COAST UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP
Regular Board Meeting – June 22, 2023

ACTION

TITLE: Coast Unified School District's 2023-24 Annual Budget and 2022-23 Estimated Actuals

EXHIBIT: See attached.

EXPLANATION:
Pursuant to the requirements of sections 42127(a), 42127(a)(2), 42127(i) and 42103 of the California Education Code, the Governing Board of each school district shall hold a public hearing on the budget to be adopted and shall adopt a budget by July1. The adopted budget must be filed with the county superintendent of schools not later than 5 days after the adoption or by July 1, whichever occurs first.

The Coast Unified School District 2022-23 Estimated Actuals / 2023-24 Annual Budget Report has been prepared and is presented for the Board to conduct a review of the proposed budget in order to determine the ability of the District to meet its financial obligations for the current year, the budget year, and the two subsequent fiscal years. The 2022-23 Estimated Actuals / 2023-24 Annual Budget Report is inclusive of all funds operated by the District.

The budget is balanced and is based on the assumptions of the Governors May Revise as presented in the May webinar presented by School Services of California. In the event there are changes at the legislative level that materially affect the budget, the Board can adopt a revised budget and submit it to the County Office of Education no later than 45 days after the Governor signs the State's Budget. At present, we are certifying with a positive certification due to the fact that we will be able to meet our required reserve in the current fiscal year, the 2023-24 budget year as well as the 2024-25 and 2025-26 fiscal years.

RECOMMENDATION:
Approve.

Submitted by: Annie Lachance

COAST

UNIFIED SCHOOL DISTRICT

Scott Smith, Superintendent

2023-24 Final Budget
ESTIMATED ACTUALS FOR 2022-23

June 22, 2023

Board Members

Juli Amodei
Lee McFarland
Joe Prian
Samuel Shalhoub
Tiffany Silva

COAST UNIFIED SCHOOL DISTRICT
1350 Main Street • Cambria, California 93428
Tel 805-927-3880 • Fax 805-927-7105
Scott Smith, Superintendent

June 22, 2023

TO: Board of Trustees

FROM: Annie Lachance/Business Manager

SUBJECT: ***2023-24 Budget Report Narrative and Overview***

Pursuant to Education Code 42131, the Coast Unified School District's 2023-24 Annual Budget Report has been prepared for the Board's review and approval. The annual budget shows the ability of the District to meet its 2023-24 financial obligations and the subsequent two fiscal years using the assumptions that will follow in the narrative. All assumptions are based on the Governor's May Budget Revise 2023-24 (School Services of California May Revise Dartboard attached).

The LCFF is intended to correct historical inequities and increase flexibility through local control. Alongside the implementation of LCFF and this new local control, districts are now required to adopt a Local Control Accountability Plan (LCAP) prior to adopting the annual budget.

The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing districts maximum flexibility in allocation of resources to meet local needs. Basic aid districts formerly were defined as districts having property taxes in excess of their revenue limit entitlement. Under the LCFF, a basic aid district is defined as a district that does not receive state aid to fund the LCFF calculation. A basic aid district also receives a minimum guarantee state apportionment based on previous categorical allocation net of 8.92% fair share reduction.

For Coast Unified School District, the LCFF minimum guarantee or "hold harmless" amount is $623,045. In addition, due to basic aid status, the district will receive the $200 per ADA minimum amount for the Education Protection Act (EPA), which was authorized by the voters under Proposition 30. We will receive approximately $103,000 in the 2023-24 fiscal year.

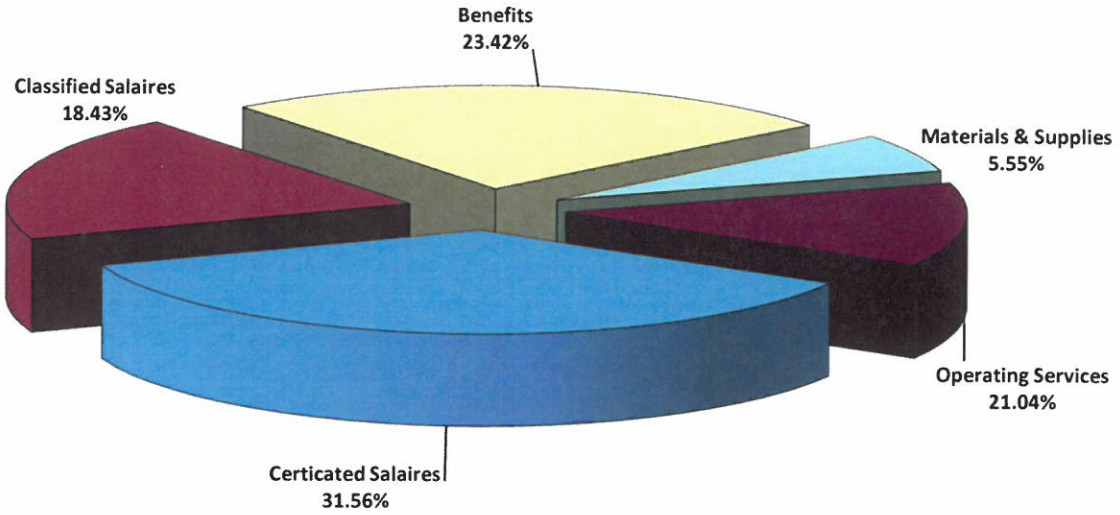
Under the LCFF, COLAs are but one step in the formula's calculation. With the LCFF, there are three driving factors: funded Average Daily Attendance (ADA), Cost of Living Adjustment (COLA), and Unduplicated Percentages of low income, English language learners, and foster youth. While Coast Unified School District is a basic aid funded school district, we still have to maintain the transparency and adherence to the requirements set forth by the LCFF in terms of serving our foster youth, English language learners, and low income students. For purposes of compliance, our budget follows what has been stipulated in the LCAP as expenditures principally directed towards these students as presented.

State revenues are based on projected state revenue growth as forecast by the Department of Finance and are dependent on variable revenue sources, such as personal income tax, property tax and corporate tax. LCFF year-over-year increases are reliant on annual state general fund revenue growth as allocated through the annual state budget process.

2023-24 FINAL BUDGET ASSUMPTIONS

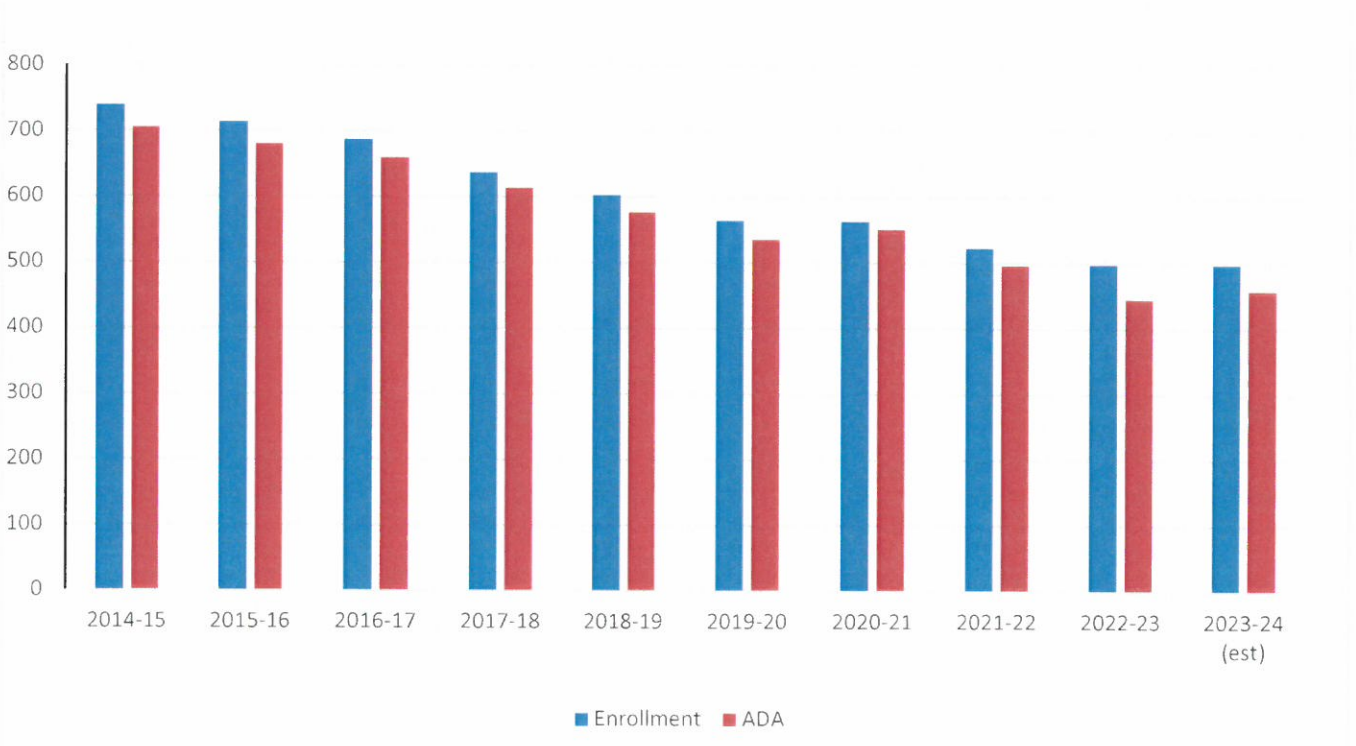
Fiscal Year 2023-24

- Estimated 3.5% increase in the Secured Tax Roll (P1 numbers will come out in November to coincide with First Interim). A 3.5% was used in the Multi-Year Projection (MYP) for 2023-24 and 3% was used for 2023-24.
- Education Protection Act was estimated and included at $103,227 for 2023-24, and $90,260 for 2024-25 and 2025-26. These numbers are calculated in our Local Control Funding Formula (LCFF) calculations.
- Diablo revenue is included for $61,649. Based on the payment schedule received we will be receiving $61,649.02 through the 2025-26 fiscal year.
- No new funding / one-time funding was included in any revenue projections.
- Adjusted all revenue projections with state or county projections.
- Estimated P2 ADA 458.16.
- An additional 2.80 full-time equivalents (FTE's) were included for 2023-24 using one time COVID funding. These FTE's were removed for 2024-25 and 2025-26.
- Negotiated increases for staff was included in the budget and the two subsequent years. We have settle with certificated staff for a 6.5% increase with a salary restructure for 2023-24 and a 3% increase for 2024-25. Classified salaries were increased by 9% for 2023-24 and 3% for 2024-25. Certificated Management and Confidential salaries were increased by 7.7% for 2023-24 ad 3% for 2024-25.
- Step and column and longevity was added for Certificated and Classified employees as well as Administration and Management.
- STRS Employer Rate costs remained the same at 19.1%. STRS rates are estimated to remain at 19.0% for the foreseeable future. This information is per School Services of California's May Revision Dartboard (attached).
- PERS Employer Rate costs increased by 1.31% for a total of 26.68% for 2023-24. According to estimates from School Services of California, rates will continue to increase for the next two years. PERS rates are estimated to be at 27.7% in 2024-25 and 28.3% in 205-26.
- State Unemployment Insurance (SUI) decreased from .50% to .05%.
- Includes ongoing costs for the San Luis Coastal MOU
- Includes increased fuel costs
- Includes $65,000 for the current year and two subsequent years for new buses.
- Includes $30,000 for electrical work on SLMS campus.



The breakdown of expenditures stayed relatively the same from last year.

Enrollment versus ADA by Year



This past year (2022-23) saw the lowest attendance rate since 2008-09 at 89.41%. We are normally at a 95% - 97% attendance rate. Although we are not funded by our ADA, we still have a

responsibility to serve our students with transparency and target funds to our English language learners, foster youth and low income students as outlined in the Local Control Funding Formula (LCFF) and the Local Control and Accountability Plan (LCAP).

DESIGNATED RESERVE FOR ECONOMIC UNCERTAINTY

The state requires a 4% reserve for districts of Coast Unified School District's size. The Reserve for Economic Uncertainty estimated for 2023-24 is 5.95%, or $1,082,704. The reserve is estimated at 6.61% for 2024-25 and 4.05% for 2025-26. Although the reserves are above what is required by the state, board policy requires a reserve of 17% to ensure fiscal stability in the event of an economic downturn. As in years past, the budget will need to be monitored closely to identify shortfalls as they arise.

SSC School District and Charter School Financial Projection Dartboard
2023-24 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2023-24 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	**2022-23**	**2023-24[1]**	**2024-25**	**2025-26**	**2026-27**
Department of Finance Statutory COLA	6.56%	8.22%	3.94%	3.29%	3.19%
Planning COLA	6.56%	8.22%	3.94%	3.29%	3.19%

LCFF GRADE SPAN FACTORS FOR 2023-24				
Entitlement Factors per ADA*	**TK-3**	**4-6**	**7-8**	**9-12**
2022-23 Base Grants	$9,166	$9,304	$9,580	$11,102
Statutory COLA of 8.22%	$753	$765	$787	$913
2023-24 Base Grants	$9,919	$10,069	$10,367	$12,015
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	$1,032	–	–	$312
2023-24 Adjusted Base Grants[2]	$10,951	$10,069	$10,367	$12,327
Transitional Kindergarten (TK) Add-On[3]	$3,044	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**
California CPI		5.71%	3.54%	3.02%	2.64%	2.89%
California Lottery	Unrestricted per ADA	$170	$170	$170	$170	$170
	Restricted per ADA	$67	$67	$67	$67	$67
Mandate Block Grant (District)	Grades K-8 per ADA	$34.94	$37.81	$39.30	$40.59	$41.88
	Grades 9-12 per ADA	$67.31	$72.84	$75.71	$78.20	$80.69
Mandate Block Grant (Charter)	Grades K-8 per ADA	$18.34	$19.85	$20.63	$21.31	$21.99
	Grades 9-12 per ADA	$50.98	$55.17	$57.34	$59.23	$61.12
Interest Rate for Ten-Year Treasuries		3.65%	3.13%	2.81%	2.90%	3.00%
CalSTRS Employer Rate[4]		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate[4]		25.37%	26.68%	27.70%	28.30%	28.70%
Unemployment Insurance Rate[5]		0.50%	0.05%	0.05%	0.05%	0.05%
Minimum Wage[6]		$15.50	$16.00	$16.50	$16.90	$17.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2023-24	
Reserve Requirement	**District ADA Range**
The greater of 5% or $80,000	0 to 300
The greater of 4% or $80,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

[1]Applies to Special Education, Child Nutrition, State Preschool, Foster Youth, Mandate Block Grant, Adult Education, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education.

[2]Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

[3]Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

[4]California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2023-24 are final, and the subsequent years' rates are subject to change based on determination by the respective governing boards.

[5]Unemployment rate in 2023-24 is final based on determination by the Employment Development Department and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

[6]Minimum wage rates are effective January 1 of the respective year.

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LCFF CALCULATOR

75465	5 digit District code or 7 digit School code *(from the CDS code)*	LEA:	Coast Unified
NO	Is this calculation for a new charter school? (select from drop down list)	Projection Title:	2023-24 Budget Development
District	Projection Type	Created by:	Annie Lachance
		Email:	alachance@coastusd.org
5.28.23	Projection Date	Phone:	(805) 924-2926

Coast Unified (75465)	PY3 2020-21	PY2 2021-22	PY1 2022-23	CY 2023-24	CY1 2024-25	CY2 2025-26	CY3 2026-27	CY4 2027-28
(1) UNIVERSAL ASSUMPTIONS								
Supplemental Grant %	*20.00%*	*20.00%*	*20.00%*	*20.00%*	*20.00%*	*20.00%*	*20.00%*	*20.00%*
Concentration Grant (>55% population)	*50.00%*	*65.00%*	*65.00%*	*65.00%*	*65.00%*	*65.00%*	*65.00%*	*65.00%*
Statutory COLA & Augmentation/Suspension *(prefilled as calculated by the Department of Finance, DOF)*	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Statutory COLA	*2.31%*	*1.70%*	*6.56%*	*8.22%*	*3.94%*	*3.29%*	*3.19%*	*3.16%*
Augmentation/(COLA Suspension)	*-2.31%*	*3.37%*	*6.70%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Base Grant Proration Factor (deficit)	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Add-on, ERT & MSA Proration Factor	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Transitional Kindergarten Add-on (*2022-23 forward*)	$ -	$ -	$ 2,813.00	$ 3,044.23	$ 3,164.17	$ 3,268.27	$ 3,372.53	$ 3,479.10
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	70.06785065%	73.31789035%	45.21920787%					
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	82.74488538%	75.37156903%	45.21920787%					
Local EPA Accrual	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Coast Unified (75465)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF								
NEW CHARTER SCHOOLS	New Charter School Name:		N/A					
	Year that charter starts operation (select from drop down list):		2022-23					
(a) TRANSFER OF IN-LIEU PROPERTY TAX	Note: Charter schools should contact sponsoring district(s) for In-lieu estimate							
I-4 F-6 / F-7 **In-Lieu of Property Tax**	-	-	-					
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)								
A-1.2, A-2.2, A-3.2 **Enrollment (second prior year)**	-	-						
A-1.1, A-2.1, A-3.1 **Enrollment (first prior year)**	-	-						
A-1, A-2, A-3 **Enrollment**	-	-	-					
B-1.2, B-2.2, B-3.2 **Unduplicated Pupil Count (second prior year)**	-	-						
B-1.1, B-2.1, B-3.1 **Unduplicated Pupil Count (first prior year)**	-	-						
B-1, B-2, B-3 **Unduplicated Pupil Count**	-	-	-					
	3-yr rolling percentage	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*
Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1 Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location								
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.								
D-3 **Unduplicated Pupil Percentage (%)**	**0.00%**	**0.00%**	**0.00%**	0.00%	0.00%	0.00%	0.00%	0.00%
Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)								
ADA used for the Transitional Kindergarten Add-on ONLY:								
G-4 **TK** (NEW beginning 2022-23)	-	-	-					
ADA used for Base, Supplemental and Concentration Grant Calculations:								
Enter P2 Data - Note: Charter School ADA is always funded on current year								
B-1 **Grades TK-3**	-	-	-					
B-2 **Grades 4-6**	-	-	-					
B-3 **Grades 7-8**	-	-	-					
B-4 **Grades 9-12**	-	-	-					
SUBTOTAL ADA	-	-	-	-	-	-	-	-
RATIO: ADA to Enrollment	-	-	-	-	-	-	-	-
(e) OTHER LCFF ADJUSTMENTS								
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.								
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.								
H-2 Miscellaneous Adjustments	$ -	$ -	$ -					
J-5 Minimum State Aid Adjustments	$ -	$ -	$ -					

Coast Unified (75465)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
(a) GENERAL QUESTIONS									
	Is your district required to transfer in-lieu taxes to a charter school?	**NO**							
	Does your district have a necessary small school?	**NO**							
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION									
	Did your district meet the requirements of funding?	YES	YES	YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES									
C-1 A-6	**Estimated Property Taxes (excluding RDA)**	**$ 11,044,011**	**$ 11,420,982**	**$ 12,127,106**	$ 12,550,115	$ 12,990,870	$ 13,447,480	$ 13,850,252	
B-5	**Redevelopment Agency Local Revenue**	**$ -**	**$ -**	**$ -**					
	Less In-Lieu Property Tax Transfer	$ (23,562)	$ (16,176)	$ (9,613)	$ -	$ -	$ -	$ -	$ -
	Total Local Revenue	$ 11,020,449	$ 11,404,806	$ 12,117,493	$ 12,550,115	$ 12,990,870	$ 13,447,480	$ 13,850,252	$ -
(d) OTHER LCFF ADJUSTMENTS									
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.									
H-2	**Miscellaneous Adjustments**	**$ -**	**$ -**	**$ -**					
J-5	**Minimum State Aid Adjustments**	**$ -**	**$ -**	**$ -**					
(e) UNDUPLICATED PUPIL PERCENTAGE									
A-1.2 / A-3.2	**District Enrollment (second prior year)**	**561**	**582**						
A-1.1 / A-3.1	**District Enrollment (first prior year)**	**582**	**536**						
A-1 / A-3	**District Enrollment**	**536**	**495**	**498**	498	503	492	494	
A-2.2 / A-4.2	**COE Enrollment (second prior year)**	-	**1**						
A-2.1 / A-4.1	**COE Enrollment (first prior year)**	**1**	**1**						
A-2 / A-4	**COE Enrollment**	**1**	**1**	**1**	1	1	1	1	
	Total Enrollment	537	496	499	499	504	493	495	-
B-1.2 / B-3.2	**District Unduplicated Pupil Count (second prior year)**	**429**	**453**						
B-1.1 / B-3.1	**District Unduplicated Pupil Count (first prior year)**	**453**	**412**						
B-1 / B-3	**District Unduplicated Pupil Count**	**412**	**384**	**362**	374	377	370	371	
B-2.2 / B-4.2	**COE Unduplicated Pupil Count (second prior year)**	-	**1**						
B-2.1 / B-4.1	**COE Unduplicated Pupil Count (first prior year)**	**1**	**1**						
B-2 / B-4	**COE Unduplicated Pupil Count**	**1**	**1**	**1**	1	1	1	1	
	Total Unduplicated Pupil Count	413	385	363	375	378	371	372	-
		3-yr rolling percentage	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*
	Single Year Unduplicated Pupil Percentage	76.91%	77.62%	72.75%	75.15%	75.00%	75.25%	75.15%	0.00%
C-1	Unduplicated Pupil Percentage (%)	77.10%	77.48%	75.78%	75.17%	74.30%	75.13%	75.13%	0.00%

Coast Unified (75465)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(f) AVERAGE DAILY ATTENDANCE (ADA)									
ADA used for the Transitional Kindergarten Add-on ONLY:									
G-10	**TK (Commencing in 2022-23)**	-	-	**10.97**	13.80	18.40	20.24	23.00	
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.									
	Current Year ADA: (P-2, Annual for Special Day Class Extended Year)								
B-1, D-6	**Grades TK-3**	**164.65**	**121.12**	**127.78**	136.16	132.48	142.60	149.04	
B-2, D-7	**Grades 4-6**	**120.56**	**114.03**	**97.93**	91.08	92.00	92.92	90.16	
B-3, D-8	**Grades 7-8**	**80.10**	**69.45**	**72.82**	76.36	74.52	57.96	56.12	
B-4, D-9	**Grades 9-12**	**185.61**	**163.97**	**146.74**	154.56	163.76	159.16	159.16	
	TOTAL CURRENT YEAR ADA	550.92	468.57	445.27	458.16	462.76	452.64	454.48	-
	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)								
E-1, D-17	**Grades TK-3**	-	-	-					
E-2, D-18	**Grades 4-6**	-	-	-					
E-3, D-19	**Grades 7-8**	-	-	-					
E-4, D-20	**Grades 9-12**	-	-	-					
	TOTAL NPS-CDS (Annual)	-	-	-	-	-	-	-	-
	District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).								
	DISTRICT TOTAL	550.92	468.57	445.27	458.16	462.76	452.64	454.48	-
	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)								
E-6, E-11	**Grades TK-3**	**0.98**	**1.09**	**0.98**					
E-7, E-12	**Grades 4-6**	-	-	-					
E-8, E-13	**Grades 7-8**	-	-	-					
E-9, E-14	**Grades 9-12**	-	-	-					
	COUNTY TOTAL	0.98	1.09	0.98	-	-	-	-	-
	RATIO: District ADA-to-Enrollment	102.78%	94.66%	89.41%	92.00%	92.00%	92.00%	92.00%	0.00%
	RATIO: County ADA-to-Enrollment	98.00%	109.00%	98.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Calculator Tab

Coast Unified (75465) - 2023-24 Budget Development	v.24.1					PY3	v.24.1	5.28.23				PY2
LOCAL CONTROL FUNDING FORMULA						2020-21						2021-22
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		0.00%	0.00%	77.10%	77.10%			5.07%	0.00%	77.48%	77.48%	
	Current ADA	Base	Grade Span	Supplemental	Concentration	Total	Prior ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	165.63	$ 7,702	$ 801	$ 1,311	$ 940	$ 1,781,143	165.74	$ 8,093	$ 842	$ 1,385	$ 1,306	$ 1,926,752
Grades 4-6	120.56	7,818		1,206	864	1,192,027	120.56	8,215		1,273	1,200	1,288,589
Grades 7-8	80.10	8,050		1,241	890	815,485	80.10	8,458		1,311	1,236	881,463
Grades 9-12	185.61	9,329	243	1,476	1,058	2,246,941	185.61	9,802	255	1,558	1,470	2,428,700
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 4,594,581	$ 177,773	$ 735,897	$ 527,345	$ 6,035,596		$ 4,828,569	$ 186,884	$ 777,194	$ 732,857	$ 6,525,504
NSS Allowance		-				-		-				-
TOTAL BASE	551.90	$ 4,594,581	$ 177,773	$ 735,897	$ 527,345	$ 6,035,596	552.01	$ 4,828,569	$ 186,884	$ 777,194	$ 732,857	$ 6,525,504
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ 35,609						$ 35,609
Home-to-School Transportation (COLA added commencing 2023-24)						215,916						215,916
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	-	TK Add-on rate	$ -		-	TK ADA	-	TK Add-on rate	$ -		-
ECONOMIC RECOVERY TARGET PAYMENT						**1,318,817**						**1,318,817**
LCFF Entitlement Before Adjustments						$ 7,605,938						$ 8,095,846
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 7,605,938**						**$ 8,095,846**
Local Revenue (including RDA)						(11,020,449)						(11,404,806)
Gross State Aid						$ -						$ -
Education Protection Account Entitlement						(110,380)						(110,402)
Net State Aid						$ -						$ -
MINIMUM STATE AID CALCULATION												
		12-13 Rate	2020-21 ADA			Minimum State Aid		12-13 Rate	2021-22 ADA			Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA		$ 7,230.25	551.90			$ 3,990,375		$ 7,230.25	552.01			$ 3,991,170
2012-13 NSS Allowance (deficited)		$ -				-		$ -				-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(11,020,449)						(11,404,806)
Less Education Protection Account Entitlement						(110,380)						(110,402)
Subtotal State Aid for Historical RL/Charter General BG						$ -						$ -
Categorical Minimum State Aid						623,045						623,045
Charter School Categorical Block Grant adjusted for ADA		-	-			-		-	-			-
Minimum State Aid Guarantee Before Proration Factor						**$ 623,045**						**$ 623,045**
Proration Factor												0.00%
Minimum State Aid Guarantee						**$ 623,045**						**$ 623,045**
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						-						-
Minimum State Aid plus Property Taxes including RDA						-						-
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimum State Aid with Offset						-						-
State Aid Before Additional State Aid						**$ 623,045**						**$ 623,045**
ADDITIONAL STATE AID						**$ 623,045**						**$ 623,045**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 623,045**						**$ 623,045**
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						**$ 8,228,983**						**$ 8,718,891**
Change Over Prior Year									5.95%	489,908		
LCFF Entitlement Per ADA						$ 14,910						15,795
Per-ADA Change Over Prior Year									5.94%	885		
Basic Aid Status (school districts only)						*Basic Aid*						*Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES												
						2020-21				Increase		2021-22
State Aid						$ 623,045			0.00%	-		$ 623,045
Education Protection Account						110,380						110,402
Property Taxes Net of In-Lieu Transfers						11,020,449			3.49%	384,357		11,404,806
Charter In-Lieu Taxes						-			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						**$ 11,753,874**			3.27%	384,357		**$ 12,138,253**

Calculator Tab

Coast Unified (75465) - 2023-24 Budget Development	v.24.1					PY1	v.24.1	5.28.23				CY
LOCAL CONTROL FUNDING FORMULA						**2022-23**						**2023-24**
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		13.26%	0.00%	75.78%	75.78%			8.22%	0.00%	75.17%	75.17%	
	3-PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total	3-PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	151.12	$ 9,166	$ 953	$ 1,534	$ 1,367	$ 1,967,493	137.85	$ 9,919	$ 1,032	$ 1,646	$ 1,436	$ 1,934,463
Grades 4-6	118.38	9,304		1,410	1,257	1,417,104	110.84	10,069		1,514	1,320	1,430,154
Grades 7-8	76.55	9,580		1,452	1,294	943,548	74.12	10,367		1,559	1,359	984,665
Grades 9-12	178.40	11,102	289	1,726	1,539	2,614,630	165.44	12,015	312	1,853	1,616	2,613,352
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 5,200,520	$ 195,574	$ 817,831	$ 728,850	$ 6,942,775		$ 5,239,546	$ 193,878	$ 816,862	$ 712,348	$ 6,962,634
NSS Allowance		-				-		-				-
TOTAL BASE	524.45	$ 5,200,520	$ 195,574	$ 817,831	$ 728,850	$ 6,942,775	488.25	$ 5,239,546	$ 193,878	$ 816,862	$ 712,348	$ 6,962,634
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ 35,609						$ 35,609
Home-to-School Transportation (COLA added commencing 2023-24)						215,916						233,664
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	10.97	TK Add-on rate	$ 2,813.00		30,859	TK ADA	13.80	TK Add-on rate	$ 3,044.23		42,010
ECONOMIC RECOVERY TARGET PAYMENT						**1,318,817**						**1,318,817**
LCFF Entitlement Before Adjustments						$ 8,543,976						$ 8,592,734
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 8,543,976**						**$ 8,592,734**
Local Revenue (including RDA)						(12,117,493)						(12,550,115)
Gross State Aid						$ -						$ -
Education Protection Account Entitlement						(104,890)						-
Net State Aid						$ -						$ -
MINIMUM STATE AID CALCULATION												
		12-13 Rate	2022-23 ADA			Minimum State Aid		12-13 Rate	2023-24 ADA			Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA		$ 7,230.25	524.45			$ 3,791,905		$ 7,230.25	488.25			$ 3,530,170
2012-13 NSS Allowance (deficited)		$ -				-		$ -				-
Minimum State Aid Adjustments						-						
Less Current Year Property Taxes/In-Lieu						(12,117,493)						(12,550,115)
Less Education Protection Account Entitlement						(104,890)						-
Subtotal State Aid for Historical RL/Charter General BG						$ -						$ -
Categorical Minimum State Aid						623,045						623,045
Charter School Categorical Block Grant adjusted for ADA		-	-			-		-	-			-
Minimum State Aid Guarantee Before Proration Factor						**$ 623,045**						**$ 623,045**
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						**$ 623,045**						**$ 623,045**
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						-						-
Minimum State Aid plus Property Taxes including RDA						-						-
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimum State Aid with Offset						-						-
State Aid Before Additional State Aid						**$ 623,045**						**$ 623,045**
ADDITIONAL STATE AID						**$ 623,045**						**$ 623,045**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 623,045**						**$ 623,045**
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						**$ 9,167,021**						**$ 9,215,779**
Change Over Prior Year		5.14%	448,130					0.53%	48,759			
LCFF Entitlement Per ADA						17,479						18,875
Per-ADA Change Over Prior Year		10.66%	1,684					7.99%	1,396			
Basic Aid Status (school districts only)						*Basic Aid*						*Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES												
			Increase			2022-23			Increase			2023-24
State Aid		0.00%	-			$ 623,045		0.00%	-			$ 623,045
Education Protection Account						104,890						-
Property Taxes Net of In-Lieu Transfers		6.25%	712,687			12,117,493		3.57%	432,622			12,550,115
Charter In-Lieu Taxes		0.00%	-			-		0.00%	-			-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		5.87%	712,687			**$ 12,845,428**		3.37%	432,622			**$ 13,173,160**

Calculator Tab

Coast Unified (75465) - 2023-24 Budget Development	v.24.1					CY1	v.24.1					CY2
LOCAL CONTROL FUNDING FORMULA						**2024-25**						**2025-26**
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		3.94%	0.00%	74.30%	74.30%			3.29%	0.00%	75.13%	75.13%	
	Current ADA	Base	Grade Span	Supplemental	Concentration	Total	Prior ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	132.48	$ 10,310	$ 1,072	$ 1,691	$ 1,428	$ 1,921,123	132.48	$ 10,649	$ 1,107	$ 1,766	$ 1,538	$ 1,995,238
Grades 4-6	92.00	10,466		1,555	1,313	1,226,747	92.00	10,810		1,624	1,414	1,274,085
Grades 7-8	74.52	10,775		1,601	1,352	1,023,002	74.52	11,129		1,672	1,456	1,062,463
Grades 9-12	163.76	12,488	325	1,904	1,607	2,673,284	163.76	12,899	335	1,989	1,732	2,776,410
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 5,176,729	$ 195,240	$ 798,275	$ 673,912	$ 6,844,156		$ 5,346,973	$ 201,515	$ 833,716	$ 725,992	$ 7,108,196
NSS Allowance		-				-		-				-
TOTAL BASE	462.76	$ 5,176,729	$ 195,240	$ 798,275	$ 673,912	$ 6,844,156	462.76	$ 5,346,973	$ 201,515	$ 833,716	$ 725,992	$ 7,108,196
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ 35,609						$ 35,609
Home-to-School Transportation (COLA added commencing 2023-24)						242,860						250,860
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	18.40	TK Add-on rate	$ 3,164.17		58,221	TK ADA	20.24	TK Add-on rate	$ 3,268.27		66,150
ECONOMIC RECOVERY TARGET PAYMENT						**1,318,817**						**1,318,817**
LCFF Entitlement Before Adjustments						$ 8,499,673						$ 8,779,632
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 8,499,673**						**$ 8,779,632**
Local Revenue (including RDA)						(12,990,870)						(13,447,480)
Gross State Aid						$ -						$ -
Education Protection Account Entitlement						-						-
Net State Aid						$ -						$ -
MINIMUM STATE AID CALCULATION												
		12-13 Rate	2024-25 ADA			Minimum State Aid		12-13 Rate	2025-26 ADA			Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA		$ 7,230.25	462.76			$ 3,345,870		$ 7,230.25	462.76			$ 3,345,870
2012-13 NSS Allowance (deficited)		$ -				-		$ -				-
Minimum State Aid Adjustments												
Less Current Year Property Taxes/In-Lieu						(12,990,870)						(13,447,480)
Less Education Protection Account Entitlement						-						-
Subtotal State Aid for Historical RL/Charter General BG						$ -						$ -
Categorical Minimum State Aid						623,045						623,045
Charter School Categorical Block Grant adjusted for ADA		-	-			-		-	-			-
Minimum State Aid Guarantee Before Proration Factor						**$ 623,045**						**$ 623,045**
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						**$ 623,045**						**$ 623,045**
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						-						-
Minimum State Aid plus Property Taxes including RDA						-						-
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimum State Aid with Offset						-						-
State Aid Before Additional State Aid						**$ 623,045**						**$ 623,045**
ADDITIONAL STATE AID						**$ 623,045**						**$ 623,045**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 623,045**						**$ 623,045**
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						**$ 9,122,718**						**$ 9,402,677**
Change Over Prior Year		-1.01%	(93,062)					3.07%	279,959			
LCFF Entitlement Per ADA						19,714						20,319
Per-ADA Change Over Prior Year		4.45%	839					3.07%	605			
Basic Aid Status (school districts only)						*Basic Aid*						*Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES												
			Increase			2024-25			Increase			2025-26
State Aid		0.00%	-			$ 623,045		0.00%	-			$ 623,045
Education Protection Account						-						-
Property Taxes Net of In-Lieu Transfers		3.51%	440,755			12,990,870		3.51%	456,610			13,447,480
Charter In-Lieu Taxes		0.00%	-			-		0.00%	-			-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		3.35%	440,755			**$ 13,613,915**		3.35%	456,610			**$ 14,070,525**

Calculator Tab

Coast Unified (75465) - 2023-24 Budget Development	v.24.1					CY3	v.24.1					CY4
LOCAL CONTROL FUNDING FORMULA						**2026-27**						**2027-28**
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		3.19%	0.00%	75.13%	75.13%			3.16%	0.00%	0.00%	0.00%	
	3-PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total	3-PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	137.08	$ 10,989	$ 1,143	$ 1,823	$ 1,587	$ 2,130,548	141.37	$ 11,336	$ 1,179	$ -	$ -	$ 1,769,246
Grades 4-6	92.00	11,155		1,676	1,460	1,314,747	91.69	11,507		-	-	1,055,077
Grades 7-8	69.61	11,484		1,726	1,503	1,024,117	62.87	11,847		-	-	744,821
Grades 9-12	159.16	13,310	346	2,052	1,787	2,784,467	160.69	13,731	357	-	-	2,263,801
Subtract Necessary Small School ADA and Funding	-	-	-	-		-	-	-	-	-		-
Total Base, Supplemental, and Concentration Grant		$ 5,450,453	$ 211,752	$ 850,803	$ 740,871	$ 7,253,879		$ 5,608,902	$ 224,043	$ -	$ -	$ 5,832,945
NSS Allowance		-				-		-				-
TOTAL BASE	457.85	$ 5,450,453	$ 211,752	$ 850,803	$ 740,871	$ 7,253,879	456.62	$ 5,608,902	$ 224,043	$ -	$ -	$ 5,832,945
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ 35,609						$ 35,609
Home-to-School Transportation (COLA added commencing 2023-24)						258,862						267,042
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	23.00	TK Add-on rate	$ 3,372.53		77,568	TK ADA	-	TK Add-on rate	$ 3,479.10		-
ECONOMIC RECOVERY TARGET PAYMENT						**1,318,817**						**1,318,817**
LCFF Entitlement Before Adjustments						$ 8,944,735						$ 7,454,413
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 8,944,735**						**$ 7,454,413**
Local Revenue (including RDA)						(13,850,252)						-
Gross State Aid						$ -						**$ 7,454,413**
Education Protection Account Entitlement						-						-
Net State Aid						$ -						**$ 7,454,413**
MINIMUM STATE AID CALCULATION												
		12-13 Rate	2026-27 ADA			Minimum State Aid		12-13 Rate	2027-28 ADA			N/A
2012-13 RL/Charter Gen BG adjusted for ADA		$ 7,230.25	457.85			$ 3,310,370		$ 7,230.25	456.62			$ 3,301,477
2012-13 NSS Allowance (deficited)		$ -				-		$ -				-
Minimum State Aid Adjustments												
Less Current Year Property Taxes/In-Lieu						(13,850,252)						-
Less Education Protection Account Entitlement						-						-
Subtotal State Aid for Historical RL/Charter General BG						$ -						**$ 3,301,477**
Categorical Minimum State Aid						623,045						623,045
Charter School Categorical Block Grant adjusted for ADA		-	-			-		-	-			-
Minimum State Aid Guarantee Before Proration Factor						**$ 623,045**						**$ 3,924,522**
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						**$ 623,045**						**$ 3,924,522**
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						-						-
Minimum State Aid plus Property Taxes including RDA						-						-
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimum State Aid with Offset						-						-
State Aid Before Additional State Aid						**$ 623,045**						**$ 7,454,413**
ADDITIONAL STATE AID						**$ 623,045**						$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 623,045**						**$ 7,454,413**
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						**$ 9,567,780**						**$ 7,454,413**
Change Over Prior Year		1.76%	165,103					-22.09%	(2,113,367)			
LCFF Entitlement Per ADA						20,897						16,325
Per-ADA Change Over Prior Year		2.84%	578					-21.88%	(4,572)			
Basic Aid Status (school districts only)						*Basic Aid*						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES												
			Increase			2026-27			Increase			2027-28
State Aid		0.00%	-			$ 623,045		1096.45%	6,831,368			$ 7,454,413
Education Protection Account						-						-
Property Taxes Net of In-Lieu Transfers		3.00%	402,772			13,850,252		-100.00%	(13,850,252)			-
Charter In-Lieu Taxes		0.00%	-			-		0.00%	-			-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		2.86%	402,772			**$ 14,473,297**		-51.56%	(7,018,884)			**$ 7,454,413**

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Coast Unified (75465) - 2023-24 Budget Development

5.28.23

EDUCATION PROTECTION ACCOUNT

Certification Period:		*Annual* 2020-21	P2 2021-22	*Est. Annual* 2021-22	*Estimated P-2* 2022-23	*Est. Annual* 2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT											
A-1	Total ADA for EPA Minimum	551.90	551.91	552.01	524.45	524.45	-	-	-	-	-
A-2	Minimum Funding per ADA	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200
A-3	EPA Minimum Funding (A-1 * A-2)	*$ 110,380*	$ 110,382	$ 110,402	$ 104,890	$ 104,890	$ -	$ -	$ -	$ -	$ -
EPA PROPORTIONATE SHARE CAP											
B1,B4	2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	$ 7,161.62		$ 8,305.52	$ 8,850.36	$ 8,850.36	$ 9,577.86	$ 9,955.23	$ 10,282.76	$ 10,610.78	$10,946.08
B2, B5	Current Year Funded ADA, excluding NSS	551.90		552.01	524.45	524.45	488.25	462.76	462.76	457.85	456.62
B-7	2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	68.63		79.60	84.82	84.82	91.79	95.41	98.55	101.69	104.90
B-8	Current Year Funded ADA, including NSS	551.90		552.01	524.45	524.45	488.25	462.76	462.76	457.85	456.62
	Adjusted Total Revenue Limit	*$ 3,990,375*		*$ 4,628,670*	*$ 4,686,055*	*$ 4,686,055*	*$ 4,721,206*	*$ 4,651,034*	*$ 4,804,055*	*$ 4,904,705*	*$ 5,046,098*
B-10	*Current Year Adjusted NSS Allowance*	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
B-12	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	*$ 3,990,375*	*$ 4,627,832*	$ 4,628,670	*$ 4,686,055*	$ 4,686,055	$ 4,721,206	$ 4,651,034	$ 4,804,055	$ 4,904,705	$ 5,046,098
B-13	Local Revenue/In-Lieu of Property Taxes	$ 11,020,449	$ 11,372,311	$ 11,404,806	$ 12,117,493	$ 12,117,493	$ 12,550,115	$ 12,990,870	$ 13,447,480	$ 13,850,252	$ -
B-14	EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,046,098
EPA PROPORTIONATE SHARE											
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	$3,990,375	*$ 4,627,832*	$4,628,670	$4,686,055	$4,686,055	$4,721,206	$4,651,034	$4,804,055	$4,904,705	$5,046,098
C-2	Statewide EPA Proportionate Share Ratio ***(as of P-2 certification)***		73.31789035%		45.21920787%		0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
C-3	EPA Proportionate Share (C-1 * C-2)	*$ 3,301,831*	$ 3,393,029	*$ 3,488,701*	$ 2,118,997	*$ 2,118,997*	$ -	$ -	$ -	$ -	$ -
EPA ENTITLEMENT											
D-1	EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	*$ 110,380*	$ 110,382	$ 110,402	$ 104,890	$ 104,890	$ -	$ -	$ -	$ -	$ -
D-2	Miscellaneous Adjustments**	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	$-	$-	$-	$-	$-
D-3	Adjusted EPA Entitlement (D-1 + D-2)	*110,380*	110,382	110,402	104,890	104,890	-	-	-	-	-
D-4	Prior Year Annual Adjustment	-	*$ -*	-	*$ 20*	*20*	-				
D-5	P2 Entitlement Net of PY Adjustment	*110,380*	*$ 110,382*	*110,402*	$ 104,910	*104,910*	-	-	-	-	-
C-2	Statewide EPA Proportionate Share Ratio **(as of Annual certification)**	82.74488538%	75.37156903%	75.37156903%	45.21920787%	45.21920787%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)		*$ 110,402*		*$ 104,890*		-	-	-	-	-

***A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of isto an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.*

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Coast Unified (75465) - 2023-24 Budget Development	5.28.23							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	*0.00%*	*5.07%*	*13.26%*	*8.22%*	*3.94%*	*3.29%*	*3.19%*	*3.16%*
Base Grant Proration Factor	-	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Add-on, ERT & MSA Proration Factor	-	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
LCFF Entitlement								
Base Grant	$4,594,581	$4,828,569	$5,200,520	$5,239,546	$5,176,729	$5,346,973	$5,450,453	$5,608,902
Grade Span Adjustment	177,773	186,884	195,574	193,878	195,240	201,515	211,752	224,043
Supplemental Grant	735,897	777,194	817,831	816,862	798,275	833,716	850,803	-
Concentration Grant	527,345	732,857	728,850	712,348	673,912	725,992	740,871	-
Add-ons: Targeted Instructional Improvement Block Grant	35,609	35,609	35,609	35,609	35,609	35,609	35,609	35,609
Add-ons: Home-to-School Transportation	215,916	215,916	215,916	233,664	242,870	250,860	258,862	267,042
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	30,859	42,010	58,221	66,150	77,568	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	**$6,287,121**	**$6,777,029**	**$7,225,159**	**$7,273,917**	**$7,180,856**	**$7,460,815**	**$7,625,918**	**$6,135,596**
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817
Additional State Aid	623,045	623,045	623,045	623,045	623,045	623,045	623,045	-
Total LCFF Entitlement	**8,228,983**	**8,718,891**	**9,167,021**	**9,215,779**	**9,122,718**	**9,402,677**	**9,567,780**	**7,454,413**
LCFF Entitlement Per ADA	**$ 14,910**	**$ 15,795**	**$ 17,479**	**$ 18,875**	**$ 19,714**	**$ 20,319**	**$ 20,897**	**$ 16,325**
Components of LCFF By Object Code								
State Aid (Object Code 8011)	$ 623,045	$ 623,045	$ 623,045	$ 623,045	$ 623,045	$ 623,045	$ 623,045	$ 7,454,413
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	$ 110,380	$ 110,402	$ 104,890	$ -	$ -	$ -	$ -	$ -
Local Revenue Sources:								
Property Taxes (Object 8021 to 8089)	$ 11,044,011	$ 11,420,982	$ 12,127,106	$ 12,550,115	$ 12,990,870	$ 13,447,480	$ 13,850,252	$ -
In-Lieu of Property Taxes (Object Code 8096)	(23,562)	(16,176)	(9,613)	-	-	-	-	-
Property Taxes net of In-Lieu	*$ 11,020,449*	*$ 11,404,806*	*$ 12,117,493*	*$ 12,550,115*	*$ 12,990,870*	*$ 13,447,480*	*$ 13,850,252*	$ -
TOTAL FUNDING	**11,753,874**	**12,138,253**	**12,845,428**	**13,173,160**	**13,613,915**	**14,070,525**	**14,473,297**	**7,454,413**
Basic Aid Status	*Basic Aid*	*Basic Aid*	*Basic Aid*	*Basic Aid*	*Basic Aid*	*Basic Aid*	*Basic Aid*	*Non-Basic Aid*
Excess Taxes	*$ 3,414,511*	*$ 3,308,960*	*$ 3,573,517*	*$ 3,957,381*	*$ 4,491,197*	*$ 4,667,848*	*$ 4,905,517*	$ -
EPA in Excess to LCFF Funding	*$ 110,380*	*$ 110,402*	*$ 104,890*	$ -	$ -	$ -	$ -	$ -
Total LCFF Entitlement	**8,228,983**	**8,718,891**	**9,167,021**	**9,215,779**	**9,122,718**	**9,402,677**	**9,567,780**	**7,454,413**
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	45.21920787%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	45.21920787%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
EPA (for LCFF Calculation purposes)	$ 110,380	$ 110,402	$ 104,890	$ -	$ -	$ -	$ -	$ -
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	$ 110,380	$ 110,402	$ 104,890	$ -	$ -	$ -	$ -	$ -
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	$ -	$ -	$ 20.00	$ -	$ -	$ -	$ -	$ -
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Coast Unified (75465) - 2023-24 Budget Development	5.28.23							
	2020-21	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES								
Base Grant (*Excludes add-ons for TIIG and Transportation*)	$ 6,714,216	$ 6,957,315	$ 7,337,956	$ 7,375,286	$ 7,313,831	$ 7,490,350	$ 7,604,067	$ 7,151,762
Supplemental and Concentration Grant funding in the LCAP year	$ 1,263,242	$ 1,510,051	$ 1,546,681	$ 1,529,210	$ 1,472,187	$ 1,559,708	$ 1,591,674	$ -
Percentage to Increase or Improve Services	18.81%	21.70%	21.08%	20.73%	20.13%	20.82%	20.93%	0.00%
SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	536	495	498	498	503	492	494	
COE Enrollment	1	1	1	1	1	1	1	-
Total Enrollment	**537**	**496**	**499**	**499**	**504**	**493**	**495**	**0**
Unduplicated Pupil Count	412	384	362	374	377	370	371	-
COE Unduplicated Pupil Count	1	1	1	1	1	1	1	-
Total Unduplicated Pupil Count	**413**	**385**	**363**	**375**	**378**	**371**	**372**	**0**
Rolling %, Supplemental Grant	77.1000%	77.4800%	75.7800%	75.1700%	74.3000%	75.1300%	75.1300%	0.0000%
Rolling %, Concentration Grant	77.1000%	77.4800%	75.7800%	75.1700%	74.3000%	75.1300%	75.1300%	0.0000%

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Coast Unified (75465) - 2023-24 Budget Development				5.28.23				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF LCFF ADA								
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3			164.65	164.65	121.12	127.78	136.16	132.48
Grades 4-6			120.56	120.56	114.03	97.93	91.08	92.00
Grades 7-8	Non Applicable Until 2022-23		80.10	80.10	69.45	72.82	76.36	74.52
Grades 9-12			185.61	185.61	163.97	146.74	154.56	163.76
LCFF Subtotal	-	-	550.92	550.92	468.57	445.27	458.16	462.76
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	550.92	550.92	468.57	445.27	458.16	462.76
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3		164.65	164.65	121.12	127.78	136.16	132.48	142.60
Grades 4-6	Non Applicable	120.56	120.56	114.03	97.93	91.08	92.00	92.92
Grades 7-8	Until 2022-23	80.10	80.10	69.45	72.82	76.36	74.52	57.96
Grades 9-12		185.61	185.61	163.97	146.74	154.56	163.76	159.16
LCFF Subtotal	-	550.92	550.92	468.57	445.27	458.16	462.76	452.64
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	550.92	550.92	468.57	445.27	458.16	462.76	452.64
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	164.65	164.65	121.12	127.78	136.16	132.48	142.60	149.04
Grades 4-6	120.56	120.56	114.03	97.93	91.08	92.00	92.92	90.16
Grades 7-8	80.10	80.10	69.45	72.82	76.36	74.52	57.96	56.12
Grades 9-12	185.61	185.61	163.97	146.74	154.56	163.76	159.16	159.16
LCFF Subtotal	550.92	550.92	468.57	445.27	458.16	462.76	452.64	454.48
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	550.92	550.92	468.57	445.27	458.16	462.76	452.64	454.48
Prior 3-Year Average ADA (adjusted for +/- current year charter shift) - Effective beginning in 2022-23								
Grades TK-3			150.14	137.85	128.35	132.14	137.08	141.37
Grades 4-6			118.38	110.84	101.01	93.67	92.00	91.69
Grades 7-8	Non Applicable Until 2022-23		76.55	74.12	72.88	74.57	69.61	62.87
Grades 9-12			178.40	165.44	155.09	155.02	159.16	160.69
LCFF Subtotal			523.47	488.25	457.33	455.40	457.85	456.62
NSS			-	-	-	-	-	-
Combined Subtotal			523.47	488.25	457.33	455.40	457.85	456.62
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	164.65	121.12	127.78	136.16	132.48	142.60	149.04	-
Grades 4-6	120.56	114.03	97.93	91.08	92.00	92.92	90.16	-
Grades 7-8	80.10	69.45	72.82	76.36	74.52	57.96	56.12	-
Grades 9-12	185.61	163.97	146.74	154.56	163.76	159.16	159.16	-
LCFF Subtotal	550.92	468.57	445.27	458.16	462.76	452.64	454.48	-
NSS	-	-	-	-	-	-	-	
Combined Subtotal	550.92	468.57	445.27	458.16	462.76	452.64	454.48	-
Change in LCFF ADA (excludes NSS ADA)	-	(82.35)	(23.30)	12.89	4.60	(10.12)	1.84	(454.48)
	No Change	Decline	Decline	Increase	Increase	Decline	Increase	Decline
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	164.65	164.65	150.14	137.85	132.48	132.48	137.08	141.37
Grades 4-6	120.56	120.56	118.38	110.84	92.00	92.00	92.00	91.69
Grades 7-8	80.10	80.10	76.55	74.12	74.52	74.52	69.61	62.87
Grades 9-12	185.61	185.61	178.40	165.44	163.76	163.76	159.16	160.69
Subtotal	550.92	550.92	523.47	488.25	462.76	462.76	457.85	456.62
	Current	*Prior*	*3-PY Average*	*3-PY Average*	*Current*	*Prior*	*3-PY Average*	*3-PY Average*
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Coast Unified (75465) - 2023-24 Budget Development				5.28.23				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Subtotal	-	-	-	-	-	-	-	-

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Coast Unified (75465) - 2023-24 Budget Development	5.28.23							
	2020-21	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**
NPS, CDS, & COE Operated								
Grades TK-3	0.98	1.09	0.98	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	0.98	1.09	0.98	-	-	-	-	-
ACTUAL ADA ***(Current Year Only)***								
Grades TK-3	165.63	122.21	128.76	136.16	132.48	142.60	149.04	-
Grades 4-6	120.56	114.03	97.93	91.08	92.00	92.92	90.16	-
Grades 7-8	80.10	69.45	72.82	76.36	74.52	57.96	56.12	-
Grades 9-12	185.61	163.97	146.74	154.56	163.76	159.16	159.16	-
Total Actual ADA	551.90	469.66	446.25	458.16	462.76	452.64	454.48	-
TOTAL FUNDED ADA								
Grades TK-3	165.63	165.74	151.12	137.85	132.48	132.48	137.08	141.37
Grades 4-6	120.56	120.56	118.38	110.84	92.00	92.00	92.00	91.69
Grades 7-8	80.10	80.10	76.55	74.12	74.52	74.52	69.61	62.87
Grades 9-12	185.61	185.61	178.40	165.44	163.76	163.76	159.16	160.69
Total Funded ADA	**551.90**	**552.01**	**524.45**	**488.25**	**462.76**	**462.76**	**457.85**	**456.62**
Funded Difference (Funded ADA less Actual ADA)	-	*82.35*	*78.20*	*30.09*	-	*10.12*	*3.37*	*456.62*
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	-	-	10.97	13.80	18.40	20.24	23.00	-

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Coast Unified (75465) - 2023-24 Budget Development					5.28.23			
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
PER-ADA FUNDING LEVELS								
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	$ 10,754	$ 11,625	$ 13,019	$ 14,033	$ 14,501	$ 15,061	$ 15,542	$ 12,515
Grades 4-6	$ 9,887	$ 10,688	$ 11,971	$ 12,903	$ 13,334	$ 13,849	$ 14,291	$ 11,507
Grades 7-8	$ 10,181	$ 11,005	$ 12,326	$ 13,285	$ 13,728	$ 14,257	$ 14,712	$ 11,847
Grades 9-12	$ 12,106	$ 13,085	$ 14,656	$ 15,796	$ 16,324	$ 16,954	$ 17,495	$ 14,088
Base Grants								
Grades TK-3	$ 7,702	$ 8,093	$ 9,166	$ 9,919	$ 10,310	$ 10,649	$ 10,989	$ 11,336
Grades 4-6	$ 7,818	$ 8,215	$ 9,304	$ 10,069	$ 10,466	$ 10,810	$ 11,155	$ 11,507
Grades 7-8	$ 8,050	$ 8,458	$ 9,580	$ 10,367	$ 10,775	$ 11,129	$ 11,484	$ 11,847
Grades 9-12	$ 9,329	$ 9,802	$ 11,102	$ 12,015	$ 12,488	$ 12,899	$ 13,310	$ 13,731
Grade Span Adjustment								
Grades TK-3	$ 801	$ 842	$ 953	$ 1,032	$ 1,072	$ 1,107	$ 1,143	$ 1,179
Grades 9-12	$ 243	$ 255	$ 289	$ 312	$ 325	$ 335	$ 346	$ 357
Prorated Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	$ 8,503	$ 8,935	$ 10,119	$ 10,951	$ 11,382	$ 11,756	$ 12,132	$ 12,515
Grades 4-6	$ 7,818	$ 8,215	$ 9,304	$ 10,069	$ 10,466	$ 10,810	$ 11,155	$ 11,507
Grades 7-8	$ 8,050	$ 8,458	$ 9,580	$ 10,367	$ 10,775	$ 11,129	$ 11,484	$ 11,847
Grades 9-12	$ 9,572	$ 10,057	$ 11,391	$ 12,327	$ 12,813	$ 13,234	$ 13,656	$ 14,088
Prorated Base Grants								
Grades TK-3	$ 7,702	$ 8,093	$ 9,166	$ 9,919	$ 10,310	$ 10,649	$ 10,989	$ 11,336
Grades 4-6	$ 7,818	$ 8,215	$ 9,304	$ 10,069	$ 10,466	$ 10,810	$ 11,155	$ 11,507
Grades 7-8	$ 8,050	$ 8,458	$ 9,580	$ 10,367	$ 10,775	$ 11,129	$ 11,484	$ 11,847
Grades 9-12	$ 9,329	$ 9,802	$ 11,102	$ 12,015	$ 12,488	$ 12,899	$ 13,310	$ 13,731
Prorated Grade Span Adjustment								
Grades TK-3	$ 801	$ 842	$ 953	$ 1,032	$ 1,072	$ 1,107	$ 1,143	$ 1,179
Grades 9-12	$ 243	$ 255	$ 289	$ 312	$ 325	$ 335	$ 346	$ 357
Supplemental Grant	20%	20%	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	$ 1,701	$ 1,787	$ 2,024	$ 2,190	$ 2,276	$ 2,351	$ 2,426	$ 2,503
Grades 4-6	$ 1,564	$ 1,643	$ 1,861	$ 2,014	$ 2,093	$ 2,162	$ 2,231	$ 2,301
Grades 7-8	$ 1,610	$ 1,692	$ 1,916	$ 2,073	$ 2,155	$ 2,226	$ 2,297	$ 2,369
Grades 9-12	$ 1,914	$ 2,011	$ 2,278	$ 2,465	$ 2,563	$ 2,647	$ 2,731	$ 2,818
Actual - 1.00 ADA, Local UPP as follows:	*77.10%*	*77.48%*	*75.78%*	*75.17%*	*74.30%*	*75.13%*	*75.13%*	*0.00%*
Grades TK-3	$ 1,311	$ 1,385	$ 1,534	$ 1,646	$ 1,691	$ 1,766	$ 1,823	$ -
Grades 4-6	$ 1,206	$ 1,273	$ 1,410	$ 1,514	$ 1,555	$ 1,624	$ 1,676	$ -
Grades 7-8	$ 1,241	$ 1,311	$ 1,452	$ 1,559	$ 1,601	$ 1,672	$ 1,726	$ -
Grades 9-12	$ 1,476	$ 1,558	$ 1,726	$ 1,853	$ 1,904	$ 1,989	$ 2,052	$ -
Concentration Grant (>55% population)	50%	65%	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	$ 4,252	$ 5,808	$ 6,577	$ 7,118	$ 7,398	$ 7,641	$ 7,886	$ 8,135
Grades 4-6	$ 3,909	$ 5,340	$ 6,048	$ 6,545	$ 6,803	$ 7,027	$ 7,251	$ 7,480
Grades 7-8	$ 4,025	$ 5,498	$ 6,227	$ 6,739	$ 7,004	$ 7,234	$ 7,465	$ 7,701
Grades 9-12	$ 4,786	$ 6,537	$ 7,404	$ 8,013	$ 8,328	$ 8,602	$ 8,876	$ 9,157
Actual - 1.00 ADA, Local UPP >55% as follows:	*22.1000%*	*22.4800%*	*20.7800%*	*20.1700%*	*19.3000%*	*20.1300%*	*20.1300%*	*0.0000%*
Grades TK-3	$ 940	$ 1,306	$ 1,367	$ 1,436	$ 1,428	$ 1,538	$ 1,587	$ -
Grades 4-6	$ 864	$ 1,200	$ 1,257	$ 1,320	$ 1,313	$ 1,414	$ 1,460	$ -
Grades 7-8	$ 890	$ 1,236	$ 1,294	$ 1,359	$ 1,352	$ 1,456	$ 1,503	$ -
Grades 9-12	$ 1,058	$ 1,470	$ 1,539	$ 1,616	$ 1,607	$ 1,732	$ 1,787	$ -

Goals, Actions, & Services: LCAP Year: 2023-24
Budget Development

Description	2023-24 Budgeted Amount		Account Line/DC 0200
Goal 1: Expand Student's Communication and Critical Thinking			
1: PD and training with a focus on EL Development	$2,325		01-0000-0-5200-1110-1000-003
2: Bilingual libraries/graphic novels	$1,200		01-0000-0-4200-1412-2420-xxx
3: Designated ELD Instruction			
1.5 FTE ELD Teacher CGS	$168,198		01-0000-0-1100-1115-1000-004
1.5 FTE ELD SLMS	$135,295		01-0000-0-1100-1115-1000-005
.25 FTE ELD Teacher CUHS	$23,950		01-0000-0-1100-1115-1000-043
4: Bilingual aid support – CGS, SLMS, CUHS	$160,168		01-0000-0-2100-1110-1000-xxx
5: Librarians	$199,323		01-0000-0-2400-1412-2420-xxx
6: Librarian oversight	$3,025		01-0000-0-5810-1110-1000-005
7: Research based programs and curriculum to support ELD			
Renaissance Place Subscription and Stipend	$4,998		01-0000-0-5800-1110-1000-xxx
NewsELA	$2,307		01-0000-0-5800-1110-1000-xxx
ETC Portal Subscription	$2,500		01-0000-0-5810-1110-1000-003
NWEA Assessment Subscription & Training (grades 5-12)	$6,804		01-0000-0-5800-1110-1000-xxx
Thinking Maps	$4,690		01-0000-0-5800-1110-1000-004
Gale	$1,700		01-0000-0-5800-1110-1000-xxx
Wonders/World of Wonders	$500		01-0000-0-5800-1110-1000-xxx
8: ELPAC training	$425		01-0000-0-5200-1110-1000-003
TOTAL GOAL 1	$717,408		

Description	2023-24 Budgeted Amount		Account Line/DC 0200
Goal 2: Accelerate Student's Academic Outcomes in Mathematics			
1: Savvas Math	$115,558		01-6300-0-4100-1110-1000-043-0000-0000 / 01-6266-0-4100-1110-1000-043-0000-0000
2: Math support/extra period for students who need additional instruction			
.375 FTE CUHS Math Support	$47,130		01-0000-0-1100-1280-1000-043
.286 FTE SLMS Math Support	$35,190		01-0000-0-1100-1280-1000-005
3: Math Training	$2,500		01-0000-0-5200-1110-1000-xxx
3: Substitute salaries for staff to participate in training (20 days)	$3,960		01-0000-0-1160-1110-1000-xxx
4: Supplemental mathematics programs			
iLearn Math Program	$4,500		01-0000-0-5800-1110-1000-xxx
Relex Math	$2,966		01-0000-0-5800-1110-1000-xxx
FRAX	$1,000		01-0000-0-5800-1110-1000-xxx
5: Bridges for TK Math ($.00) and Math supplies/games and math skills	$2,500		01-0000-0-5800-1110-1000-043
TOTAL GOAL 2	$215,304		

Goal 3: To Advance Student's College and Career Readiness			
1: 1.25 FTE for CTE Course Instruction	$142,318		01-0000-0-1100-xxxx-1000-043
2: Afterschool ASES Program/Afterschool Homework Assistance	$215,000		01-6010-0-5800-1110-1000-xxx
3: College Tours	$4,700		01-0000-0-5800-1110-1000-043
4: Transportation and venue fees for outside learning	$10,000		01-0000-0-5713-1110-1000-xxx
5: Intervention services			
SLO Behavioral Health	$22,500		01-0000-0-5866-1110-1000-005
The Link	$35,000		01-0000-0-5866-1110-1000-004
Anya Johnson Counseling	$59,500		01-0000-0-5866-1110-1000-004

Description	2023-24 Budgeted Amount		Account Line/DC 0200
CUHS Counseling	$22,000		01-0000-0-5866-1110-1000-043
6: Advanced Placement Courses (1.125 FTE)	$149,795		01-0000-0-1100-1110-1000-043
7: Ag Pathway - District Match	$18,000		01-0000-0-8980-0000-0000-000
8: CGS/Social Emotional Curriculum and Support/Teach Town/Second Step/Zones of Regulations	$4,264		01-0000-0-5800-1110-1000-003
9: Expanded Summer School	$36,548		01-0000-0-1150/2150-1131-1000-003
10: Transportation – Home to School targeting at-risk students	$145,960		01-0723-0-2200-0000-3600-003
11: Set aside funds for ongoing technology purchases and 1:1 devices	$52,680		01-0000-0-7612-0000-9300-000
12: Computer Support Technician/.5 FTE	$48,665		01-0000-0-2400-1110-2420-010
13: Staffing Afterschool Homework Assistance	$71,598		01-0000-0-1150/2150-1110-1000-xxx
14: Additional classes to promote college and career readiness	$88,540		01-0000-0-1100-1110-1000-xxx
15: Concurrent Enrollment (1.375 FTE)	$65,172		01-0000-0-1100-1110-1000-043
16: Freshman Summer Academy (will not do in summer of 2023)	$0		01-0000-0-5800-1110-1000-043
17: Skipped on LCAP			
18: Expanded hours for paraeducators	$99,580		01-6500/3310-0-2100-5770-1190-003
19: Individual student supplies ($75 x 523 - current enrollment)	$37,350		01-0000-0-4300-1110-1000-xxx
20: District Translater	$35,180		01-0000-0-5800-1110-1000-003
21: Credit Recovery Program (Edmentum Learning)	$7,500		01-0000-0-5800-1110-1000-043
22: Parent Communiciation Tools (Parent Square)	$3,000		01-0000-0-5800-1110-1000-003
TOTAL GOAL 3	$1,374,850		
TOTAL LCAP EXPENDITURES	$2,307,562		

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2022-23 Estimated Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

MYP	Multiy ear Projections - General Fund		GS
SEA	Special Education Rev enue Allocations		
SEAS	Special Education Rev enue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interf und Activ ities - Actuals	G	
SIAB	Summary of Interf und Activ ities - Budget		G
01CS	Criteria and Standards Rev iew	GS	GS

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: 1350 Main Street, Cambria CA 93428

Date: June 19, 2023

Public Hearing:

Place: Coast Unified Board Room

Date: 6/22/2023

Time: 6:00 pm

Adoption Date: 6/22/2023

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Annie Lachance

Title: CBO

Telephone: (805) 924-2926

E-mail: alachance@coastusd.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	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?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/22/2023	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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	12,855,061.00	203,326.00	13,058,387.00	13,276,387.00	217,218.00	13,493,605.00	3.3%
2) Federal Revenue		8100-8299	0.00	1,437,123.65	1,437,123.65	0.00	501,389.00	501,389.00	-65.1%
3) Other State Revenue		8300-8599	101,955.00	2,474,946.00	2,576,901.00	112,927.00	1,132,482.00	1,245,409.00	-51.7%
4) Other Local Revenue		8600-8799	204,067.40	620,208.00	824,275.40	304,699.00	581,467.00	886,166.00	7.5%
5) TOTAL, REVENUES			13,161,083.40	4,735,603.65	17,896,687.05	13,694,013.00	2,432,556.00	16,126,569.00	-9.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,001,784.42	1,071,461.00	5,073,245.42	4,594,541.00	1,094,952.00	5,689,493.00	12.1%
2) Classified Salaries		2000-2999	2,313,744.29	615,595.06	2,929,339.35	2,731,817.00	589,214.00	3,321,031.00	13.4%
3) Employee Benefits		3000-3999	2,522,542.41	1,136,824.69	3,659,367.10	3,024,780.00	1,196,847.00	4,221,627.00	15.4%
4) Books and Supplies		4000-4999	305,369.00	546,401.65	851,770.65	438,125.00	561,940.00	1,000,065.00	17.4%
5) Services and Other Operating Expenditures		5000-5999	1,133,006.00	979,901.00	2,112,907.00	992,050.00	906,021.00	1,898,071.00	-10.2%
6) Capital Outlay		6000-6999	253,455.00	346,922.00	600,377.00	65,000.00	72,500.00	137,500.00	-77.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	930,704.00	700,251.00	1,630,955.00	1,018,892.00	760,000.00	1,778,892.00	9.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(85,937.00)	62,501.00	(23,436.00)	(86,788.00)	64,393.00	(22,395.00)	-4.4%
9) TOTAL, EXPENDITURES			11,374,668.12	5,459,857.40	16,834,525.52	12,778,417.00	5,245,867.00	18,024,284.00	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,786,415.28	(724,253.75)	1,062,161.53	915,596.00	(2,813,311.00)	(1,897,715.00)	-278.7%
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	104,853.00	0.00	104,853.00	186,259.00	0.00	186,259.00	77.6%
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	(1,925,671.00)	1,925,671.00	0.00	(2,237,349.00)	2,237,349.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,030,524.00)	1,925,671.00	(104,853.00)	(2,423,608.00)	2,237,349.00	(186,259.00)	77.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(244,108.72)	1,201,417.25	957,308.53	(1,508,012.00)	(575,962.00)	(2,083,974.00)	-317.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,834,824.57	658,157.29	3,492,981.86	2,590,715.85	1,859,574.54	4,450,290.39	27.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			2,834,824.57	658,157.29	3,492,981.86	2,590,715.85	1,859,574.54	4,450,290.39	27.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,834,824.57	658,157.29	3,492,981.86	2,590,715.85	1,859,574.54	4,450,290.39	27.4%
2) Ending Balance, June 30 (E + F1e)			2,590,715.85	1,859,574.54	4,450,290.39	1,082,703.85	1,283,612.54	2,366,316.39	-46.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
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	1,859,574.54	1,859,574.54	0.00	1,283,612.54	1,283,612.54	-31.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,580,715.85	0.00	2,580,715.85	1,082,703.85	0.00	1,082,703.85	-58.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,805,416.42	575,262.99	7,380,679.41				
1) Fair Value Adjustment to Cash in County Treasury		9111	(142,806.00)	0.00	(142,806.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	10,000.00	0.00	10,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	45,386.92	0.00	45,386.92				
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				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			6,717,997.34	575,262.99	7,293,260.33				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	428,745.21	457.82	429,203.03				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			428,745.21	457.82	429,203.03				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			6,289,252.13	574,805.17	6,864,057.30				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	623,045.00	0.00	623,045.00	623,045.00	0.00	623,045.00	0.0%
Education Protection Account State Aid - Current Year		8012	104,910.00	0.00	104,910.00	103,227.00	0.00	103,227.00	-1.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	60,385.00	0.00	60,385.00	62,498.00	0.00	62,498.00	3.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	11,674,455.00	0.00	11,674,455.00	12,083,065.00	0.00	12,083,065.00	3.5%
Unsecured Roll Taxes		8042	410,717.00	0.00	410,717.00	425,092.00	0.00	425,092.00	3.5%
Prior Years' Taxes		8043	(18,451.00)	0.00	(18,451.00)	(20,540.00)	0.00	(20,540.00)	11.3%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			12,855,061.00	0.00	12,855,061.00	13,276,387.00	0.00	13,276,387.00	3.3%
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	203,326.00	203,326.00	0.00	217,218.00	217,218.00	6.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,855,061.00	203,326.00	13,058,387.00	13,276,387.00	217,218.00	13,493,605.00	3.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	110,000.00	110,000.00	0.00	108,184.00	108,184.00	-1.7%
Special Education Discretionary Grants		8182	0.00	5,000.00	5,000.00	0.00	4,723.00	4,723.00	-5.5%
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		118,120.00	118,120.00		125,000.00	125,000.00	5.8%
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		19,875.00	19,875.00		19,875.00	19,875.00	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		25,520.00	25,520.00		25,520.00	25,520.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	1,158,608.65	1,158,608.65	0.00	218,087.00	218,087.00	-81.2%
TOTAL, FEDERAL REVENUE			0.00	1,437,123.65	1,437,123.65	0.00	501,389.00	501,389.00	-65.1%
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	21,174.00	0.00	21,174.00	24,504.00	0.00	24,504.00	15.7%
Lottery - Unrestricted and Instructional Materials		8560	80,015.00	32,025.00	112,040.00	88,423.00	34,850.00	123,273.00	10.0%
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		135,000.00	135,000.00		135,000.00	135,000.00	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		99,566.00	99,566.00		166,500.00	166,500.00	67.2%
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	766.00	2,208,355.00	2,209,121.00	0.00	796,132.00	796,132.00	-64.0%
TOTAL, OTHER STATE REVENUE			101,955.00	2,474,946.00	2,576,901.00	112,927.00	1,132,482.00	1,245,409.00	-51.7%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	47,000.00	0.00	47,000.00	65,050.00	0.00	65,050.00	38.4%
Interest		8660	67,686.00	0.00	67,686.00	50,000.00	0.00	50,000.00	-26.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(142,806.00)	0.00	(142,806.00)	0.00	0.00	0.00	-100.0%
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	90,682.00	90,682.00	0.00	104,572.00	104,572.00	15.3%
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	232,187.40	157,479.00	389,666.40	189,649.00	148,650.00	338,299.00	-13.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	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		372,047.00	372,047.00		328,245.00	328,245.00	-11.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			204,067.40	620,208.00	824,275.40	304,699.00	581,467.00	886,166.00	7.5%
TOTAL, REVENUES			13,161,083.40	4,735,603.65	17,896,687.05	13,694,013.00	2,432,556.00	16,126,569.00	-9.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,255,210.42	854,714.00	4,109,924.42	3,773,296.00	867,939.00	4,641,235.00	12.9%
Certificated Pupil Support Salaries		1200	94,382.00	169,404.00	263,786.00	106,539.00	179,860.00	286,399.00	8.6%
Certificated Supervisors' and Administrators' Salaries		1300	609,649.00	4,800.00	614,449.00	667,553.00	0.00	667,553.00	8.6%
Other Certificated Salaries		1900	42,543.00	42,543.00	85,086.00	47,153.00	47,153.00	94,306.00	10.8%
TOTAL, CERTIFICATED SALARIES			4,001,784.42	1,071,461.00	5,073,245.42	4,594,541.00	1,094,952.00	5,689,493.00	12.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	230,037.00	222,713.06	452,750.06	290,477.00	264,758.00	555,235.00	22.6%
Classified Support Salaries		2200	890,346.00	289,970.00	1,180,316.00	1,226,355.00	242,681.00	1,469,036.00	24.5%
Classified Supervisors' and Administrators' Salaries		2300	360,171.00	4,800.00	364,971.00	370,694.00	0.00	370,694.00	1.6%
Clerical, Technical and Office Salaries		2400	778,054.29	39,470.00	817,524.29	804,668.00	19,971.00	824,639.00	0.9%
Other Classified Salaries		2900	55,136.00	58,642.00	113,778.00	39,623.00	61,804.00	101,427.00	-10.9%
TOTAL, CLASSIFIED SALARIES			2,313,744.29	615,595.06	2,929,339.35	2,731,817.00	589,214.00	3,321,031.00	13.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	742,607.65	709,942.00	1,452,549.65	876,087.00	667,042.00	1,543,129.00	6.2%
PERS		3201-3202	568,965.00	127,942.00	696,907.00	686,334.00	155,607.00	841,941.00	20.8%
OASDI/Medicare/Alternative		3301-3302	232,989.04	64,689.12	297,678.16	276,083.00	60,953.00	337,036.00	13.2%

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	761,648.41	174,994.00	936,642.41	993,897.00	264,572.00	1,258,469.00	34.4%
Unemployment Insurance		3501-3502	30,562.14	8,494.57	39,056.71	3,663.00	842.00	4,505.00	-88.5%
Workers' Compensation		3601-3602	185,770.17	50,763.00	236,533.17	188,716.00	47,831.00	236,547.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,522,542.41	1,136,824.69	3,659,367.10	3,024,780.00	1,196,847.00	4,221,627.00	15.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	13,186.00	59,750.00	72,936.00	600.00	116,395.00	116,995.00	60.4%
Books and Other Reference Materials		4200	6,638.00	6,269.00	12,907.00	5,700.00	0.00	5,700.00	-55.8%
Materials and Supplies		4300	347,075.00	404,150.65	751,225.65	393,325.00	389,465.00	782,790.00	4.2%
Noncapitalized Equipment		4400	(61,530.00)	73,732.00	12,202.00	38,500.00	56,080.00	94,580.00	675.1%
Food		4700	0.00	2,500.00	2,500.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			305,369.00	546,401.65	851,770.65	438,125.00	561,940.00	1,000,065.00	17.4%
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	45,105.00	30,837.00	75,942.00	29,650.00	33,300.00	62,950.00	-17.1%
Dues and Memberships		5300	26,180.00	590.00	26,770.00	30,225.00	640.00	30,865.00	15.3%
Insurance		5400 - 5450	163,603.00	2,730.00	166,333.00	125,806.00	3,000.00	128,806.00	-22.6%
Operations and Housekeeping Services		5500	376,002.00	0.00	376,002.00	289,300.00	0.00	289,300.00	-23.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	72,905.00	195,553.00	268,458.00	64,750.00	139,000.00	203,750.00	-24.1%
Transfers of Direct Costs		5710	(5,245.00)	5,245.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,500.00	(6,680.00)	1,820.00	4,100.00	(3,100.00)	1,000.00	-45.1%
Professional/Consulting Services and Operating Expenditures		5800	382,329.00	751,626.00	1,133,955.00	375,299.00	733,181.00	1,108,480.00	-2.2%
Communications		5900	63,627.00	0.00	63,627.00	72,920.00	0.00	72,920.00	14.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,133,006.00	979,901.00	2,112,907.00	992,050.00	906,021.00	1,898,071.00	-10.2%
CAPITAL OUTLAY									
Land		6100	28,875.00	0.00	28,875.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	89,498.00	1,700.00	91,198.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	53,206.00	129,583.00	182,789.00	0.00	0.00	0.00	-100.0%
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	81,876.00	215,639.00	297,515.00	65,000.00	72,500.00	137,500.00	-53.8%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			253,455.00	346,922.00	600,377.00	65,000.00	72,500.00	137,500.00	-77.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	750,000.00	0.00	750,000.00	0.00	0.00	0.00	-100.0%
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	600,000.00	600,000.00	850,000.00	650,000.00	1,500,000.00	150.0%
Payments to County Offices		7142	0.00	100,251.00	100,251.00	0.00	110,000.00	110,000.00	9.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	91,755.00	0.00	91,755.00	90,625.00	0.00	90,625.00	-1.2%
Other Debt Service - Principal		7439	88,949.00	0.00	88,949.00	78,267.00	0.00	78,267.00	-12.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			930,704.00	700,251.00	1,630,955.00	1,018,892.00	760,000.00	1,778,892.00	9.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(62,501.00)	62,501.00	0.00	(64,393.00)	64,393.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(23,436.00)	0.00	(23,436.00)	(22,395.00)	0.00	(22,395.00)	-4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(85,937.00)	62,501.00	(23,436.00)	(86,788.00)	64,393.00	(22,395.00)	-4.4%
TOTAL, EXPENDITURES			11,374,668.12	5,459,857.40	16,834,525.52	12,778,417.00	5,245,867.00	18,024,284.00	7.1%
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	104,853.00	0.00	104,853.00	186,259.00	0.00	186,259.00	77.6%
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			104,853.00	0.00	104,853.00	186,259.00	0.00	186,259.00	77.6%
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									

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	(1,925,671.00)	1,925,671.00	0.00	(2,237,349.00)	2,237,349.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,925,671.00)	1,925,671.00	0.00	(2,237,349.00)	2,237,349.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(2,030,524.00)	1,925,671.00	(104,853.00)	(2,423,608.00)	2,237,349.00	(186,259.00)	77.6%

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	12,855,061.00	203,326.00	13,058,387.00	13,276,387.00	217,218.00	13,493,605.00	3.3%
2) Federal Revenue		8100-8299	0.00	1,437,123.65	1,437,123.65	0.00	501,389.00	501,389.00	-65.1%
3) Other State Revenue		8300-8599	101,955.00	2,474,946.00	2,576,901.00	112,927.00	1,132,482.00	1,245,409.00	-51.7%
4) Other Local Revenue		8600-8799	204,067.40	620,208.00	824,275.40	304,699.00	581,467.00	886,166.00	7.5%
5) TOTAL, REVENUES			13,161,083.40	4,735,603.65	17,896,687.05	13,694,013.00	2,432,556.00	16,126,569.00	-9.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		4,977,142.13	3,182,285.50	8,159,427.63	5,838,795.00	3,339,159.00	9,177,954.00	12.5%
2) Instruction - Related Services	2000-2999		996,600.41	183,762.55	1,180,362.96	1,124,742.00	74,929.00	1,199,671.00	1.6%
3) Pupil Services	3000-3999		1,187,409.88	435,059.59	1,622,469.47	1,550,779.00	329,627.00	1,880,406.00	15.9%
4) Ancillary Services	4000-4999		131,794.00	0.00	131,794.00	57,500.00	0.00	57,500.00	-56.4%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,572,229.67	98,440.36	1,670,670.03	1,586,466.00	89,661.00	1,676,127.00	0.3%
8) Plant Services	8000-8999		1,578,788.03	860,058.40	2,438,846.43	1,601,243.00	652,491.00	2,253,734.00	-7.6%
9) Other Outgo	9000-9999	Except 7600-7699	930,704.00	700,251.00	1,630,955.00	1,018,892.00	760,000.00	1,778,892.00	9.1%
10) TOTAL, EXPENDITURES			11,374,668.12	5,459,857.40	16,834,525.52	12,778,417.00	5,245,867.00	18,024,284.00	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,786,415.28	(724,253.75)	1,062,161.53	915,596.00	(2,813,311.00)	(1,897,715.00)	-278.7%
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	104,853.00	0.00	104,853.00	186,259.00	0.00	186,259.00	77.6%
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	(1,925,671.00)	1,925,671.00	0.00	(2,237,349.00)	2,237,349.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,030,524.00)	1,925,671.00	(104,853.00)	(2,423,608.00)	2,237,349.00	(186,259.00)	77.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(244,108.72)	1,201,417.25	957,308.53	(1,508,012.00)	(575,962.00)	(2,083,974.00)	-317.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,834,824.57	658,157.29	3,492,981.86	2,590,715.85	1,859,574.54	4,450,290.39	27.4%

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)			2,834,824.57	658,157.29	3,492,981.86	2,590,715.85	1,859,574.54	4,450,290.39	27.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,834,824.57	658,157.29	3,492,981.86	2,590,715.85	1,859,574.54	4,450,290.39	27.4%
2) Ending Balance, June 30 (E + F1e)			2,590,715.85	1,859,574.54	4,450,290.39	1,082,703.85	1,283,612.54	2,366,316.39	-46.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
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	1,859,574.54	1,859,574.54	0.00	1,283,612.54	1,283,612.54	-31.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,580,715.85	0.00	2,580,715.85	1,082,703.85	0.00	1,082,703.85	-58.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	390,340.00	390,340.00
6266	Educator Effectiveness, FY 2021-22	112,907.97	102,907.97
6300	Lottery: Instructional Materials	38,346.11	1.11
6547	Special Education Early Intervention Preschool Grant	82,612.00	82,612.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	67,999.06	25,999.06
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	37,049.19	37,049.19
7029	Child Nutrition: Food Service Staff Training Funds	1,664.74	1,664.74
7311	Classified School Employee Professional Development Block Grant	6,570.00	6,570.00
7412	A-G Access/Success Grant	75,000.00	56,250.00
7413	A-G Learning Loss Mitigation Grant	75,000.00	56,250.00
7435	Learning Recovery Emergency Block Grant	787,296.19	320,143.19
7810	Other Restricted State	4,474.00	0.00
9010	Other Restricted Local	180,315.28	203,825.28
Total, Restricted Balance		1,859,574.54	1,283,612.54

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	175,753.00	175,000.00	-0.4%
5) TOTAL, REVENUES			175,753.00	175,000.00	-0.4%
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	178,278.00	175,000.00	-1.8%
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			178,278.00	175,000.00	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,525.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,525.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	223,481.52	New
b) Audit Adjustments		9793	226,006.52	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			226,006.52	223,481.52	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			226,006.52	223,481.52	-1.1%
2) Ending Balance, June 30 (E + F1e)			223,481.52	223,481.52	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	223,481.52	223,481.52	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	223,482.13		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			223,482.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			223,482.13		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	175,753.00	175,000.00	-0.4%
TOTAL, REVENUES			175,753.00	175,000.00	-0.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	178,278.00	175,000.00	-1.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			178,278.00	175,000.00	-1.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			178,278.00	175,000.00	-1.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(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	175,753.00	175,000.00	-0.4%
5) TOTAL, REVENUES			175,753.00	175,000.00	-0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		178,278.00	175,000.00	-1.8%
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			178,278.00	175,000.00	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,525.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,525.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	223,481.52	New
b) Audit Adjustments		9793	226,006.52	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			226,006.52	223,481.52	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			226,006.52	223,481.52	-1.1%
2) Ending Balance, June 30 (E + F1e)			223,481.52	223,481.52	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	223,481.52	223,481.52	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	327,152.00	310,000.00	-5.2%
3) Other State Revenue		8300-8599	150,877.00	155,000.00	2.7%
4) Other Local Revenue		8600-8799	1,150.00	1,150.00	0.0%
5) TOTAL, REVENUES			479,179.00	466,150.00	-2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	196,996.00	240,526.00	22.1%
3) Employee Benefits		3000-3999	94,266.00	159,918.00	69.6%
4) Books and Supplies		4000-4999	235,841.00	213,870.00	-9.3%
5) Services and Other Operating Expenditures		5000-5999	16,341.00	15,700.00	-3.9%
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	23,436.00	22,395.00	-4.4%
9) TOTAL, EXPENDITURES			566,880.00	652,409.00	15.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(87,701.00)	(186,259.00)	112.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	104,853.00	186,259.00	77.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			104,853.00	186,259.00	77.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,152.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	17,152.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	17,152.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	17,152.00	New
2) Ending Balance, June 30 (E + F1e)			17,152.00	17,152.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,152.00	17,152.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	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	(37,517.28)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,000.00		
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			(36,517.28)		
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	216.04		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	45,386.92		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			45,602.96		
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)			(82,120.24)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	327,152.00	310,000.00	-5.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			327,152.00	310,000.00	-5.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	150,877.00	155,000.00	2.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			150,877.00	155,000.00	2.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	600.00	600.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(200.00)	(200.00)	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	750.00	750.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,150.00	1,150.00	0.0%
TOTAL, REVENUES			479,179.00	466,150.00	-2.7%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	130,597.00	166,703.00	27.6%
Classified Supervisors' and Administrators' Salaries		2300	66,399.00	73,823.00	11.2%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			196,996.00	240,526.00	22.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	52,090.00	61,444.00	18.0%
OASDI/Medicare/Alternative		3301-3302	16,489.00	18,401.00	11.6%
Health and Welfare Benefits		3401-3402	18,121.00	73,121.00	303.5%
Unemployment Insurance		3501-3502	1,078.00	121.00	-88.8%
Workers' Compensation		3601-3602	6,488.00	6,831.00	5.3%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			94,266.00	159,918.00	69.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,301.00	13,370.00	0.5%
Noncapitalized Equipment		4400	0.00	2,000.00	New
Food		4700	222,540.00	198,500.00	-10.8%
TOTAL, BOOKS AND SUPPLIES			235,841.00	213,870.00	-9.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	995.00	0.00	-100.0%
Dues and Memberships		5300	67.00	400.00	497.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,199.00	8,500.00	37.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,820.00)	(1,000.00)	-45.1%
Professional/Consulting Services and Operating Expenditures		5800	10,900.00	7,800.00	-28.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,341.00	15,700.00	-3.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	23,436.00	22,395.00	-4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			23,436.00	22,395.00	-4.4%
TOTAL, EXPENDITURES			566,880.00	652,409.00	15.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	104,853.00	186,259.00	77.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			104,853.00	186,259.00	77.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			104,853.00	186,259.00	77.6%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	327,152.00	310,000.00	-5.2%
3) Other State Revenue		8300-8599	150,877.00	155,000.00	2.7%
4) Other Local Revenue		8600-8799	1,150.00	1,150.00	0.0%
5) TOTAL, REVENUES			479,179.00	466,150.00	-2.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		543,444.00	630,014.00	15.9%
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		23,436.00	22,395.00	-4.4%
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			566,880.00	652,409.00	15.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(87,701.00)	(186,259.00)	112.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	104,853.00	186,259.00	77.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			104,853.00	186,259.00	77.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,152.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	17,152.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	17,152.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	17,152.00	New
2) Ending Balance, June 30 (E + F1e)			17,152.00	17,152.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,152.00	17,152.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	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
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	17,152.00	17,152.00
Total, Restricted Balance		17,152.00	17,152.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(12,777.00)	5,000.00	-139.1%
5) TOTAL, REVENUES			(12,777.00)	5,000.00	-139.1%
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)			(12,777.00)	5,000.00	-139.1%
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)			(12,777.00)	5,000.00	-139.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	611,572.01	598,795.01	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			611,572.01	598,795.01	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			611,572.01	598,795.01	-2.1%
2) Ending Balance, June 30 (E + F1e)			598,795.01	603,795.01	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	598,795.01	603,795.01	0.8%
Board directed expenditures	0000	9760	*598,795.01*		
Board directed expenditures	0000	9760		*603,795.01*	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	618,266.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	(19,472.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			598,794.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			598,794.83		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,695.00	5,000.00	-25.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(19,472.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(12,777.00)	5,000.00	-139.1%
TOTAL, REVENUES			(12,777.00)	5,000.00	-139.1%
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	(12,777.00)	5,000.00	-139.1%
5) TOTAL, REVENUES			(12,777.00)	5,000.00	-139.1%
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)			(12,777.00)	5,000.00	-139.1%
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)			(12,777.00)	5,000.00	-139.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	611,572.01	598,795.01	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			611,572.01	598,795.01	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			611,572.01	598,795.01	-2.1%
2) Ending Balance, June 30 (E + F1e)			598,795.01	603,795.01	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	598,795.01	603,795.01	0.8%
Board directed expenditures	0000	9760	*598,795.01*		
Board directed expenditures	0000	9760		*603,795.01*	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	86,312.00	18,100.00	-79.0%
5) TOTAL, REVENUES			86,312.00	18,100.00	-79.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	86,312.00	0.00	-100.0%
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			86,312.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	18,100.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	18,100.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,482.35	64,482.35	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,482.35	64,482.35	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,482.35	64,482.35	0.0%
2) Ending Balance, June 30 (E + F1e)			64,482.35	82,582.35	28.1%
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	66,535.35	84,635.35	27.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(2,053.00)	(2,053.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(81,902.68)		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,053.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(83,955.68)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			(83,955.68)		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	100.00	100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,053.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	88,265.00	18,000.00	-79.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			86,312.00	18,100.00	-79.0%
TOTAL, REVENUES			86,312.00	18,100.00	-79.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	55,003.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	31,309.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			86,312.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			86,312.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	86,312.00	18,100.00	-79.0%
5) TOTAL, REVENUES			86,312.00	18,100.00	-79.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		86,312.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			86,312.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	18,100.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	18,100.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,482.35	64,482.35	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,482.35	64,482.35	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,482.35	64,482.35	0.0%
2) Ending Balance, June 30 (E + F1e)			64,482.35	82,582.35	28.1%
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	66,535.35	84,635.35	27.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(2,053.00)	(2,053.00)	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	66,535.35	84,635.35
Total, Restricted Balance		66,535.35	84,635.35

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(3,932.00)	0.00	-100.0%
5) TOTAL, REVENUES			(3,932.00)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	52,037.00	0.00	-100.0%
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			52,037.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(55,969.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,969.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,512.80	117,543.80	-32.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,512.80	117,543.80	-32.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,512.80	117,543.80	-32.3%
2) Ending Balance, June 30 (E + F1e)			117,543.80	117,543.80	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	117,543.80	117,543.80	0.0%
Finish the solar project	0000	9760	*117,543.80*		
To finish the solar project	0000	9760		*117,543.80*	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(107,444.00)		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,547.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(112,991.00)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			(112,991.00)		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,615.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,547.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(3,932.00)	0.00	-100.0%
TOTAL, REVENUES			(3,932.00)	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	52,037.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			52,037.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			52,037.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(3,932.00)	0.00	-100.0%
5) TOTAL, REVENUES			(3,932.00)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		52,037.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			52,037.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(55,969.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(55,969.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,512.80	117,543.80	-32.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,512.80	117,543.80	-32.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,512.80	117,543.80	-32.3%
2) Ending Balance, June 30 (E + F1e)			117,543.80	117,543.80	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	117,543.80	117,543.80	0.0%
Finish the solar project	0000	9760	*117,543.80*		
To finish the solar project	0000	9760		*117,543.80*	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(142,556.00)	3,417,201.85	-2,497.1%
5) TOTAL, REVENUES			(142,556.00)	3,417,201.85	-2,497.1%
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)			(142,556.00)	3,417,201.85	-2,497.1%
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)			(142,556.00)	3,417,201.85	-2,497.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	(142,556.00)	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	(142,556.00)	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	(142,556.00)	New
2) Ending Balance, June 30 (E + F1e)			(142,556.00)	3,274,645.85	-2,397.1%
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	3,417,201.85	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(142,556.00)	(142,556.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	3,417,201.85	New
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(142,556.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(142,556.00)	3,417,201.85	-2,497.1%
TOTAL, REVENUES			(142,556.00)	3,417,201.85	-2,497.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(142,556.00)	3,417,201.85	-2,497.1%
5) TOTAL, REVENUES			(142,556.00)	3,417,201.85	-2,497.1%
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)			(142,556.00)	3,417,201.85	-2,497.1%
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)			(142,556.00)	3,417,201.85	-2,497.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	(142,556.00)	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	(142,556.00)	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	(142,556.00)	New
2) Ending Balance, June 30 (E + F1e)			(142,556.00)	3,274,645.85	-2,397.1%
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	3,417,201.85	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(142,556.00)	(142,556.00)	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	0.00	3,417,201.85
Total, Restricted Balance		0.00	3,417,201.85

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)	445.27	445.27	445.27	458.16	458.16	458.16
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)	445.27	445.27	445.27	458.16	458.16	458.16
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)	445.27	445.27	445.27	458.16	458.16	458.16
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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	923,885.60		923,885.60			923,885.60
Work in Progress	2,241,252.40	9,000.50	2,250,252.90		2,241,252.40	9,000.50
Total capital assets not being depreciated	3,165,138.00	9,000.50	3,174,138.50	0.00	2,241,252.40	932,886.10
Capital assets being depreciated:						
Land Improvements	3,510,782.24	232,785.50	3,743,567.74	42,562.00		3,786,129.74
Buildings	38,716,819.02	530,143.64	39,246,962.66	358,093.00		39,605,055.66
Equipment	2,760,824.72	170,066.40	2,930,891.12	2,424,088.69		5,354,979.81
Total capital assets being depreciated	44,988,425.98	932,995.54	45,921,421.52	2,824,743.69	0.00	48,746,165.21
Accumulated Depreciation for:						
Land Improvements	(2,443,749.81)	(43,421.39)	(2,487,171.20)	(113,591.81)		(2,600,763.01)
Buildings	(19,459,941.54)	32,627.97	(19,427,313.57)	(903,130.67)		(20,330,444.24)
Equipment	(1,912,740.46)	(94,003.36)	(2,006,743.82)	(180,083.78)		(2,186,827.60)
Total accumulated depreciation	(23,816,431.81)	(104,796.78)	(23,921,228.59)	(1,196,806.26)	0.00	(25,118,034.85)
Total capital assets being depreciated, net excluding lease and subscription assets	21,171,994.17	828,198.76	22,000,192.93	1,627,937.43	0.00	23,628,130.36
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	24,337,132.17	837,199.26	25,174,331.43	1,627,937.43	2,241,252.40	24,561,016.46
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			4,163,936.00	3,651,879.00	3,347,309.00	2,460,999.00	2,455,750.00	3,046,833.00	6,664,586.00	5,378,528.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		113,881.00	150,478.00	41,804.00	92,905.00	0.00	27,432.00	37,162.00	42,117.00
Property Taxes	8020-8079		0.00	75,313.00	178,236.00	1,170,280.00	1,676,951.00	4,089,889.00	585,907.00	486,247.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,493.00
Federal Revenue	8100-8299		2,775.00	56,067.00	59,488.00	(51,192.00)	55,400.00	27,202.00	32,786.00	51,618.00
Other State Revenue	8300-8599		24,265.00	23,092.00	251,407.00	2,492.00	170,717.00	103,389.00	100,004.00	46,987.00
Other Local Revenue	8600-8799		53,664.00	72,190.00	(756.00)	104,425.00	38,786.00	55,652.00	55,982.00	60,600.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			194,585.00	377,140.00	530,179.00	1,318,910.00	1,941,854.00	4,303,564.00	811,841.00	742,062.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		85,418.00	109,904.00	532,104.00	538,908.00	532,479.00	64,195.00	1,053,407.00	545,743.00
Classified Salaries	2000-2999		163,072.00	214,897.00	308,157.00	271,378.00	277,907.00	319,767.00	267,541.00	267,781.00
Employee Benefits	3000-3999		107,904.00	131,730.00	338,525.00	307,286.00	310,255.00	115,709.00	466,132.00	300,144.00
Books and Supplies	4000-4999		34,998.00	80,824.00	84,939.00	91,334.00	85,034.00	65,838.00	75,418.00	50,418.00
Services	5000-5999		276,315.00	111,361.00	105,267.00	89,149.00	133,421.00	99,935.00	195,271.00	133,845.00
Capital Outlay	6000-6599		26,982.00	21,060.00	35,821.00	0.00	0.00	14,499.00	7,451.00	0.00
Other Outgo	7000-7499		11,953.00	11,934.00	11,676.00	26,104.00	11,675.00	5,868.00	32,679.00	154,268.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			706,642.00	681,710.00	1,416,489.00	1,324,159.00	1,350,771.00	685,811.00	2,097,899.00	1,452,199.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(512,057.00)	(304,570.00)	(886,310.00)	(5,249.00)	591,083.00	3,617,753.00	(1,286,058.00)	(710,137.00)
F. ENDING CASH (A + E)			3,651,879.00	3,347,309.00	2,460,999.00	2,455,750.00	3,046,833.00	6,664,586.00	5,378,528.00	4,668,391.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		4,668,391.00	4,418,172.00	6,523,406.00	5,559,585.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	66,872.00	42,117.00	42,117.00	69,387.00	0.00		726,272.00	726,272.00
Property Taxes	8020-8079	857,839.00	3,133,156.00	161,608.00	134,689.00			12,550,115.00	12,550,115.00
Miscellaneous Funds	8080-8099	60,622.00	0.00	0.00	102,103.00			217,218.00	217,218.00
Federal Revenue	8100-8299	53,856.00	(2,451.00)	24,964.00	190,876.00			501,389.00	501,389.00
Other State Revenue	8300-8599	67,220.00	182,805.00	67,748.00	205,283.00			1,245,409.00	1,245,409.00
Other Local Revenue	8600-8799	11,535.00	86,393.00	92,747.00	254,948.00			886,166.00	886,166.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,117,944.00	3,442,020.00	389,184.00	957,286.00	0.00	0.00	16,126,569.00	16,126,569.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	538,737.00	551,328.00	531,316.00	605,954.00	0.00		5,689,493.00	5,689,493.00
Classified Salaries	2000-2999	273,636.00	268,861.00	266,960.00	421,074.00	0.00		3,321,031.00	3,321,031.00
Employee Benefits	3000-3999	303,348.00	307,490.00	303,512.00	1,229,592.00	0.00		4,221,627.00	4,221,627.00
Books and Supplies	4000-4999	32,613.00	60,599.00	70,810.00	267,240.00	0.00		1,000,065.00	1,000,065.00
Services	5000-5999	199,683.00	127,934.00	161,051.00	264,839.00	0.00		1,898,071.00	1,898,071.00
Capital Outlay	6000-6599	7,471.00	8,156.00	6,938.00	9,122.00	0.00		137,500.00	137,500.00
Other Outgo	7000-7499	12,675.00	12,418.00	12,418.00	1,452,829.00	0.00		1,756,497.00	1,756,497.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	186,259.00	0.00		186,259.00	186,259.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		1,368,163.00	1,336,786.00	1,353,005.00	4,436,909.00	0.00	0.00	18,210,543.00	18,210,543.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(250,219.00)	2,105,234.00	(963,821.00)	(3,479,623.00)	0.00	0.00	(2,083,974.00)	(2,083,974.00)
F. ENDING CASH (A + E)		4,418,172.00	6,523,406.00	5,559,585.00	2,079,962.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,079,962.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			2,079,962.00	2,079,962.00	2,079,962.00	2,079,962.00	2,079,962.00	2,079,962.00	2,079,962.00	2,079,962.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			2,079,962.00	2,079,962.00	2,079,962.00	2,079,962.00	2,079,962.00	2,079,962.00	2,079,962.00	2,079,962.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		2,079,962.00	2,079,962.00	2,079,962.00	2,079,962.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		2,079,962.00	2,079,962.00	2,079,962.00	2,079,962.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,079,962.00	

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:

Schools Insurance Program for Employees (SIPE)

7422 Morro Road, Atascadero, CA 93422

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

Signed _____ Date of Meeting: 6/22/2023

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Annie Lachance

Title: CBO

Telephone: (805) 924-2926

E-mail: alachance@coastusd.org

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	5,073,245.42	301	0.00	303	5,073,245.42	305	0.00		307	5,073,245.42	309
2000 - Classified Salaries	2,929,339.35	311	5,400.00	313	2,923,939.35	315	465,568.00		317	2,458,371.35	319
3000 - Employee Benefits	3,659,367.10	321	1,464.10	323	3,657,903.00	325	245,963.36		327	3,411,939.64	329
4000 - Books, Supplies Equip Replace. (6500)	851,770.65	331	25,902.00	333	825,868.65	335	269,509.00		337	556,359.65	339
5000 - Services, . . & 7300 - Indirect Costs	2,089,471.00	341	15,504.00	343	2,073,967.00	345	184,946.00		347	1,889,021.00	349
				TOTAL	14,554,923.42	365			TOTAL	13,388,937.06	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	4,109,924.42	375
2. Salaries of Instructional Aides Per EC 41011	2100	452,750.06	380
3. STRS	3101 & 3102	1,186,309.98	382
4. PERS	3201 & 3202	124,479.86	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	104,797.50	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	474,225.42	385
7. Unemployment Insurance	3501 & 3502	22,447.86	390
8. Workers' Compensation Insurance	3601 & 3602	136,856.88	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)	6,611,791.98	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	6,611,791.98	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	49.38%	
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)	55.00%
2. Percentage spent by this district (Part II, Line 15)	49.38%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	5.62%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	13,388,937.06
5. Deficiency Amount (Part III, Line 3 times Line 4)	752,458.26

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

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	5,689,493.00	301	0.00	303	5,689,493.00	305	0.00		307	5,689,493.00	309
2000 - Classified Salaries	3,321,031.00	311	0.00	313	3,321,031.00	315	582,783.00		317	2,738,248.00	319
3000 - Employee Benefits	4,221,627.00	321	0.00	323	4,221,627.00	325	330,307.00		327	3,891,320.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,000,065.00	331	0.00	333	1,000,065.00	335	354,345.00		337	645,720.00	339
5000 - Services. . . & 7300 - Indirect Costs	1,875,676.00	341	0.00	343	1,875,676.00	345	214,868.00		347	1,660,808.00	349
				TOTAL	16,107,892.00	365			TOTAL	14,625,589.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	4,641,235.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	555,235.00	380
3. STRS	3101 & 3102	1,258,715.00	382
4. PERS	3201 & 3202	162,693.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	118,008.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	633,089.00	385
7. Unemployment Insurance	3501 & 3502	2,650.00	390
8. Workers' Compensation Insurance	3601 & 3602	148,637.00	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)	7,520,262.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	7,520,262.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	51.42%	
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)	55.00%
2. Percentage spent by this district (Part II, Line 15)	51.42%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	3.58%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	14,625,589.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	523,596.09

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	6,690,400.00		6,690,400.00		1,454,744.00	5,235,656.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	2,162,890.08		2,162,890.08		161,626.98	2,001,263.10	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	11,970,860.00		11,970,860.00			11,970,860.00	
Total/Net OPEB Liability	38,495.00		38,495.00			38,495.00	
Compensated Absences Payable	50,938.24		50,938.24			50,938.24	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	20,913,583.32	0.00	20,913,583.32	0.00	1,616,370.98	19,297,212.34	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	16,939,378.52
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,516,920.65
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	416,589.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	180,704.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	104,853.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				702,146.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	87,701.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				14,808,012.87

Section II - Expenditures Per ADA	**2022-23 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	445.27
B. Expenditures per ADA (Line I.E divided by Line II.A)	33,256.26

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	14,390,004.17	31,386.33
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	14,390,004.17	31,386.33
B. Required effort (Line A.2 times 90%)	12,951,003.75	28,247.70
C. Current year expenditures (Line I.E and Line II.B)	14,808,012.87	33,256.26
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 782,048.26
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. — 0.00
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 10,879,903.61

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 7.19%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. — 0.00

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 1,129,215.82
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 1,946.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	11,280.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	146,856.21
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,289,298.03
9. Carry-Forward Adjustment (Part IV, Line F)	34,832.27
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,324,130.30
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	8,047,654.63
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,105,121.96
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,595,046.47
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	131,794.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	542,326.77
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	9,337.44
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,895,650.22
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	320,904.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	13,647,835.49
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment **(For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B19)	9.45%
D. Preliminary Proposed Indirect Cost Rate **(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B19)	9.70%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.	
Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.	
A. Indirect costs incurred in the current year (Part III, Line A8)	1,289,298.03
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	74,833.41
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.74%) times Part III, Line B19); zero if negative	34,832.27
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.74%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.13%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	34,832.27
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	34,832.27

Approved indirect cost rate:	9.74%
Highest rate used in any program:	8.13%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3310	141,089.00	9,763.00	6.92%
01	4035	21,700.00	1,764.00	8.13%
01	6500	1,010,508.00	50,974.00	5.04%
13	5310	320,904.00	23,436.00	7.30%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	153,383.93		49,202.11	202,586.04
2. State Lottery Revenue	8560	80,015.00		32,025.00	112,040.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		233,398.93	0.00	81,227.11	314,626.04
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	65,682.00		42,881.00	108,563.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	40,197.00			40,197.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		105,879.00	0.00	42,881.00	148,760.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	127,519.93	0.00	38,346.11	165,866.04
D. COMMENTS:					

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

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

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	13,276,387.00	3.22%	13,704,175.00	3.33%	14,160,785.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	112,927.00	-5.80%	106,374.00	-1.68%	104,582.00
4. Other Local Revenues	8600-8799	304,699.00	-9.76%	274,954.00	1.24%	278,367.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(2,237,349.00)	-42.14%	(1,294,591.46)	76.68%	(2,287,224.00)
6. Total (Sum lines A1 thru A5c)		11,456,664.00	11.65%	12,790,911.54	-4.18%	12,256,510.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,594,541.00		4,554,841.00
b. Step & Column Adjustment						16,969.00
c. Cost-of-Living Adjustment				127,310.00		
d. Other Adjustments				(167,010.00)		(82,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,594,541.00	-0.86%	4,554,841.00	-1.43%	4,489,810.00
2. Classified Salaries						
a. Base Salaries				2,731,817.00		2,764,183.00
b. Step & Column Adjustment						33,171.00
c. Cost-of-Living Adjustment				73,442.00		
d. Other Adjustments				(41,076.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,731,817.00	1.18%	2,764,183.00	1.20%	2,797,354.00
3. Employee Benefits	3000-3999	3,024,780.00	-2.50%	2,949,160.00	0.40%	2,961,100.00
4. Books and Supplies	4000-4999	438,125.00	-20.11%	350,000.00	-7.14%	325,000.00
5. Services and Other Operating Expenditures	5000-5999	992,050.00	2.00%	1,011,895.00	1.00%	1,022,014.00
6. Capital Outlay	6000-6999	65,000.00	0.00%	65,000.00	0.00%	65,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,018,892.00	0.11%	1,020,000.00	0.00%	1,020,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(86,788.00)	-5.16%	(82,313.00)	3.31%	(85,037.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	186,259.00	-40.94%	110,000.00	0.00%	110,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,964,676.00	-1.71%	12,742,766.00	-0.29%	12,705,241.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,508,012.00)		48,145.54		(448,731.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,590,715.85		1,082,703.85		1,130,849.39
2. Ending Fund Balance (Sum lines C and D1)		1,082,703.85		1,130,849.39		682,118.39
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	1,082,703.85		1,130,849.39		682,118.39
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,082,703.85		1,130,849.39		682,118.39
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,082,703.85		1,130,849.39		682,118.39
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,082,703.85		1,130,849.39		682,118.39

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Assuming a reduction in FTE due to expenditure of one-time funds. Also assuming retirees being replaced with newer teachers.

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	217,218.00	2.00%	221,562.00	2.00%	225,995.00
2. Federal Revenues	8100-8299	501,389.00	-42.44%	288,617.00	1.80%	293,825.00
3. Other State Revenues	8300-8599	1,132,482.00	-28.79%	806,435.00	-0.09%	805,685.00
4. Other Local Revenues	8600-8799	581,467.00	-20.82%	460,400.00	13.84%	524,126.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	2,237,349.00	-42.14%	1,294,591.46	76.68%	2,287,224.00
6. Total (Sum lines A1 thru A5c)		4,669,905.00	-34.23%	3,071,605.46	34.68%	4,136,855.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,094,952.00		978,551.00
b. Step & Column Adjustment						25,761.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(116,401.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,094,952.00	-10.63%	978,551.00	2.63%	1,004,312.00
2. Classified Salaries						
a. Base Salaries				589,214.00		596,914.00
b. Step & Column Adjustment				7,700.00		
c. Cost-of-Living Adjustment						
d. Other Adjustments						(5,629.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	589,214.00	1.31%	596,914.00	-0.94%	591,285.00
3. Employee Benefits	3000-3999	1,196,847.00	-6.54%	1,118,580.00	1.03%	1,130,085.00
4. Books and Supplies	4000-4999	561,940.00	-46.61%	300,000.00	-16.67%	250,000.00
5. Services and Other Operating Expenditures	5000-5999	906,021.00	-39.30%	550,000.00	-36.36%	350,000.00
6. Capital Outlay	6000-6999	72,500.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	760,000.00	-1.32%	750,000.00	0.00%	750,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	64,393.00	-5.00%	61,173.00	0.00%	61,173.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,245,867.00	-16.98%	4,355,218.00	-5.01%	4,136,855.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(575,962.00)		(1,283,612.54)		0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,859,574.54		1,283,612.54		0.00
2. Ending Fund Balance (Sum lines C and D1)		1,283,612.54		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,283,612.54				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,283,612.54		0.00		0.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Reduce salaries based on reduction of one time funds.

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	13,493,605.00	3.20%	13,925,737.00	3.31%	14,386,780.00
2. Federal Revenues	8100-8299	501,389.00	-42.44%	288,617.00	1.80%	293,825.00
3. Other State Revenues	8300-8599	1,245,409.00	-26.71%	912,809.00	-0.28%	910,267.00
4. Other Local Revenues	8600-8799	886,166.00	-17.02%	735,354.00	9.13%	802,493.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		16,126,569.00	-1.64%	15,862,517.00	3.35%	16,393,365.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,689,493.00		5,533,392.00
b. Step & Column Adjustment				0.00		42,730.00
c. Cost-of-Living Adjustment				127,310.00		0.00
d. Other Adjustments				(283,411.00)		(82,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,689,493.00	-2.74%	5,533,392.00	-0.71%	5,494,122.00
2. Classified Salaries						
a. Base Salaries				3,321,031.00		3,361,097.00
b. Step & Column Adjustment				7,700.00		33,171.00
c. Cost-of-Living Adjustment				73,442.00		0.00
d. Other Adjustments				(41,076.00)		(5,629.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,321,031.00	1.21%	3,361,097.00	0.82%	3,388,639.00
3. Employee Benefits	3000-3999	4,221,627.00	-3.65%	4,067,740.00	0.58%	4,091,185.00
4. Books and Supplies	4000-4999	1,000,065.00	-35.00%	650,000.00	-11.54%	575,000.00
5. Services and Other Operating Expenditures	5000-5999	1,898,071.00	-17.71%	1,561,895.00	-12.16%	1,372,014.00
6. Capital Outlay	6000-6999	137,500.00	-52.73%	65,000.00	0.00%	65,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,778,892.00	-0.50%	1,770,000.00	0.00%	1,770,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(22,395.00)	-5.60%	(21,140.00)	12.89%	(23,864.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	186,259.00	-40.94%	110,000.00	0.00%	110,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		18,210,543.00	-6.11%	17,097,984.00	-1.50%	16,842,096.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,083,974.00)		(1,235,467.00)		(448,731.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,450,290.39		2,366,316.39		1,130,849.39
2. Ending Fund Balance (Sum lines C and D1)		2,366,316.39		1,130,849.39		682,118.39
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,283,612.54		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,082,703.85		1,130,849.39		682,118.39
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,366,316.39		1,130,849.39		682,118.39
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,082,703.85		1,130,849.39		682,118.39
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,082,703.85		1,130,849.39		682,118.39
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.95%		6.61%		4.05%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		458.16		462.76		452.64
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		18,210,543.00		17,097,984.00		16,842,096.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		18,210,543.00		17,097,984.00		16,842,096.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4.00%		4.00%		4.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		728,421.72		683,919.36		673,683.84
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		728,421.72		683,919.36		673,683.84
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

MYP Backup
2023-24 Budget Development

Revenue Projections Unrestricted		**2023-24**	**2024-25**	**2025-26**		**Notes**
8010-8099						
LCFF/Revenue Limit	State Revenues	623,045.00	623,045.00	623,045.00		
	Education Protection Act	103,227.00	90,260.00	90,260.00		LCFF Calculator
	Property Taxes	12,550,110.00	12,990,870.00	13,447,480.00		2023-24 assume a 3.50% increase. For 2024-25 and 2025-26, assume a 3.5% increase.
	Total	**13,276,382.00**	**13,704,175.00**	**14,160,785.00**		
8100-8299						
Federal Revenues		**0.00**	**0.00**	**0.00**		
8300-8599						
State Revenues	Mandated Cost Block Grant	24,504.00	24,167.00	24,327.00		Current numbers based on SSCAL Dartboard. 2023-24 - $37.81/K-8 (336), $72.84/9-12 (162) 2024-25 - $39.30/K-8 (299), $75.71/9-12 (164) 2025-26 - $40.59/K-8 (293). $78.20/9-12 (159)
	Lottery (1100)	88,423.00	82,207.00	80,255.00		$170 per projected P-Annual ADA (per SSCAL)
	Total	**112,927.00**	**106,374.00**	**104,582.00**		
8600-8799						
Other Local	Leases and Rentals	65,050.00	68,305.00	71,718.00		CapSLO $3,174 per month + facilities rentals +Allied Arts
	Interest	50,000.00	30,000.00	30,000.00		
	Donations	20,000.00	20,000.00	20,000.00		We usually receive between $25,000 and $45,000 in donations each year.
	Diablo	61,649.00	61,649.00	61,649.00		
	Other Local	70,000.00	70,000.00	70,000.00		CCSD Well/Grant/Transportation.
	Other Local Transportation	38,000.00	25,000.00	25,000.00		
	Total	**304,699.00**	**274,954.00**	**278,367.00**		
	Contributions	-2,237,349.00	-1,294,591.46	-2,287,224.00		
8900-8929						
Transfers In		0.00	0.00	0.00		
Total Revenue		**11,456,659.00**	**12,790,911.54**	**12,256,510.00**		

Revenue Projections Restricted		2023-24	2024-25	2025-26		Notes
8010-8099						
LCFF/Revenue Limit	**State Revenues**	**217,218.00**	**221,562.36**	**225,995.00**		Special Ed (OB 8097), based on SLOCOE's projections for 2023-24. 2024-25 and 2025-26 based on a 2% increase.
8100-8299						
Federal Revenues	Special Ed (3310)	108,184.00	110,347.68	112,555.00		Based on SLOCOE's projections for 2023-24. 2024-25 and 2025-26 based on a 2% increase.
	Special Ed Preschool (3315)	4,723.00	5,000.00	5,500.00		
	Title I (3010)	125,000.00	127,500.00	130,000.00		Increase by 2% for each year
	Title II (4035)	19,875.00	19,875.00	19,875.00		Flat funding
	Title III (4203)	25,520.00	25,894.00	25,894.00		Flat funding
	ESSER III (3213) 1 time	65,631.00	0.00	0.00		
	ESSER II (3214) 1 time	152,456.00	0.00	0.00		
	Total	**501,389.00**	**288,616.68**	**293,824.00**		
8300-8599						
State Revenues	Expanded Learning (ELOP 2600)	300,000.00	150,000.00	150,000.00		
	Lottery (6300)	34,850.00	31,435.00	30,685.00		$65 per ADA
	ASES (6010)	135,000.00	135,000.00	135,000.00		
	CTE Grant (6387)	166,500.00	100,000.00	100,000.00		
	Sped Early Int Preschool (6547)	18,227.00	50,000.00	50,000.00		
	Ag Incentive Grant (7010)	20,000.00	15,000.00	15,000.00		
	STRS On Behalf (7690)	457,905.00	475,000.00	475,000.00		
	Total	**1,132,482.00**	**806,435.00**	**805,685.00**		
8600-8799						
Other Local	Special Ed (6500 Ob 8699)	39,406.00	40,590.00	42,620.00		Contracting with Cayucos/Psychologist
	SIPE (9055)	9,244.00	10,000.00	10,000.00		
	Special Ed (6500 Ob 8792)	328,245.00	334,809.90	341,506.10		Based on SLOCOE's projections for 2019-20. 2020-21 and 2021-22 are based on a 2% increase.
	K-12 SWF (9392)	104,572.00	45,000.00	100,000.00		Round 4 in 2023-24
	Student Run Enterprises (9871)	100,000.00	30,000.00	30,000.00		
	Total	**581,467.00**	**460,399.90**	**524,126.10**		
	Contributions	2,237,349.00	1,294,591.46	2,287,224.00		
Total Revenue		**4,669,905.00**	**3,071,605.40**	**4,136,854.10**		

Expenditure Projections Unrestricted		2023-24	2024-25	2025-26		Notes
1000-1999	Certificated Salaries	4,594,541.00	4,554,841.00	4,489,810.00		2023-24 includes a 6.5% increase. 2024-25 includes a 3% increase. Step and column has been included for all years. Retirements taken into consideration for 2024-25. Assume 3 retirees replaced by new teachers.
2000-2999	Classified Salaries	2,731,817.00	2,764,183.00	2,797,354.00		2023-24 includes a 9% increase. 2024-25 includes a 3% increase. Step and column have been included for all years.
3000-3999	Benefits	3,024,780.00	2,949,160.00	2,961,100.00		STRS - 19.1% - 2023-24 - 2025-26. PERS - 26.68% for 2023-24, 27.7% for 2024-25 and 28.4% - 2025-26. From SSC's Dartboard May Revise.
4000-4999	Books and Supplies	438,125.00	350,000.00	325,000.00		Decreased discretionary expeditures for the sites and adjusted line items per the needs of the district. 2023-24 included a book adoption of $115,000.
5000-5999	Services and Other Operating Expenditures	992,050.00	1,011,895.00	1,022,014.00		Decreased one-time money. Increased utilities and adjusted line items per the needs of the district.
6000-6999	Capital Outlay	65,000.00	65,000.00	65,000.00		
7100-7299, 7400-7499	Other Outgo	1,018,892.00	1,020,000.00	1,020,000.00		SLCUSD/Cayucos agreement - estimated/SpEd
7300-7399	Transfer of Indirect Costs	-86,788.00	-82,313.00	-85,037.00		Reduced Indirect Cost rate due to decrease in rate
7600-7629	Transfers Out	186,259.00	110,000.00	110,000.00		Food Service encroachement unknown as we go to universal meals, higher reimbursement rates and higher food costs.
Total Ependitures		**12,964,676.00**	**12,742,766.00**	**12,705,241.00**		

Expenditure Projections Restricted		2023-24	2024-25	2025-26		Notes
1000-1999	Certificated Salaries	1,094,952.00	978,551.00	1,004,312.00		2023-24 includes a 6.5% increase. 2024-25 includes a 3% increase. Step and column has been included for all years. Retirements taken into consideration for 2024-25. A decrease in temporary teachers, 2.5 FTE paid with one-time funding.
2000-2999	Classified Salaries	589,214.00	596,914.00	591,285.00		2023-24 includes a 9% increase. 2024-25 includes a 3% increase. Step and column have been included for all years. Adjustments made for one-time funding that will end in 2023-24.
3000-3999	Benefits	1,196,847.00	1,118,580.00	1,130,085.00		STRS - 19.1% - 2023-24 - 2025-26. PERS - 26.68% for 2023-24, 27.7% for 2024-25 and 28.4% - 2025-26. From SSC's Dartboard May Revise.
4000-4999	Books and Supplies	561,940.00	300,000.00	250,000.00		Decreased discretionary expeditures for the sites and adjusted line items per the needs of the district.
5000-5999	Expenditures	906,021.00	550,000.00	350,000.00		items per the needs of the district.
6000-6999	Capital Outlay	72,500.00	0.00	0.00		
7100-7299, 7400-7499	Other Outgo	760,000.00	750,000.00	750,000.00		Special Ed payments to SLCUSD/SLOCOE
7300-7399	Transfer of Indirect Costs	64,393.00	61,173.00	61,173.00		Reduce by 5% due to decrease in indirect cost rate.
7600-7629	Other Uses	0.00	0.00	0.00		
Total Expenditures		**5,245,867.00**	**4,355,218.00**	**4,136,855.00**		

Current LEA:	40-75465-0000000 Coast Unified	
Selected SELPA:	AJ	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AJ	San Luis Obispo County	

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	1,820.00	0.00	0.00	(23,436.00)				
Other Sources/Uses Detail					0.00	104,853.00		
Fund Reconciliation							45,386.92	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(1,820.00)	23,436.00	0.00				
Other Sources/Uses Detail					104,853.00	0.00		
Fund Reconciliation							0.00	45,386.92
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,820.00	(1,820.00)	23,436.00	(23,436.00)	104,853.00	104,853.00	45,386.92	45,386.92

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	1,000.00	0.00	0.00	(22,395.00)				
Other Sources/Uses Detail					0.00	186,259.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(1,000.00)	22,395.00	0.00				
Other Sources/Uses Detail					186,259.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,000.00	(1,000.00)	22,395.00	(22,395.00)	186,259.00	186,259.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	458.16
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		551		
Charter School				
Total ADA	**0**	**551**	**0.0%**	**Met**
Second Prior Year (2021-22)				
District Regular		458		
Charter School				
Total ADA	**0**	**458**	**0.0%**	**Met**
First Prior Year (2022-23)				
District Regular		445		
Charter School		0		
Total ADA	**0**	**445**	**0.0%**	**Met**
Budget Year (2023-24)				
District Regular	458			
Charter School	0			
Total ADA	**458**			

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): 458.2

District's Enrollment Standard Percentage Level: **2.0%**

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular		536		
Charter School				
Total Enrollment	**0**	**536**	**0.0%**	**Met**
Second Prior Year (2021-22)				
District Regular		496		
Charter School				
Total Enrollment	**0**	**496**	**0.0%**	**Met**
First Prior Year (2022-23)				
District Regular				
Charter School				
Total Enrollment	**0**	**0**	**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	551	536	
Charter School		0	
Total ADA/Enrollment	**551**	**536**	**102.8%**
Second Prior Year (2021-22)			
District Regular	458	496	
Charter School	0		
Total ADA/Enrollment	**458**	**496**	**92.3%**
First Prior Year (2022-23)			
District Regular	445		
Charter School			
Total ADA/Enrollment	**445**	**0**	**0.0%**
		Historical Average Ratio:	65.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**65.5%**

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	458			
Charter School	0			
Total ADA/Enrollment	**458**	**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 COLA[1] 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)	445.27	458.16		
b.	Prior Year ADA (Funded)		445.27	458.16	0.00
c.	Difference (Step 1a minus Step 1b)		12.89	(458.16)	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		2.89%	(100.00%)	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)			2.89%	(100.00%)	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)	12,127,106.00	12,550,115.00		
Percent Change from Previous Year		**3.49%**	**(100.00%)**	**0.00%**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**2.49% to 4.49%**	**-101.00% to -99.00%**	**-1.00% to 1.00%**

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)	12,855,061.00	13,276,387.00	13,704,175.00	14,160,785.00
District's Projected Change in LCFF Revenue:		3.28%	3.22%	3.33%
Basic Aid Standard		**2.49% to 4.49%**	**-101.00% to -99.00%**	**-1.00% to 1.00%**
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)

It appears that we are meeting the Basic Aid Standards based on the ranges given.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	7,690,337.91	9,969,096.83	77.1%
Second Prior Year (2021-22)	8,307,136.22	10,977,575.92	75.7%
First Prior Year (2022-23)	8,838,071.12	11,374,668.12	77.7%
		Historical Average Ratio:	76.8%

	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):	**72.8% to 80.8%**	**72.8% to 80.8%**	**72.8% to 80.8%**

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) Salaries and Benefits (Form MYP, Lines B1-B3)	Total Expenditures (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2023-24)	10,351,138.00	12,778,417.00	81.0%	Not Met
1st Subsequent Year (2024-25)	10,268,184.00	12,632,766.00	81.3%	Not Met
2nd Subsequent Year (2025-26)	10,248,264.00	12,595,241.00	81.4%	Not Met

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

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

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

Explanation:
(required if NOT met)

Salary increases exceeding 6% for the budget year and 3% for the first subsequent year was given, increasing the percentage of salaries and benefits to total expenditures.

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.89%	(100.00%)	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-7.11% to 12.89%**	**-110.00% to -90.00%**	**-10.00% to 10.00%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.11% to 7.89%	-105.00% to -95.00%	-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)	1,437,123.65		
Budget Year (2023-24)	501,389.00	(65.11%)	Yes
1st Subsequent Year (2024-25)	288,617.00	(42.44%)	Yes
2nd Subsequent Year (2025-26)	293,825.00	1.80%	No

Explanation: (required if Yes) One-time funding is being expended in the budget year (carryover) and no one-time funding has been added to subsequent years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	2,576,901.00		
Budget Year (2023-24)	1,245,409.00	(51.67%)	Yes
1st Subsequent Year (2024-25)	912,809.00	(26.71%)	Yes
2nd Subsequent Year (2025-26)	910,267.00	(.28%)	No

Explanation: (required if Yes) One-time funding is being expended in the budget year (carryover) and no one-time funding has been added to subsequent years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	824,275.40		
Budget Year (2023-24)	886,166.00	7.51%	No
1st Subsequent Year (2024-25)	735,354.00	(17.02%)	Yes
2nd Subsequent Year (2025-26)	802,493.00	9.13%	Yes

Explanation: (required if Yes) We are expending some K-12 SWF funding in 2023-24 that was originally budgeted for 2024-25. Funding is then increase for the third subsequent year.

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

First Prior Year (2022-23)	851,770.65		
Budget Year (2023-24)	1,000,065.00	17.41%	Yes
1st Subsequent Year (2024-25)	650,000.00	(35.00%)	Yes
2nd Subsequent Year (2025-26)	575,000.00	(11.54%)	Yes

Explanation: (required if Yes)
Expenditures are decreasing as one-time funds are expended.

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

First Prior Year (2022-23)	2,112,907.00		
Budget Year (2023-24)	1,898,071.00	(10.17%)	Yes
1st Subsequent Year (2024-25)	1,561,895.00	(17.71%)	Yes
2nd Subsequent Year (2025-26)	1,372,014.00	(12.16%)	Yes

Explanation: (required if Yes)
Expenditures are decreasing as one-time funds are expended.

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

DATA ENTRY: All data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2022-23)	4,838,300.05		
Budget Year (2023-24)	2,632,964.00	(45.58%)	Not Met
1st Subsequent Year (2024-25)	1,936,780.00	(26.44%)	Not Met
2nd Subsequent Year (2025-26)	2,006,585.00	3.60%	Met

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

First Prior Year (2022-23)	2,964,677.65		
Budget Year (2023-24)	2,898,136.00	(2.24%)	Met
1st Subsequent Year (2024-25)	2,211,895.00	(23.68%)	Not Met
2nd Subsequent Year (2025-26)	1,947,014.00	(11.98%)	Not Met

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met)
One-time funding is being expended in the budget year (carryover) and no one-time funding has been added to subsequent years.

Explanation: Other State Revenue (linked from 6B if NOT met)
One-time funding is being expended in the budget year (carryover) and no one-time funding has been added to subsequent years.

Explanation: Other Local Revenue (linked from 6B if NOT met)
We are expending some K-12 SWF funding in 2023-24 that was originally budgeted for 2024-25. Funding is then increase for the third subsequent year.

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)	Expenditures are decreasing as one-time funds are expended.
Explanation: Services and Other Exps (linked from 6B if NOT met)	Expenditures are decreasing as one-time funds are expended.

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 exlude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

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

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

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) — 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	17,534,551.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	17,534,551.00	526,036.53	652,491.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

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 reserves[1] as a percentage of total expenditures and other financing uses[2] 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)	3,221,983.51	2,824,824.57	2,580,715.85
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(.50)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	3,221,983.01	2,824,824.57	2,580,715.85
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	13,987,909.95	15,741,089.03	16,939,378.52
	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)	13,987,909.95	15,741,089.03	16,939,378.52
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	23.0%	17.9%	15.2%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**7.7%**	**6.0%**	**5.1%**

[1]Available 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.

[2]A 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)	653,998.53	10,122,149.09	N/A	Met
Second Prior Year (2021-22)	(397,158.94)	11,046,331.43	3.6%	Met
First Prior Year (2022-23)	(244,108.72)	11,479,521.12	2.1%	Met
Budget Year (2023-24) (Information only)	(1,508,012.00)	12,964,676.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4):	458
District's Fund Balance Standard Percentage Level:	**1.3%**

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) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2020-21)	2,252,420.36	2,577,984.98	N/A	Met
Second Prior Year (2021-22)	2,835,230.96	3,231,983.51	N/A	Met
First Prior Year (2022-23)	2,461,454.66	2,834,824.57	N/A	Met
Budget Year (2023-24) (Information only)	2,590,715.85			

[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 reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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.)	458	463	453
District's Reserve Standard Percentage Level:	**4%**	**4%**	**4%**

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

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	18,210,543.00	17,097,984.00	16,842,096.00
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)	18,210,543.00	17,097,984.00	16,842,096.00
4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	728,421.72	683,919.36	673,683.84
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)**	**728,421.72**	**683,919.36**	**673,683.84**

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)	1,082,703.85		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	1,130,849.39	682,118.39
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)	1,082,703.85	1,130,849.39	682,118.39
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.95%	6.61%	4.05%
	District's Reserve Standard (Section 10B, Line 7):	**728,421.72**	**683,919.36**	**673,683.84**
	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)	(1,925,671.00)			
Budget Year (2023-24)	(2,237,349.00)	311,678.00	16.2%	Not Met
1st Subsequent Year (2024-25)	(1,294,591.46)	(942,757.54)	(42.1%)	Not Met
2nd Subsequent Year (2025-26)	(2,287,224.00)	992,632.54	76.7%	Not 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)	104,853.00			
Budget Year (2023-24)	186,259.00	81,406.00	77.6%	Not Met
1st Subsequent Year (2024-25)	110,000.00	(76,259.00)	(40.9%)	Not Met
2nd Subsequent Year (2025-26)	110,000.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation: (required if NOT met)
Contributions are estimated based on current information. As we get more accurate information, we anticipate these numbers will decrease. They will be monitored throughout the year.

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

Explanation: (required if NOT met)

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

Explanation:
(required if NOT met)

Transfers are estimated based on current information. This transfer is for our Cafeteria fund, which has been historically lower than we have anticipated. As universal meals are entering its second year, we will be able to monitor the reimbursement rate and number of meals served to get an historical average.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				0

Type of Commitment (continued)	Prior Year (2022-23) Annual Payment (P & I)	Budget Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
Leases	161,627	172,305	179,678	187,605
Certificates of Participation				
General Obligation Bonds	1,454,744	1,527,481	1,603,855	1,684,048
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	1,616,371	1,699,786	1,783,533	1,871,653
Has total annual payment increased over prior year (2022-23)?		**Yes**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

I am assuming a 5% increase in the repayment of the bond per year. The lease payments were set at the signing of the lease.

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) — No

2. For the district's OPEB:

a. Are they lifetime benefits? — No

b. Do benefits continue past age 65? — No

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

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

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

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

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

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			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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			

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:

Certificated (Non-management) Step and Column Adjustments		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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	80.63	80.63	77.63	77.63

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: May 11, 2023

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

If Yes, date of Superintendent and CBO certification: Apr 14, 2023

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: Jul 01, 2023 End Date: Jun 30, 2025

5. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases			

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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			

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:

Classified (Non-management) Step and Column Adjustments		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the budget and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	8.25	8.30	8.30	8.30

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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			

Management/Supervisor/Confidential

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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			

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 22, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review