

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

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.

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: _____

Date: _____

Adoption Date: _____

Signed: _____

Public Hearing:

Place: _____

Date: _____

Time: _____

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

Contact person for additional information on the budget reports:

Name: _____

Title: _____

Telephone: _____

E-mail: _____

Criteria and Standards Review Summary

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

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

S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X X X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/27/2023
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

Permissively self-insured through North Coast Schools Insurance Group.

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

Signed _____

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Taylin Titus

Title: Director, JPA

Telephone: 707-445-7055

E-mail: ttitus@hcoe.org

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)	524.45	524.45	588.31	539.60	539.60	558.37
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)	524.45	524.45	588.31	539.60	539.60	558.37
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.24	2.24	2.24	2.24	2.24	2.24
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.53	.53	.53	.53	.53	.53
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)	2.77	2.77	2.77	2.77	2.77	2.77
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	527.22	527.22	591.08	542.37	542.37	561.14
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

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).
Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	539.60	
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	614	614		
Charter School				
Total ADA	614	614	N/A	Met
Second Prior Year (2021-22)				
District Regular	614	614		
Charter School				
Total ADA	614	614	N/A	Met
First Prior Year (2022-23)				
District Regular	529	588		
Charter School		0		
Total ADA	529	588	N/A	Met
Budget Year (2023-24)				
District Regular	558			
Charter School	0			
Total ADA	558			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CBEDS Actual		
Third Prior Year (2020-21)				
District Regular	630	582		
Charter School				
Total Enrollment	630	582	7.6%	Not Met
Second Prior Year (2021-22)				
District Regular	587	558		
Charter School				
Total Enrollment	587	558	4.9%	Not Met
First Prior Year (2022-23)				
District Regular	530	560		
Charter School				
Total Enrollment	530	560	N/A	Met
Budget Year (2023-24)				
District Regular	568			
Charter School				
Total Enrollment	568			

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 NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Budget Estimate based on prior year actual, CBEDS actual reflects losses and fluctuations due to covid. True for both years.

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	614	582	
Charter School		0	
Total ADA/Enrollment	614	582	105.5%
Second Prior Year (2021-22)			
District Regular	529	558	
Charter School	0		
Total ADA/Enrollment	529	558	94.8%
First Prior Year (2022-23)			
District Regular	524	560	
Charter School			
Total ADA/Enrollment	524	560	93.7%
Historical Average Ratio:			98.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.5%

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	540	568		
Charter School	0			
Total ADA/Enrollment	540	568	95.0%	Met
1st Subsequent Year (2024-25)				
District Regular	540	568		
Charter School				
Total ADA/Enrollment	540	568	95.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	540	568		
Charter School				
Total ADA/Enrollment	540	568	95.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	591.08	561.14	542.37	542.37
b. Prior Year ADA (Funded)		591.08	561.14	542.37
c. Difference (Step 1a minus Step 1b)		(29.94)	(18.77)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(5.07%)	(3.34%)	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		6,472,292.00	6,661,014.00	6,692,107.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		532,022.40	262,443.95	220,170.32
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		3.15%	.60%	3.29%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.15% to 4.15%	-0.40% to 1.60%	2.29% to 4.29%

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)	1,134,729.00	1,134,729.00	1,134,729.00	1,134,729.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	6,472,292.00	6,661,014.00	6,692,107.00	6,904,146.00
District's Projected Change in LCFF Revenue:		2.92%	.47%	3.17%
LCFF Revenue Standard		2.15% to 4.15%	-0.40% to 1.60%	2.29% to 4.29%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2020-21)	4,168,059.51	4,621,451.22
Second Prior Year (2021-22)	4,705,621.49	5,954,121.97	79.0%
First Prior Year (2022-23)	4,430,800.00	5,215,846.00	84.9%
	Historical Average Ratio:		84.7%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	80.7% to 88.7%	80.7% to 88.7%	80.7% to 88.7%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2023-24)	4,867,492.00	5,668,761.00	85.9%
1st Subsequent Year (2024-25)	5,739,746.00	6,575,660.00	87.3%	Met
2nd Subsequent Year (2025-26)	5,789,970.00	6,623,383.00	87.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.15%	.60%	3.29%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.85% to 13.15%	-9.40% to 10.60%	-6.71% to 13.29%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.85% to 8.15%	-4.40% to 5.60%	-1.71% to 8.29%

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 MYR, Line A2)			
First Prior Year (2022-23)	1,575,738.00		
Budget Year (2023-24)	1,442,462.00	(8.46%)	Yes
1st Subsequent Year (2024-25)	353,719.00	(75.48%)	Yes
2nd Subsequent Year (2025-26)	353,719.00	0.00%	No

Explanation:
(required if Yes)

Budget reflects supplemental covid funding in budget year, in first subsequent year majority of covid funds are required to be spent up.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYR, Line A3)			
First Prior Year (2022-23)	1,889,087.00		
Budget Year (2023-24)	1,097,432.00	(41.91%)	Yes
1st Subsequent Year (2024-25)	1,032,253.00	(5.94%)	Yes
2nd Subsequent Year (2025-26)	931,079.00	(9.80%)	Yes

Explanation:
(required if Yes)

State revenue variance in budget year due to various one-time funds expiring as well as a few one-time funds expiring in budget year two. Variance in budget year 3 due to two-year grant ending as well.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYR, Line A4)			
First Prior Year (2022-23)	449,916.00		
Budget Year (2023-24)	484,980.00	7.79%	No
1st Subsequent Year (2024-25)	484,980.00	0.00%	No
2nd Subsequent Year (2025-26)	484,980.00	0.00%	No

Explanation:
(required if Yes)

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

First Prior Year (2022-23)	233,668.00		
Budget Year (2023-24)	216,956.00	(7.15%)	Yes
1st Subsequent Year (2024-25)	216,686.00	(.12%)	No
2nd Subsequent Year (2025-26)	220,345.00	1.69%	No

Explanation:
(required if Yes)

Reduced materials spending due to reduced covid funds available.

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

First Prior Year (2022-23)	1,050,319.00		
Budget Year (2023-24)	624,692.00	(40.52%)	Yes
1st Subsequent Year (2024-25)	606,889.00	(2.85%)	No
2nd Subsequent Year (2025-26)	695,692.00	14.63%	Yes

Explanation:
(required if Yes)

One time building expenses in prior year, subsequent year 2 budget was increased due to anticipated rising expenses.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2022-23)	3,914,741.00		
Budget Year (2023-24)	3,024,874.00	(22.73%)	Not Met
1st Subsequent Year (2024-25)	1,870,952.00	(38.15%)	Not Met
2nd Subsequent Year (2025-26)	1,769,778.00	(5.41%)	Met

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

First Prior Year (2022-23)	1,283,987.00		
Budget Year (2023-24)	841,648.00	(34.45%)	Not Met
1st Subsequent Year (2024-25)	823,575.00	(2.15%)	Met
2nd Subsequent Year (2025-26)	916,037.00	11.23%	Met

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

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

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

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

Budget reflects supplemental covid funding in budget year, in first subsequent year majority of covid funds are required to be spent up.

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

State revenue variance in budget year due to various one-time funds expiring as well as a few one-time funds expiring in budget year two. Variance in budget year 3 due to two-year grant ending as well.

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

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

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

Reduced materials spending due to reduced covid funds available.

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

One time building expenses in prior year, subsequent year 2 budget was increased due to anticipated rising expenses.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

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

 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

7,350,142.00

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

3% Required	Budgeted Contribution ¹	
Minimum Contribution	to the Ongoing and Major	
(Line 2c times 3%)	Maintenance Account	Status

c. Net Budgeted Expenditures and Other Financing Uses

7,350,142.00	220,504.26	0.00	Not Met
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¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,353,326.45	3,111,737.71	4,661,096.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	4,353,326.45	3,111,737.71	4,661,096.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	6,661,838.34	8,667,371.21	8,939,744.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	6,661,838.34	8,667,371.21	8,939,744.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	65.3%	35.9%	52.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	21.8%	12.0%	17.4%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	836,915.55	4,685,265.09	N/A	Met
Second Prior Year (2021-22)	(360,582.74)	5,954,121.97	6.1%	Met
First Prior Year (2022-23)	466,124.00	5,715,846.00	N/A	Met
Budget Year (2023-24) (Information only)	547,855.00	5,668,761.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. **CRITERION: Fund Balance**

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F 1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2020-21)	2,160,989.32	3,191,120.82	N/A	Met
Second Prior Year (2021-22)	3,575,265.82	4,028,036.37	N/A	Met
First Prior Year (2022-23)	3,260,386.00	3,667,455.00	N/A	Met
Budget Year (2023-24) (Information only)	4,133,579.00			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$80,000 (greater of)	0 to 300
4% or \$80,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	540	540	540
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	8,734,069.00	8,640,865.00	8,740,687.00
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)	8,734,069.00	8,640,865.00	8,740,687.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	349,362.76	345,634.60	349,627.48
6. Reserve Standard - by Amount			

(S80,000 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)	349,362.76	345,634.60	349,627.48

10C. Calculating the District's Budgeted Reserve Amount

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,390,550.00	2,863,236.00	2,449,699.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	1,837,520.00	1,849,020.00	1,860,520.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	5,228,070.00	4,712,256.00	4,310,219.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	59.86%	54.53%	49.31%
District's Reserve Standard (Section 10B, Line 7):	349,362.76	345,634.60	349,627.48
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)	(568,012.00)			
Budget Year (2023-24)	(697,228.00)	129,216.00	22.7%	Not Met
1st Subsequent Year (2024-25)	(752,402.00)	55,174.00	7.9%	Met
2nd Subsequent Year (2025-26)	(766,008.00)	13,606.00	1.8%	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)	500,000.00			
Budget Year (2023-24)	0.00	(500,000.00)	(100.0%)	Not Met
1st Subsequent Year (2024-25)	14,000.00	14,000.00	New	Met
2nd Subsequent Year (2025-26)	40,000.00	26,000.00	185.7%	Not Met

1d. Impact of Capital Projects

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

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

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

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

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

Explanation: Transfer out to special reserve was removed in budget year. In the subsequent year two transfers out were increased to help support cafeteria costs.
(required if NOT met)

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

Explanation:
(required if NOT met)

1c. 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)

Budget year no transfer to Special reserves fund. 2nd Subsequent transfer out year increase in Cafeteria expenses.

1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

N/A

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

No

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

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

Actuarial

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

	Self-Insurance Fund	Governmental Fund
	0	0

4 OPEB Liabilities

a. Total OPEB liability

985,674.00

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

0.00

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

985,674.00

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

Actuarial

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

6/30/2022

5 OPEB Contributions

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

Method

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

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

d. Number of retirees receiving OPEB benefits

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	106,375.00	106,375.00	106,375.00
	54,000.00	54,000.00	54,000.00
	111,924.00	71,753.00	26,752.00
	3.00	3.00	3.00

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

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

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 57A) (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

	0.00
	0.00

4 Self-Insurance Contributions

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	34.80	36.20	36.20	35.20

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jun 26, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 26, 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")

175,945	65,980	
7.0%	2.0%	0.0%

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

--

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
578,582	646,767	628,767
66.0%	64.0%	62.0%
0.0%	2.0%	2.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
41,449	45,049	35,891
51.1%	8.7%	(20.3%)

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	31.60	34.63	34.63	34.63

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:

Jun 26, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 26, 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

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

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

75,877	26,544	0
--------	--------	---

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

7.0%	2.0%	0.0%
------	------	------

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
164,557	168,887	168,887
66.0%	64.0%	62.0%
0.0%	2.0%	2.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

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

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
10,284	7,393	15,181
(35.8%)	(28.1%)	105.3%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	4	4	4	4

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

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes	Yes
	4,388	1,425	0
	7.0%	2.0%	0.0%

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
67,068	67,068	67,068
66.0%	64.0%	62.0%
0.0%	2.0%	2.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
3,910	3,000	0
100.0%	(23.3%)	(100.0%)

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 27, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Description	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	6,472,292.00	0.00	6,472,292.00	6,661,014.00	0.00	6,661,014.00	2.9%
2) Federal Revenue		8100-8299	0.00	1,575,738.00	1,575,738.00	0.00	1,442,462.00	1,442,462.00	-8.5%
3) Other State Revenue		8300-8599	111,485.00	1,777,602.00	1,889,087.00	114,205.00	983,227.00	1,097,432.00	-41.9%
4) Other Local Revenue		8600-8799	166,205.00	283,711.00	449,916.00	138,625.00	346,355.00	484,980.00	7.8%
5) TOTAL, REVENUES			6,749,982.00	3,637,051.00	10,387,033.00	6,913,844.00	2,772,044.00	9,685,888.00	-6.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,329,902.00	780,212.00	3,110,114.00	2,520,267.00	843,241.00	3,363,508.00	8.1%
2) Classified Salaries		2000-2999	633,762.00	535,166.00	1,168,928.00	775,092.00	623,374.00	1,398,466.00	19.6%
3) Employee Benefits		3000-3999	1,467,136.00	773,527.00	2,240,663.00	1,572,133.00	869,391.00	2,441,524.00	9.0%
4) Books and Supplies		4000-4999	203,861.00	29,807.00	233,668.00	180,570.00	36,386.00	216,956.00	-7.2%
5) Services and Other Operating Expenditures		5000-5999	473,961.00	576,358.00	1,050,319.00	512,308.00	112,384.00	624,692.00	-40.5%
6) Capital Outlay		6000-6999	86,225.00	329,844.00	416,069.00	86,225.00	328,356.00	414,581.00	-0.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	29,326.00	190,657.00	219,983.00	29,326.00	245,016.00	274,342.00	24.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,327.00)	8,327.00	0.00	(7,160.00)	7,160.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,215,846.00	3,223,898.00	8,439,744.00	5,668,761.00	3,065,308.00	8,734,069.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,534,136.00	413,153.00	1,947,289.00	1,245,083.00	(293,264.00)	951,819.00	-51.1%
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	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(568,012.00)	568,012.00	0.00	(697,228.00)	697,228.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,068,012.00)	568,012.00	(500,000.00)	(697,228.00)	697,228.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			466,124.00	981,165.00	1,447,289.00	547,855.00	403,964.00	951,819.00	-34.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,667,455.00	637,042.00	4,304,497.00	4,133,579.00	1,618,207.00	5,751,786.00	33.6%
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)			3,667,455.00	637,042.00	4,304,497.00	4,133,579.00	1,618,207.00	5,751,786.00	33.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,667,455.00	637,042.00	4,304,497.00	4,133,579.00	1,618,207.00	5,751,786.00	33.6%
2) Ending Balance, June 30 (E + F1e)			4,133,579.00	1,618,207.00	5,751,786.00	4,681,434.00	2,022,171.00	6,703,605.00	16.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,618,207.00	1,618,207.00	0.00	2,022,171.00	2,022,171.00	25.0%
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	1,296,003.00	0.00	1,296,003.00	1,288,384.00	0.00	1,288,384.00	-0.6%
Supplemental/Concentration	0000	9780	132,716.00		132,716.00			0.00	
After School Program	0000	9780	3,247.00		3,247.00			0.00	
Donations	0000	9780	60,693.00		60,693.00			0.00	
Garden Club	0000	9780	1,682.00		1,682.00			0.00	
Instructional Materials	0000	9780	17,528.00		17,528.00			0.00	
Deferred Maintenance	0000	9780	954,707.00		954,707.00			0.00	
State Lottery	1100	9780	125,430.00		125,430.00			0.00	
Supplemental/Concentration	0000	9780			0.00	835.00		835.00	
Donations	0000	9780			0.00	55,416.00		55,416.00	
Garden Club	0000	9780			0.00	1,682.00		1,682.00	
Instructional Materials	0000	9780			0.00	17,528.00		17,528.00	
Deferred Maintenance	0000	9780			0.00	1,094,042.00		1,094,042.00	
State Lottery	1100	9780			0.00	118,881.00		118,881.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,835,076.00	0.00	2,835,076.00	3,390,550.00	0.00	3,390,550.00	19.6%
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	5,206,812.01	1,466,139.52	6,672,951.53				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	10,078.00	10,078.00				
c) in Revolving Cash Account		9130	2,500.00	0.00	2,500.00				
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	1,751.17	18,097.00	19,848.17				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			5,211,063.18	1,494,314.52	6,705,377.70				
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	181,785.97	0.00	181,785.97				
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			181,785.97	0.00	181,785.97				
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)			5,029,277.21	1,494,314.52	6,523,591.73				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,677,987.00	0.00	3,677,987.00		3,821,264.00	0.00	3,821,264.00
									3.9%

Description	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Protection Account State Aid - Current Year	1,659,576.00	0.00	1,659,576.00	1,705,021.00	0.00	1,705,021.00	2.7%
State Aid - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions							
Homeowners' Exemptions	10,094.00	0.00	10,094.00	10,094.00	0.00	10,094.00	0.0%
Timber Yield Tax	10,829.00	0.00	10,829.00	10,829.00	0.00	10,829.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes							
Secured Roll Taxes	992,952.00	0.00	992,952.00	992,952.00	0.00	992,952.00	0.0%
Unsecured Roll Taxes	44,293.00	0.00	44,293.00	44,293.00	0.00	44,293.00	0.0%
Prior Years' Taxes	502.00	0.00	502.00	502.00	0.00	502.00	0.0%
Supplemental Taxes	31,471.00	0.00	31,471.00	31,471.00	0.00	31,471.00	0.0%
Education Revenue Augmentation Fund (ERAF)	44,588.00	0.00	44,588.00	44,588.00	0.00	44,588.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)							
Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources	6,472,292.00	0.00	6,472,292.00	6,661,014.00	0.00	6,661,014.00	2.9%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES	6,472,292.00	0.00	6,472,292.00	6,661,014.00	0.00	6,661,014.00	2.9%
FEDERAL REVENUE							
Maintenance and Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	0.00	92,317.00	92,317.00	0.00	103,596.00	103,596.00	12.2%
Special Education Discretionary Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	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)	
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		200,616.00	200,616.00		200,616.00	200,616.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		24,788.00	24,788.00		16,023.00	16,023.00	-35.4%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		55,134.00	55,134.00		51,570.00	51,570.00	-6.5%
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	1,202,883.00	1,202,883.00	0.00	1,070,657.00	1,070,657.00	-11.0%
TOTAL, FEDERAL REVENUE			0.00	1,575,738.00	1,575,738.00	0.00	1,442,462.00	1,442,462.00	-8.5%
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	0.0%
Mandated Costs Reimbursements		8550	18,493.00	0.00	18,493.00	18,493.00	0.00	18,493.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	92,650.00	36,515.00	129,165.00	95,370.00	37,587.00	132,957.00	2.9%
Tax Relief Subventions									
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions									
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									

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)	
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	342.00	1,741,087.00	1,741,429.00	342.00	945,640.00	945,982.00	-45.7%
TOTAL, OTHER STATE REVENUE			111,485.00	1,777,602.00	1,889,087.00	114,205.00	983,227.00	1,097,432.00	-41.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	23,567.00	0.00	23,567.00	0.00	0.00	0.00	-100.0%
Interest		8660	30,808.00	0.00	30,808.00	30,000.00	0.00	30,000.00	-2.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									

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)	
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	1,150.00	0.00	1,150.00	1,150.00	0.00	1,150.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	110,680.00	(2,009.00)	108,671.00	107,475.00	0.00	107,475.00	-1.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.0%
From County Offices	6500	8792	285,720.00	0.00	285,720.00	346,355.00	0.00	346,355.00	21.2%
From JPAs	6500	8793	0.00	0.00	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	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	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			6,749,982.00	3,637,051.00	10,387,033.00	6,913,844.00	2,772,044.00	9,685,888.00	-6.8%
TOTAL REVENUES									
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,906,840.00	768,022.00	2,674,862.00	2,090,240.00	750,833.00	2,841,073.00	6.2%
Certificated Pupil Support Salaries		1200	112,162.00	12,190.00	124,352.00	135,827.00	82,958.00	218,785.00	75.9%
Certificated Supervisors' and Administrators' Salaries		1300	310,900.00	0.00	310,900.00	294,200.00	9,450.00	303,650.00	-2.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,329,902.00	780,212.00	3,110,114.00	2,520,267.00	843,241.00	3,363,508.00	8.1%

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)	
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	11,715.00	507,369.00	519,084.00	79,672.00	602,422.00	682,094.00	31.4%
Classified Support Salaries		2200	322,447.00	0.00	322,447.00	334,175.00	0.00	334,175.00	3.6%
Classified Supervisors' and Administrators' Salaries		2300	73,882.00	0.00	73,882.00	71,263.00	0.00	71,263.00	-3.5%
Clerical, Technical and Office Salaries		2400	71,488.00	0.00	71,488.00	75,119.00	0.00	75,119.00	5.1%
Other Classified Salaries		2900	154,230.00	27,797.00	182,027.00	214,863.00	20,952.00	235,815.00	29.5%
TOTAL, CLASSIFIED SALARIES			633,762.00	535,166.00	1,168,928.00	775,092.00	623,374.00	1,398,466.00	19.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	444,355.00	462,320.00	906,675.00	493,870.00	468,918.00	962,788.00	6.2%
PERS		3201-3202	160,121.00	98,957.00	259,078.00	186,049.00	152,638.00	338,687.00	30.7%
OASDI/Medicare/Alternative		3301-3302	80,611.00	53,045.00	133,656.00	86,991.00	60,552.00	147,543.00	10.4%
Health and Welfare Benefits		3401-3402	620,455.00	117,738.00	738,193.00	663,259.00	146,948.00	810,207.00	9.8%
Unemployment Insurance		3501-3502	14,215.00	7,092.00	21,307.00	1,561.00	720.00	2,281.00	-89.3%
Workers' Compensation		3601-3602	75,379.00	34,375.00	109,754.00	86,403.00	39,615.00	126,018.00	14.8%
OPEB, Allocated		3701-3702	72,000.00	0.00	72,000.00	54,000.00	0.00	54,000.00	-25.0%
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			1,467,136.00	773,527.00	2,240,663.00	1,572,133.00	869,391.00	2,441,524.00	9.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	7,000.00	2,500.00	9,500.00	7,000.00	2,500.00	9,500.00	0.0%
Books and Other Reference Materials		4200	577.00	0.00	577.00	577.00	0.00	577.00	0.0%
Materials and Supplies		4300	142,477.00	11,552.00	154,029.00	143,837.00	16,031.00	159,868.00	3.8%
Noncapitalized Equipment		4400	53,807.00	15,755.00	69,562.00	29,156.00	17,855.00	47,011.00	-32.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			203,861.00	29,807.00	233,668.00	180,570.00	36,386.00	216,956.00	-7.2%
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	8,244.00	21,613.00	29,857.00	8,245.00	21,310.00	29,555.00	-1.0%
Dues and Memberships		5300	12,000.00	0.00	12,000.00	13,100.00	0.00	13,100.00	9.2%
Insurance		5400 - 5450	70,955.00	0.00	70,955.00	70,955.00	0.00	70,955.00	0.0%
Operations and Housekeeping Services		5500	130,269.00	0.00	130,269.00	146,988.00	0.00	146,988.00	12.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60,714.00	0.00	60,714.00	61,497.00	0.00	61,497.00	1.3%
Transfers of Direct Costs		5710	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)	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	180,659.00	554,745.00	735,404.00	196,239.00	91,074.00	287,313.00	-60.9%
Communications		5900	11,120.00	0.00	11,120.00	15,284.00	0.00	15,284.00	37.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			473,981.00	576,358.00	1,050,319.00	512,308.00	112,384.00	624,692.00	-40.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	86,225.00	320,092.00	406,317.00	86,225.00	253,425.00	339,650.00	-16.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	9,752.00	9,752.00	0.00	74,931.00	74,931.00	668.4%
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			86,225.00	329,844.00	416,069.00	86,225.00	328,356.00	414,581.00	-0.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools									
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	17,400.00	190,657.00	208,057.00	17,400.00	245,016.00	262,415.00	26.1%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs									
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	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		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
ROC/IP Transfers of Apportionments									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	11,926.00	0.00	11,926.00	11,926.00	0.00	11,926.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			29,326.00	190,657.00	219,983.00	29,326.00	245,016.00	274,342.00	24.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(8,327.00)	8,327.00	0.00	(7,160.00)	7,160.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,327.00)	8,327.00	0.00	(7,160.00)	7,160.00	0.00	0.0%
TOTAL, EXPENDITURES			5,215,846.00	3,223,898.00	8,439,744.00	5,688,761.00	3,065,308.00	8,734,069.00	3.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Proceeds from 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									
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	(568,012.00)	568,012.00	0.00	(697,228.00)	697,228.00	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			(568,012.00)	568,012.00	0.00	(697,228.00)	697,228.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,068,012.00)	568,012.00	(500,000.00)	(697,228.00)	697,228.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	6,472,292.00	0.00	6,472,292.00	6,661,014.00	0.00	6,661,014.00	2.9%
2) Federal Revenue		8100-8299	0.00	1,575,738.00	1,575,738.00	0.00	1,442,462.00	1,442,462.00	-8.5%
3) Other State Revenue		8300-8599	111,485.00	1,777,602.00	1,889,087.00	114,205.00	983,227.00	1,097,432.00	-41.9%
4) Other Local Revenue		8600-8799	166,205.00	283,711.00	449,916.00	138,625.00	346,355.00	484,980.00	7.8%
5) TOTAL, REVENUES			6,749,982.00	3,637,051.00	10,387,033.00	6,913,844.00	2,772,044.00	9,685,888.00	-6.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,131,597.00	2,607,964.00	5,739,561.00	3,411,294.00	2,355,455.00	5,766,749.00	0.5%
2) Instruction - Related Services	2000-2999		746,313.00	67,438.00	813,751.00	847,400.00	87,417.00	934,817.00	14.9%
3) Pupil Services	3000-3999		125,572.00	23,875.00	149,447.00	134,571.00	11,290.00	245,861.00	64.5%
4) Ancillary Services	4000-4999		3,607.00	0.00	3,607.00	3,480.00	0.00	3,480.00	-3.5%
5) Community Services	5000-5999		73,719.00	0.00	73,719.00	85,204.00	0.00	85,204.00	15.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		411,697.00	13,872.00	425,569.00	429,615.00	12,705.00	442,320.00	3.9%
8) Plant Services	8000-8999		694,015.00	320,092.00	1,014,107.00	727,871.00	253,425.00	981,296.00	-3.2%
9) Other Outgo	9000-9999	Except 7600-7699	29,326.00	190,657.00	219,983.00	29,326.00	245,016.00	274,342.00	24.7%
10) TOTAL, EXPENDITURES			5,215,846.00	3,223,898.00	8,439,744.00	5,668,761.00	3,065,308.00	8,734,069.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,534,136.00	413,153.00	1,947,289.00	1,245,083.00	(293,264.00)	951,819.00	-51.1%
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	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(568,012.00)	568,012.00	0.00	(697,228.00)	697,228.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,068,012.00)	568,012.00	(500,000.00)	(697,228.00)	697,228.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			466,124.00	981,165.00	1,447,289.00	547,855.00	403,964.00	951,819.00	-34.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance			3,667,455.00	637,042.00	4,304,497.00	4,133,579.00	1,618,207.00	5,751,786.00	33.6%
a) As of July 1 - Unaudited		9791							

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)			3,667,455.00	637,042.00	4,304,497.00	4,133,579.00	1,618,207.00	5,751,786.00	33.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,667,455.00	637,042.00	4,304,497.00	4,133,579.00	1,618,207.00	5,751,786.00	33.6%
2) Ending Balance, June 30 (E + F1e)			4,133,579.00	1,618,207.00	5,751,786.00	4,681,434.00	2,022,171.00	6,703,605.00	16.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,618,207.00	1,618,207.00	0.00	2,022,171.00	2,022,171.00	25.0%
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	1,296,003.00	0.00	1,296,003.00	1,288,384.00	0.00	1,288,384.00	-0.6%
Supplemental/Concentration	0000	9780	132,716.00		132,716.00			0.00	
After School Program	0000	9780	3,247.00		3,247.00			0.00	
Donations	0000	9780	60,693.00		60,693.00			0.00	
Garden Club	0000	9780	1,682.00		1,682.00			0.00	
Instructional Materials	0000	9780	17,528.00		17,528.00			0.00	
Deferred Maintenance	0000	9780	954,707.00		954,707.00			0.00	
State Lottery	1100	9780	125,430.00		125,430.00			0.00	
Supplemental/Concentration	0000	9780			0.00	835.00		835.00	
Donations	0000	9780			0.00	55,416.00		55,416.00	
Garden Club	0000	9780			0.00	1,682.00		1,682.00	
Instructional Materials	0000	9780			0.00	17,528.00		17,528.00	
Deferred Maintenance	0000	9780			0.00	1,094,042.00		1,094,042.00	
State Lottery	1100	9780			0.00	118,881.00		118,881.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,835,076.00	0.00	2,835,076.00	3,390,550.00	0.00	3,390,550.00	19.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
 General Fund
 Exhibit: Restricted Balance Detail

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 Form 01
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Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	531,331.00	939,079.00
6266	Educator Effectiveness, FY 2021-22	172,332.00	152,777.00
6300	Lottery: Instructional Materials	167,345.00	202,432.00
6547	Special Education Early Intervention Preschool Grant	151,154.00	151,154.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	176,267.00	176,267.00
7388	SB 117 COVID-19 LEA Response Funds	10,493.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	8,823.00	0.00
7435	Learning Recovery Emergency Block Grant	382,193.00	382,193.00
8210	Student Activity Funds	10,078.00	10,078.00
9010	Other Restricted Local	8,191.00	8,191.00
Total, Restricted Balance		1,618,207.00	2,022,171.00

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	336,316.00	261,316.00	-22.3%
3) Other State Revenue		8300-8599	43,237.00	30,000.00	-30.6%
4) Other Local Revenue		8600-8799	1,017.00	1,000.00	-1.7%
5) TOTAL, REVENUES			380,570.00	292,316.00	-23.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	78,976.00	83,089.00	5.2%
3) Employee Benefits		3000-3999	48,671.00	59,489.00	22.2%
4) Books and Supplies		4000-4999	211,765.00	177,000.00	-16.4%
5) Services and Other Operating Expenditures		5000-5999	6,148.00	6,607.00	7.5%
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			345,560.00	326,185.00	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,010.00	(33,869.00)	-196.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,010.00	(33,869.00)	-196.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	86,999.00	122,009.00	40.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,999.00	122,009.00	40.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,999.00	122,009.00	40.2%
2) Ending Balance, June 30 (E + F1e)			122,009.00	88,140.00	-27.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	2,500.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	119,509.00	88,140.00	-26.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	61,199.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	2,500.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			63,699.28		
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	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)			63,699.28		
FEDERAL REVENUE					
Child Nutrition Programs		8220	336,316.00	261,316.00	-22.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			336,316.00	261,316.00	-22.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	43,237.00	30,000.00	-30.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			43,237.00	30,000.00	-30.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	880.00	880.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	137.00	100.00	-27.0%
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	0.00	20.00	New
TOTAL, OTHER LOCAL REVENUE			1,017.00	1,000.00	-1.7%
TOTAL, REVENUES			380,570.00	292,316.00	-23.2%
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	64,425.00	67,389.00	4.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,551.00	15,700.00	7.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			78,976.00	83,089.00	5.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	18,822.00	22,434.00	19.2%
OASDI/Medicare/Alternative		3301-3302	5,855.00	6,077.00	3.8%
Health and Welfare Benefits		3401-3402	21,635.00	28,740.00	32.8%
Unemployment Insurance		3501-3502	403.00	39.00	-90.3%
Workers' Compensation		3601-3602	1,956.00	2,199.00	12.4%

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			48,671.00	59,469.00	22.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,882.00	10,000.00	1.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	201,883.00	167,000.00	-17.3%
TOTAL, BOOKS AND SUPPLIES			211,765.00	177,000.00	-16.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	90.00	294.00	226.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,748.00	3,748.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,445.00	1,700.00	17.6%
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	865.00	865.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,148.00	6,607.00	7.5%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			345,560.00	326,185.00	-5.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	336,316.00	261,316.00	-22.3%
3) Other State Revenue		8300-8599	43,237.00	30,000.00	-30.6%
4) Other Local Revenue		8600-8799	1,017.00	1,000.00	-1.7%
5) TOTAL, REVENUES			380,570.00	292,316.00	-23.2%
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		333,591.00	313,723.00	-6.0%
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		11,969.00	12,462.00	4.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			345,560.00	326,185.00	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			35,010.00	(33,869.00)	-196.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,010.00	(33,869.00)	-196.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	86,999.00	122,009.00	40.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,999.00	122,009.00	40.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,999.00	122,009.00	40.2%
2) Ending Balance, June 30 (E + F1e)			122,009.00	88,140.00	-27.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	2,500.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	119,509.00	88,140.00	-26.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	119,509.00	88,140.00
Total, Restricted Balance		119,509.00	88,140.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	10,832.00	11,500.00	6.2%
5) TOTAL, REVENUES			10,832.00	11,500.00	6.2%
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)			10,832.00	11,500.00	6.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
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			500,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			510,832.00	11,500.00	-97.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,315,188.00	1,826,020.00	38.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,315,188.00	1,826,020.00	38.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,315,188.00	1,826,020.00	38.8%
2) Ending Balance, June 30 (E + F1e)			1,826,020.00	1,837,520.00	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	1,826,020.00	1,837,520.00	0.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,312,298.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,312,298.45		
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)			1,312,298.45		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,832.00	11,500.00	6.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,832.00	11,500.00	6.2%
TOTAL, REVENUES			10,832.00	11,500.00	6.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	500,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	0.00	-100.0%
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)			500,000.00	0.00	-100.0%

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	10,832.00	11,500.00	6.2%
5) TOTAL, REVENUES			10,832.00	11,500.00	6.2%
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)			10,832.00	11,500.00	6.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
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			500,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			510,832.00	11,500.00	-97.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,315,188.00	1,826,020.00	38.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,315,188.00	1,826,020.00	38.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,315,188.00	1,826,020.00	38.8%
2) Ending Balance, June 30 (E + F1e)			1,826,020.00	1,837,520.00	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	1,826,020.00	1,837,520.00	0.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23	2023-24
		Estimated Actuals	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) LCFE 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	25,692.00	0.00	-100.0%
5) TOTAL, REVENUES			25,692.00	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	2,938,632.00	0.00	-100.0%
6) Capital Outlay		6000-6999	140,037.00	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			3,078,669.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,052,977.00)	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)			(3,052,977.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,052,977.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,052,977.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,052,977.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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					
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	413,336.04		
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					
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			413,336.04		
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)			413,336.04		
FEDERAL REVENUE					
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					
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	25,692.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,692.00	0.00	-100.0%
TOTAL, REVENUES			25,692.00	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%

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					
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	2,938,632.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,938,632.00	0.00	-100.0%
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	140,037.00	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			140,037.00	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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	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			3,078,669.00	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 Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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	25,692.00	0.00	-100.0%
5) TOTAL, REVENUES			25,692.00	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		3,078,669.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,078,669.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(3,052,977.00)	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)			(3,052,977.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,052,977.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,052,977.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,052,977.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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					
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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,537.00	1,537.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,537.00	1,537.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,537.00	1,537.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,537.00	1,537.00	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	1,537.00	1,537.00	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	1,558.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,558.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,558.50		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,537.00	1,537.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,537.00	1,537.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,537.00	1,537.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,537.00	1,537.00	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	1,537.00	1,537.00	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	2023-24
			Estimated Actuals	Budget
	7710	State School Facilities Projects	1,537.00	1,537.00
Total, Restricted Balance			1,537.00	1,537.00

District: Cutten Elementary
 CDS #: 62745

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

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

A. Combined Assigned and Unassigned/ Unappropriated Fund Balances:			
Form	Fund Form	Object	2023-24 Budget
01	General Fund:		
	Assigned	9780	\$1,288,384
	Reserve for Economic Uncertainties	9789	\$3,390,550
	Unassigned/Unappropriated	9790	\$0
17	Special Reserve Fund:		
	Reserve for Economic Uncertainties	9789	\$1,837,520
	Unassigned/Unappropriated	9790	\$0
	Total Assigned/Unassigned Ending Fund Balances		
B. District's Standard Reserve:			
Form	Criteria and Standards Review	Criterion	2023-24 Budget
	District Standard Reserve Level	10B-4	4%
	District Minimum Reserve for Economic Uncertainties	10B-7	\$349,363
C. Assigned and Unassigned Ending Fund Balances in Excess of Minimum Reserve Standard			
Fund		Object	2023-24 Budget
01	Assigned	9780	\$1,288,384
	01/17 Reserve for Economic Uncertainties	9789-90	\$5,228,070
Total Assigned/Unassigned Ending Fund Balances			\$6,516,454
D. Balance Required to Substantiate Need (C minus B)			\$6,167,091

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

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
E. Assigned Ending Fund Balances			
Fund 01	Description	Amount	Description of Need
	Supplemental Concentration	\$835	Reserved for summer trainings
	Donations	\$55,416	PTA, and parent donations for classroom expenses/fieldtrips
	Garden Club	\$1,682	Donations for garden out at Ridgewood
	Instructional Materials	\$17,528	Saving for future textbook related materials
	Deferred Maintenance	\$1,094,042	Funds reserved for major expenses in future
	State Lottery	\$118,881	Savings for future textbook needs as well
F. Designated for Economic Uncertainties		Amount	Description of Need
Fund 01 and 17	Total available reserve balance over the Reserve Standard	\$4,878,707	Conservative budget in order to have enough revenue for future ADA decline to cover increased expenses, salary increases, and benefit costs as well.
G. Total Substantiated Balance (Sum of E & F)		Amount	
	Total assigned and designated for economic uncertainties above the Reserve standard	\$6,167,091	Balance should equal D above

**CUTTEN ELEMENTARY SCHOOL DISTRICT
ALL FUNDS
BUDGET ADOPTION WORKING BUDGET
FISCAL YEAR 2023-24**

6/22/2023

	General Fund/TRANS		SPECIAL REVENUE FUNDS		OTHER FUND TYPES			Total All Funds
	Unrestricted	Restricted	Cafeteria Fund	Special Reserves	Building Fund	County School Facilities	Capital Outlay	
A. REVENUES								
Local Control Funding Formula	\$ 6,661,014	\$	\$	\$	\$	\$	\$	\$
Federal Sources	114,205	1,442,462	261,316					1,703,778
Other State Sources	138,625	983,227	30,000					1,127,432
Other Local Sources		346,355	1,000	11,500				497,480
Total Revenue	6,913,844	2,772,044	292,316	11,500				9,989,704
B. EXPENDITURES								
Certified Salaries	2,520,267	843,241						3,363,508
Classified Salaries	775,092	623,374	83,089					1,481,555
Employee Benefits	1,572,133	869,391	59,489					2,501,013
Supplies	180,570	36,386	177,000					393,956
Services & Other Operating	512,308	112,384	624,692	6,607				631,299
Capital Outlay	86,225	328,356						414,581
Other Outgo	29,326	245,016						274,342
Support Costs	(7,160)	7,160						
Total Expenditures	5,668,761	3,065,308	326,185					9,060,254
C. EXCESS REVENUES (EXPENDITURES)	1,245,083	(293,264)	(33,869)	11,500				929,450
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers In								
Interfund Transfers Out								
Other Sources	(697,228)	697,228						
Other Uses								
Contributions								
Total Other Sources (Uses)	(697,228)	697,228						
E. FUND BALANCE INCREASE (DECREASE)	547,855	403,964	(33,869)	11,500				929,450
F. ADJUSTED BEGINNING BALANCE	4,133,579	1,618,207	122,009	1,826,020		1,537		7,701,352
G. ENDING BALANCE	\$ 4,681,434	\$ 2,022,171	\$ 88,140	\$ 1,837,520	\$ 0	\$ 1,537	\$	\$ 8,630,802

District Reserve of 59.86% includes:

Total General Fund Expenditures, Transfers out and Uses	\$8,734,069	General Fund Designated for Economic Uncertainty:	\$3,390,550
Recommended Minimum Reserve Calculation at 4%:	\$349,363	Special Reserve Fund Ending Balance:	\$1,837,520
Budgeted Reserve Level:	59.86%	TOTAL:	\$5,228,070

MULTI-YEAR BUDGET PROJECTION

CUTTEN ELEMENTARY SCHOOL DISTRICT ALL FUNDS BUDGET ADOPTION MULTI-YEAR PROJECTIO FISCAL YEAR 2024-25	6/22/2023				OTHER FUND TYPES				Total All Funds													
	General Fund/TRANS Unrestricted	General Fund/TRANS Restricted	General Fund/TRANS Total	Special Revenue Funds	Building Fund	County School Facilities	Capital Outlay	Retiree Fund		Capital Facilities												
A. REVENUES																						
Local Control Funding Formula	\$ 6,692,107	\$	\$ 6,692,107	\$	\$	\$	\$	\$	\$	\$ 6,692,107												
Federal Sources		353,719	353,719	261,316						615,035												
Other State Sources	114,205	918,048	1,032,253	30,000						1,062,253												
Other Local Sources	138,625	346,355	484,980	1,000	11,500					497,480												
Total Revenue	6,944,937	1,618,122	8,563,059	292,316	11,500					8,866,875												
B. EXPENDITURES																						
Certificated Salaries	2,825,896	646,541	3,472,437							3,472,437												
Classified Salaries	1,067,709	368,222	1,435,931	86,804						1,522,735												
Employee Benefits	1,846,141	688,214	2,534,355	66,481						2,600,836												
Supplies	190,271	26,415	216,686	177,000						393,686												
Services & Other Operating	537,252	69,637	606,889	6,607						613,496												
Capital Outlay	86,225		86,225							86,225												
Other Outgo	29,326	245,016	274,342							274,342												
Support Costs	(7,160)	7,160																				
Total Expenditures	6,575,660	2,051,205	8,626,865	336,892						8,963,757												
C. EXCESS REVENUES (EXPENDITURES)																						
D. OTHER FINANCING SOURCES/USES																						
Interfund Transfers In																						
Interfund Transfers Out	(14,000)		(14,000)																			
Other Sources				14,000																		
Other Uses																						
Contributions	(752,402)	752,402																				
Total Other Sources (Uses)	(766,402)	752,402	(14,000)	14,000																		
E. FUND BALANCE INCREASE (DECREASE)	(397,125)	319,319	(77,806)	(30,576)	11,500					(96,882)												
F. ADJUSTED BEGINNING BALANCE	4,681,434	2,022,171	6,703,605	88,140	1,837,520	1,537				8,630,802												
G. ENDING BALANCE	\$ 4,284,309	\$ 2,341,490	\$ 6,625,799	\$ 57,564	\$ 1,849,020	\$ 0	\$ 1,537	\$	\$	\$ 8,533,920												
<p align="right">District Reserve of 54.53% includes:</p> <table border="0"> <tr> <td>General Fund Designated for Economic Uncertainty:</td> <td align="right">\$ 2,863,236</td> </tr> <tr> <td>Special Reserve Fund Ending Balance:</td> <td align="right">\$ 1,849,020</td> </tr> <tr> <td>TOTAL:</td> <td align="right">\$ 4,712,256</td> </tr> </table>											General Fund Designated for Economic Uncertainty:	\$ 2,863,236	Special Reserve Fund Ending Balance:	\$ 1,849,020	TOTAL:	\$ 4,712,256						
General Fund Designated for Economic Uncertainty:	\$ 2,863,236																					
Special Reserve Fund Ending Balance:	\$ 1,849,020																					
TOTAL:	\$ 4,712,256																					
<table border="0"> <tr> <td>Total General Fund Expenditures, Transfers out and Uses</td> <td align="right">\$8,640,865</td> <td>General Fund Designated for Economic Uncertainty:</td> <td align="right">\$ 2,863,236</td> </tr> <tr> <td>Recommended Minimum Reserve Calculation at 4%:</td> <td align="right">\$345,635</td> <td>Special Reserve Fund Ending Balance:</td> <td align="right">\$ 1,849,020</td> </tr> <tr> <td>Budgeted Reserve Level:</td> <td align="right">54.53%</td> <td>TOTAL:</td> <td align="right">\$ 4,712,256</td> </tr> </table>											Total General Fund Expenditures, Transfers out and Uses	\$8,640,865	General Fund Designated for Economic Uncertainty:	\$ 2,863,236	Recommended Minimum Reserve Calculation at 4%:	\$345,635	Special Reserve Fund Ending Balance:	\$ 1,849,020	Budgeted Reserve Level:	54.53%	TOTAL:	\$ 4,712,256
Total General Fund Expenditures, Transfers out and Uses	\$8,640,865	General Fund Designated for Economic Uncertainty:	\$ 2,863,236																			
Recommended Minimum Reserve Calculation at 4%:	\$345,635	Special Reserve Fund Ending Balance:	\$ 1,849,020																			
Budgeted Reserve Level:	54.53%	TOTAL:	\$ 4,712,256																			

MULTI-YEAR BUDGET PROJECTION

CUTTEN ELEMENTARY SCHOOL DISTRICT										6/22/2023
ALL FUNDS										
BUDGET ADOPTION MULTI-YEAR PROJECTIO										
FISCAL YEAR 2025-26										
	General Unrestricted	General Fund/TRANS Restricted	General Fund/TRANS Total	SPECIAL REVENUE FUNDS			OTHER FUND TYPES			Total All Funds
				Cafeteria Fund	Special Reserves	Building Fund	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities
A. REVENUES										
Local Control Funding Formula	\$ 6,904,146	\$	\$ 6,904,146							\$
Federal Sources		353,719	353,719	261,316						\$
Other State Sources	114,205	816,874	931,079	30,000						\$
Other Local Sources	138,625	346,355	484,980	1,000	11,500					\$
Total Revenue	7,156,976	1,516,948	8,673,924	292,316	11,500					\$ 8,977,740
B. EXPENDITURES										
Certificated Salaries	2,852,592	602,580	3,455,172							
Classified Salaries	1,080,364	370,748	1,451,112	87,973						
Employee Benefits	1,857,014	660,785	2,517,799	66,928						
Supplies	194,970	25,375	220,345	177,000						
Services & Other Operating	530,052	165,640	695,692	6,607						
Capital Outlay	86,225		86,225							
Other Outgo	29,326	245,016	274,342							
Support Costs	(7,160)	7,160								
Total Expenditures	6,623,383	2,077,304	8,700,687	338,508						9,039,195
C. EXCESS REVENUES (EXPENDITURES)	533,593	(560,356)	(26,763)	(46,192)	11,500					(61,455)
D. OTHER FINANCING SOURCES/USES										
Interfund Transfers In										
Interfund Transfers Out	(40,000)		(40,000)	40,000						
Other Sources										
Other Uses	(766,008)	766,008								
Contributions										
Total Other Sources (Uses)	(806,008)	766,008	(40,000)	40,000						
E. FUND BALANCE INCREASE (DECREASE)	(272,415)	205,652	(66,763)	(6,192)	11,500					(61,455)
F. ADJUSTED BEGINNING BALANCE	4,284,309	2,341,490	6,625,799	57,564	1,849,020		1,537			8,533,920
G. ENDING BALANCE	\$ 4,011,894	\$ 2,547,142	\$ 6,559,036	\$ 51,372	\$ 1,860,520	\$ 0	\$ 1,537	\$	\$	\$ 8,472,465
<p><i>District Reserve of 49.31% includes:</i></p> <p><i>General Fund Designated for Economic Uncertainty: \$ 2,449,699</i></p> <p><i>Special Reserve Fund Ending Balance: \$ 1,860,520</i></p> <p>TOTAL: \$ 4,310,219</p>										
<p><i>Total General Fund Expenditures, Transfers out and Uses \$8,740,687</i></p> <p>Recommended Minimum Reserve Calculation at 4%: \$349,627</p> <p><i>Budgeted Reserve Level: 49.31%</i></p>										

**CUTTEN ELEMENTARY SCHOOL DISTRICT
CASH FLOW WORKSHEET -- GENERAL FUND (INCLUDES RESERVE)**

2023-2024

Actuals through the month of:	0	1	2	3	4	5	6	7	8	9	10	11	12	Accruals
Before FY start	July	August	September	October	November	December	January	February	March	April	May	June		
Beginning Cash	6,293,869	6,432,116	6,269,739	6,057,288	6,643,809	6,333,818	7,163,401	6,926,137	6,738,378	6,960,964	6,682,884	6,965,277		
Local Control Funding Formula	183,899	183,899	757,274	331,019	378,990	1,238,547	335,246	343,914	770,169	343,914	810,178	983,965	-	
Federal Revenues	-	-	-	-	4,238	84,252	6,612	6,612	164,604	6,612	80,246	141,872	954,024	
State Revenues	-	-	-	33,239	2,774	233,009	8,322	8,322	-	33,239	-	720,370	66,479	
Local Revenues	19,566	21,650	35,176	45,738	59,071	35,465	54,447	29,874	45,066	32,203	43,968	63,881	10,375	
Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables	183,842	-	-	922,553	-	-	55,949	136,920	-	-	-	-	-	
1000	83,878	22,567	340,539	323,277	331,320	328,398	327,561	334,609	320,770	327,476	319,289	303,825	-	
2000	55,884	44,811	128,962	135,141	135,564	132,518	129,419	137,231	136,705	130,187	114,576	117,466	-	
3000	47,094	44,884	208,198	202,913	203,206	206,603	203,391	207,136	205,025	205,872	184,820	522,381	-	
4000	45	23,638	97,010	14,034	9,891	4,513	11,654	4,234	15,051	5,600	13,112	18,175	-	
5000	62,159	135,358	57,186	27,991	49,210	44,111	25,815	15,257	79,702	24,914	20,203	82,785	-	
6000	-	96,669	173,005	13,363	25,872	45,545	-	-	-	-	-	60,126	-	
7000	-	-	-	29,308	-	-	-	-	-	-	-	245,034	-	
TF in	-	-	-	-	-	-	-	-	-	-	-	-	-	
TF out	-	-	-	-	-	-	-	-	-	-	-	-	-	
Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Deferred Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	
TRANS Note Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	
Prepaid Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	
Cash Balance	6,432,116	6,269,739	6,057,288	6,643,809	6,333,818	7,163,401	6,926,137	6,738,378	6,960,964	6,682,884	6,965,277	7,525,574		

Total Projected Receivables (including deferred appropriations if any): 1,030,878
 Final Projected Cash Balance General/Charter Fund, TRANS, Reserve: **\$7,525,574**

2023-2024
 Education Protection Account
 Program by Resource Report

**Projected Expenditures for the period of July 1, 2023 through June 30, 2024
 For Fund 01, Resource 1400 Education Protection Account**

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
	Object:	
Beginning Balance	8999	0.00
Revenue Limit Source	8012	1,705,021.00
Revenue Limit Source-Prior Year	8019	0.00
Other Local Revenue	8600-8799	0.00
TOTAL AVAILABLE		1,705,021.00
EXPENDITURES AND OTHER FINANCING USES		
	Functions:	
Instruction	1000-1999	1,705,021.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,705,021.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

N:\BUSINESS & ADMINISTRATIVE SERVICES\FISCAL SERVICES\Administration Share\Tickler\2023-24

COLLECTIVE BARGAINING AGREEMENT PUBLIC DISCLOSURE SUMMARY

Cutten School District

Type of Bargaining Unit:

Certificated

Certificated Management

Classified

Classified Management

Confidential

The proposed agreement covers the period beginning 07/01/23

and ending 06/30/25

and will be acted upon by the Governing Board at its meeting on 06/26/23

A. Proposed Change in Compensation

Compensation	Cost Prior to Proposed Agreement	Fiscal Impact of Proposed Agreement		
		Current Year Increase/(Decrease) 23-24	Year 2 Increase/(Decrease) 24-25	Year 3 Increase/(Decrease)
1 Current year salary costs	\$ 1,168,928		1,265,218	
2 Step and column increase (Optional- if completed, do not include S & C costs in Line 1)	\$ 16,025		9,496	
3 Total Current year salary costs	\$ 1,184,953		1,274,714	
4 Salary schedule increase (decrease)		\$ 80,265 7.00%	27,969 2.00%	
5 Cost due to salary schedule restructure (i.e.,longevity, step and column over prior contract)		\$		
6 One-time compensation (i.e.,stipends, bonus, off schedule one time payments)		\$		
7 Reclassification of position(s)		\$		
8 Other compensation		\$		
9 Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 495,859	\$ 40,846 42.42%	15,893 42.42%	
10a Health & Welfare costs before agreement	\$ 234,000		234,000	
10b Changes in Health & Welfare costs due to the agreement		\$		
10c Health & Welfare costs after agreement (10a+10b)		\$ 234,000	234,000	
10d FTE's (impacted by health & welfare change)		13	13	
10e Change in discretionary costs - per FTE (line 10b divided by line 10d)		\$		
11 Total Compensation Increase (decrease) (Total Lines 2, 4 thru 9 and 10b)		137,136	53,358	
12 TOTAL COMPENSATION INCREASE AS A PERCENTAGE OVER PRIOR FISCAL YEAR		% 7.22%	2.62%	

Public Disclosure Form

Section A

4. What is the proposed negotiated percentage increase? For example, if the increase in "Current Year" was for less than a full year, what was the percentage increase given, what is the effective date of the increase, and what is the annualized percentage increase for "Year 1"?

Year 1 23/24	7%
Year 2 24/25	2%

5. Describe any changes or additions to step, column, or ranges on the salary schedules.

None

6. Describe any one- time compensation increases.

None

7. Describe any reclassifications of positions.

None

8. Describe any "other compensation". Please include comments and explanations as necessary (if more room is necessary to answer, please attach additional sheet.)

None

10. Changes in Health and Welfare costs.

a. Does the district have a maximum on the employer paid portion of health and welfare?

Yes No

If yes, please describe the maximum dollar or percentage amount of the employer paid share of the health and welfare costs and any changes due to this proposed bargaining agreement.

b. Describe all other changes in Health and Welfare costs.

None

B. Describe any proposed negotiated changes in non-compensation items (e.g., class size adjustments, staff development days, teacher prep time, etc.)

None

Public Disclosure Form

C. Will there be any specific impacts (positive or negative) to operations related to the settlement? Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians).

None

D. What contingency language is included in the proposed agreement (i.e., reopeners, etc.)?

None

E. What is the impact of the agreement on deficit spending in the current or future year(s)?
"Deficit Spending" is defined to exist when a district's expenditures exceed its revenues in a given year.

None

F. Are there any other provisions to be disclosed?

None

G. What are the source(s) of funding for the proposed agreement?

1. Current Year

<u> x </u> General Fund Revenues	<u> </u> Reduction in Expenditures
<u> </u> Special Reserve	<u> </u> Other (please explain)

Explanation:

2. If this is a single year agreement, how will the ongoing cost, if any, of the proposed agreement be funded in future years? (i.e. COLA, staffing reductions, other sources of revenue)

3. If this is a multi-year agreement, what is the source of funding for these obligations in future years? Assumptions should include specifics, i.e., COLA, enrollment patterns. (Remember to include compounding effects in meeting obligations)

Cola

COLLECTIVE BARGAINING AGREEMENT PUBLIC DISCLOSURE SUMMARY

Cutten School District

Type of Bargaining Unit:

Certificated

Classified

Confidential

Certificated Management

Classified Management

The proposed agreement covers the period beginning 07/01/2023

and ending 06/30/2025

and will be acted upon by the Governing Board at its meeting on 06/26/2023

A. Proposed Change in Compensation

Compensation	Cost Prior to Proposed Agreement	Fiscal Impact of Proposed Agreement		
		Current Year Increase/(Decrease) 23-24	Year 2 Increase/(Decrease) 24-25	Year 3 Increase/(Decrease)
1 Current year salary costs	\$ 3,110,114		3,313,497	
2 Step and column increase (Optional- if completed, do not include S & C costs in Line 1)	\$ 27,438		42,949	
3 Total Current year salary costs	\$ 3,137,552		3,356,446	
4 Salary schedule increase (decrease)		\$ 175,945 7.00%	65,980 2.00%	
5 Cost due to salary schedule restructure (i.e., longevity, step and column over prior contract)		\$		
6 One-time compensation (i.e., stipends, bonus, off schedule one time payments)		\$		
7 Reclassification of position(s)		\$		
8 Other compensation		\$		
9 Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 880,784	\$ 57,598 28.32%	30,849 28.32%	
10a Health & Welfare costs before agreement	\$ 702,000		702,000	
10b Changes in Health & Welfare costs due to the agreement		\$		
10c Health & Welfare costs after agreement (10a+10b)		\$ 702,000	702,000	
10d FTE's (impacted by health & welfare change)		39	39	
10e Change in discretionary costs - per FTE (line 10b divided by line 10d)		\$		
11 Total Compensation Increase (decrease) (Total Lines 2, 4 thru 9 and 10b)		260,981	139,778	
12 TOTAL COMPENSATION INCREASE AS A PERCENTAGE OVER PRIOR FISCAL YEAR		% 5.56%	2.82%	

Public Disclosure Form

Section A

4. What is the proposed negotiated percentage increase? For example, if the increase in "Current Year" was for less than a full year, what was the percentage increase given, what is the effective date of the increase, and what is the annualized percentage increase for "Year 1"?

Year 1-23/24	7%
Year 2- 24/25	2%

5. Describe any changes or additions to step, column, or ranges on the salary schedules.

None

6. Describe any one- time compensation increases.

None

7. Describe any reclassifications of positions.

None

8. Describe any "other compensation". Please include comments and explanations as necessary (if more room is necessary to answer, please attach additional sheet.)

None

10. Changes in Health and Welfare costs.

- a. Does the district have a maximum on the employer paid portion of health and welfare?

_____ Yes X No

If yes, please describe the maximum dollar or percentage amount of the employer paid share of the health and welfare costs and any changes due to this proposed bargaining agreement.

- b. Describe all other changes in Health and Welfare costs.

None

- B. Describe any proposed negotiated changes in non-compensation items** (e.g., class size adjustments, staff development days, teacher prep time, etc.)

None

Public Disclosure Form

C. Will there be any specific impacts (positive or negative) to operations related to the settlement? Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians).

No Changes

D. What contingency language is included in the proposed agreement (i.e., reopeners, etc.)?

None

E. What is the impact of the agreement on deficit spending in the current or future year(s)?
"Deficit Spending" is defined to exist when a district's expenditures exceed its revenues in a given year.

No impact

F. Are there any other provisions to be disclosed?

None

G. What are the source(s) of funding for the proposed agreement?

1. Current Year

<input checked="" type="checkbox"/> General Fund Revenues	<input type="checkbox"/> Reduction in Expenditures
<input type="checkbox"/> Special Reserve	<input type="checkbox"/> Other (please explain)

Explanation:

2. If this is a single year agreement, how will the ongoing cost, if any, of the proposed agreement be funded in future years? (i.e. COLA, staffing reductions, other sources of revenue)

3. If this is a multi-year agreement, what is the source of funding for these obligations in future years? Assumptions should include specifics, i.e., COLA, enrollment patterns. (Remember to include compounding effects in meeting obligations)

Cola

PUBLIC DISCLOSURE FORM

H. Impact of Proposed Agreement on Current Year Operating Budget

1. The cost of the proposed agreement is included in the current working budget dated 07/01/23
 a. Copies of the budget transfers are attached (unless proposal was included in the adopted budget); or,
 b. Section H3 below has been completed.

2. Budget has not been updated for the proposal.
 a. Proposed budget transfers are attached; or,
 b. Section H3 below has been completed.

H3. RECAP OF PROPOSED BUDGET ADJUSTMENTS				
	Column 1	Column 2	Column 3	Column 4
Bargaining Unit(s):	Latest Board-Approved Budget Before Settlement Date: _____	Unrestricted Budget Adjustment Increase (Decrease)	Restricted Budget Adjustment Increase (Decrease)	Total Proposed Budget (Columns 1+2+3)
A. REVENUES				
1. Revenue Limit Sources (8010-8099)				
2. Remaining Revenues (8100-8799)				
B. TOTAL REVENUES				
C. EXPENDITURES				
1. Certificated Salaries (1000-1999)				
2. Classified Salaries (2000-2999)				
3. Employee Benefits (3000-3999)				
4. Books and Supplies (4000-4999)				
5. Services, Other Operating Expense (5000-5999)				
6. Capital Outlay (6000-6599)				
7. Other Outgo (7100-7299) (7400-7499)				
8. Direct Support/Indirect Costs (7300-7399)				
9. Other Adjustments				
D. TOTAL EXPENDITURES (C1:C9)				
E. OPERATING SURPLUS (DEFICIT) (B-D)				
F. TRANSFERS IN & OTHER SOURCES (8910-8979)				
G. TRANSFER OUT & OTHER USES (7610-7699)				
H. CONTRIBUTIONS (8980-8998)				
I. INCREASE (DECREASE) IN FUND BALANCE (E+F+G+H)				
J. BEGINNING BALANCE				
K. CURRENT YEAR ENDING BALANCE (J+I)				

IMPACT OF PROPOSED AGREEMENT ON DISTRICT RESERVES

I. VERIFICATION OF ACCEPTABLE MINIMUM RESERVE LEVEL

1. STATE-RECOMMENDED MINIMUM RESERVE LEVEL (after implementation of all proposed agreements)			
		23-24	24-25
a.	Total expenditures, Transfers Out, and uses per current working budget plus total cost increases for all bargaining agreements	8,990,279	8,720,114
b.	Recommended minimum reserve percentage from table below	4.00%	4.00%
c.	Recommended minimum reserve amount for this district (I1a times I1b) for districts with less than 1001 ADA, this is the greater of calculation or \$50,000	359,611	348,805

J. IMPACT OF PROPOSED AGREEMENT TO THE BUDGET

1. GENERAL FUND (Fund 01) Unrestricted/Undesignated Only (Resource 0000)			
a.	Board approved budgeted ending balance	3,379,376	3,379,376
b.	Changes to budgeted ending balance for all bargaining agreements		
c.	Estimated budgeted ending balance (line J1a plus J1b)	3,379,376	3,379,376
2. SPECIAL RESERVE FUND (Fund 17)			
a.	Board approved budgeted ending balance	1,837,520	1,837,520
b.	Changes to budgeted ending balance for all bargaining agreements		
c.	Estimated budgeted ending balance (line J2a plus J2b)	1,837,520	1,837,520
3.	TOTAL DISTRICT RESERVES FOR THE YEAR OF AGREEMENT (Line J1c and J2c) (must be greater than I1c)	5,216,896	5,216,896

TABLE OF STATE RECOMMENDED MINIMUM RESERVE PERCENTAGES			
Percentage Level For Districts with ADA ranging from:			
5% or \$50,000 (Greater of)	0	to	300
4% or \$50,000 (Greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	Over

**Cutten Arts, Music, and
Instructional Materials Discretionary Block Grant Plan
Fiscal Year 2022–23; 2023-2024**

Pursuant to Section 134(a) of AB 181 as amended by Section 56 of AB 185, **\$352, 534** funds are available to:

1. Obtain standards-aligned professional development and instructional materials, which includes but is not limited to, books for school libraries and classrooms, in the following subject areas: **\$240,000**
 1. Visual and performing arts
 2. World languages
 3. Mathematics
 4. Science, including environmental literacy
 5. English language arts, including early literacy
 6. Ethnic studies
 7. Financial literacy, including the content specified in *Education Code* Section 51284.5
 8. Media Literacy
 9. Computer Science
 10. History-social science
2. Obtain instructional materials and professional development aligned to best practices for improving school climate, including training on deescalation and restorative justice strategies, asset-based pedagogies, antibias, transformative social-emotional learning, media literacy, digital literacy, physical education, and learning through play. **\$50,000**
3. Develop diverse book collections and obtain culturally relevant texts, including leveled texts, in both English and pupils' home languages, to support pupils' independent reading. It is the intent of the Legislature that these book collections and culturally relevant texts be used to provide support for pupils through the establishment of site-based school and classroom libraries that are culturally relevant to pupils' home and community experiences and be available in English, pupils' home language, or a combination of more than one language. **\$10,000**
4. Operational costs, including but not limited, to retirement and health care cost increases.
5. In relation to the COVID-19 pandemic, acquire personal protective equipment, masks, cleaning supplies, COVID-19 tests, ventilation upgrades, and other similar expenditures, if they are necessary to keep pupils and staff safe from COVID-19 and schools open for in-person instruction. **\$52, 534**

CERTIFICATION OF THE GOVERNING BOARD'S APPROVAL OF THE COLLECTIVE BARGAINING AGREEMENT

The disclosure document must be signed by the District Superintendent or designee at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.


DISTRICT SUPERINTENDENT or DESIGNEE SIGNATURE

6-23-2023
DATE

CONTACT PERSON

PHONE

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on

_____, took action to approve the proposed Agreement with the
Date

Bargaining Unit

The Board has adopted the budget revisions which are necessary to meet the cost of this agreement.

PRESIDENT (OR CLERK), GOVERNING BOARD
Signature

DATE

CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF COLLECTIVE BARGAINING AGREEMENT

The disclosure document must be signed by the District Superintendent and Chief Business Officer at the time of public disclosure.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Officer of

Cutter School District

Name of District

, hereby certify that the District can meet the costs

incurred under the Collective Bargaining Agreement between the District and the

HBTA

Bargaining Unit

during the term of the agreement from

7/1/2023

to

6/30/2025

The budget revisions necessary to meet the costs of the agreement are as follows:

N/A (No budget revisions necessary.)

DISTRICT SUPERINTENDENT SIGNATURE

DATE



CHIEF BUSINESS OFFICER SIGNATURE

6/12/23

DATE

AUTHORIZATION FOR FISCAL YEAR: 2023-24

CS-1

DATE: June 26, 2023 SCHOOL DISTRICT Cutten

WARRANT DISTRIBUTION AUTHORIZATION

Please complete and return to Humboldt County Office of Education's Business Office.

Please check appropriate box(es).

PAYROLL

Will pick up when ready

Names of persons authorized to pick up payroll warrants:

Vanessa Carillo-Salas;

Becky MacQuarrie

Please list an after hours emergency number: _____

Mail all payroll to: *Individual's Name* _____
(Postage cost to be reimbursed to HCOE)

Other (specify) _____

COMMERCIAL WARRANTS

Will pick up when ready

Please list emergency number: _____

Courier

Mail all APY warrants to: *Individual's Name* _____
(Postage cost to be reimbursed to HCOE)

Mail all VOL DED warrants to: *Individual's Name* _____
(Postage cost to be reimbursed to HCOE)

Other (specify) _____

DISTRICT AUTHORIZATION

Superintendent or Trustee _____

Return to HCOE Business Office

AUTHORIZATION FOR FISCAL YEAR: 2023-24.

CS-7

DATE: _____, 20____ SCHOOL DISTRICT Cutten

CERTIFICATION

This is to certify that the Board of Trustees of the above stated School District passed the following motion at its June 26, 2023 meeting authorizing the following to sign commercial warrants and payroll payment orders as agent of the Board.

“It was moved by _____

and seconded by _____

that _____

Be authorized to sign commercial warrants and payroll payment orders as agent of the Board of trustees of the _____ School District.

Ayes (Members’ Names): _____

Noes (Members’ Names): _____

Motion Carried.”

Authorized Signatures:

Board of Trustees Signatures:

(signed) Clerk, Board of Trustees

05/17/BUS/forms/CS-7

Return to HCOE Business Office

RESOLUTION #1 ~~2022-07~~

RESOLUTION FOR TRANSFER FROM SPECIAL RESERVE

2022-2023

WHEREAS, Education Code 42841 allows for the establishment of a Special Reserve Fund.

WHEREAS, The Cutten School District has a need for the expenditure of such monies to cover costs that have occurred in the areas of salary, employee benefits, books, supplies and equipment replacement, contracted services and other operating expenses, sites, buildings, media, new equipment and other outgo such as tuitions and transfers between funds.

OPTION 1:

NOW THEREFORE, BE IT RESOLVED, that _____ dollars be transferred from the Special Reserve Fund to the General Fund to be utilized for the above-stated purposes.

OPTION 2:

NOW THEREFORE, BE IT RESOLVED, that the district authorizes the Humboldt County Office of Education to transfer those amounts from the Special Reserve Fund up to the amount necessary to create a positive unrestricted ending fund balance in the General Fund.

ADOPTED this 26 day of June, 2023, by ___ Ayes ___ Noes

Chairperson, Board of Trustees

District Superintendent

RESOLUTION #2 2022-08

RESOLUTION FOR APPROPRIATION TO SPECIAL RESERVE

2022-2023

WHEREAS, Effective June 30, 1980, the Cutten School
Board of Trustees established a Special Reserve Fund in
accordance with Education Code section 42841; and

WHEREAS, The governing board may, by resolution, periodically specify
additional purposes of the Special Reserve Fund or withdraw any
purpose of the fund previously designated; and

WHEREAS, The school district has a need of such fund to cover costs that
may occur in the areas of: salary, employee benefits, books, supplies,
equipment replacement, contracted services and other operating
expenses, sites, buildings, media, new equipment and other outgo such
as tuitions and transfers between funds.

NOW THEREFORE, BE IT RESOLVED, that the unrestricted net General
Fund ending balance of the school district shall automatically be
transferred to the Special Reserve Fund on June 30, 2023. This fund is
to be utilized for the above-stated purposes.

This resolution is passed by ___ Ayes ___ Noes.

ADOPTED this 26 day of June, 2023.

Chairperson, Board of Trustees

District Superintendent



STUDIO W
ARCHITECTS

PROPOSAL EVALUATION TRANSMITTAL

Date: 06/12/23

Sent via: Fax U.S. Mail UPS E-mail Hand

To: Becky MacQuarrie **Project #:** 19006, Phase 1

Firm/Agency: Cutten School District **Project Name:** Ridgewood School Modernization

Address: 4182 Walnut Drive **DSA App No.** 01-118464

City, State, Zip: Eureka, CA 95503 **CC:**

From: Brie Gargano

Phone: 916.254.5603

Attachments:

Date	Proposal No.	Description
05/19/23	PCO_023	RFI 38: Re-route utility fiber and install additional conduit pathway

BCA takes no exception to this proposal **Please revise and resubmit this proposal per comments below.**

Becky,
 Studio W and our Consultants have reviewed **PCO_023** and finds the cost to be within industry standard. This cost will increase the contract sum. Upon District acceptance of this cost, a change order will be prepared in the amount of **\$5,637.91**

Signed: *Brie Gargano*
 Client Leader, Senior Associate

Accepted by the Cutten School District

 District's Authorized Agent

STUDIO W REASON CODE

Agency Requirement Design Error Discovery Item Field Condition Plans Inaccurate Owner Requested Value Add Omission Value Engineering



Change Order #3
May 5, 2023

Adams Commercial General Contracting
Attn: Ana
217 E Street
Eureka, CA 95501
Tel: 443-6000
email: ana@acgcinc.com

**Change Order to Install Additional Conduit Pathway for AT&T Fiber Optic Cable
for Ridgewood School Multipurpose Building Modernization
at 2060 Ridgewood Drive, Eureka, CA 95503**

1ea New 2" Conduit Pathway for New AT&T Fiber Optic Cable

1ea New ¾" CDX Plywood Fire Rated Back Board for New AT&T Fiber Optic Cable Hand Off

* Note: Power and grounding bar must be installed at new back board by ACGC's electrical contractor.

Materials:	\$ 570.77
Sales Tax:	52.80
PW Labor:	<u>894.00</u>
Total Cost:	\$1,517.57

The labor for this bid is billed out at the prevailing wage rate per California State Labor Code Section 1771.

At Stewart Telecommunications we use only the finest products available and have a backup network of experienced technical support. If you have any questions please feel free to contact Stewart Telecommunications at (707) 442-1123.

ATT to PL
NEW Fiber
and
innerduct
approx.
900'





Customer to join new
2" EMT to new pull
box via att spec emt
sweep

Estimate

M . M . Electric
Ca Lic 850822
P. O. Box 6133
Eureka , Ca95502

Name/Address
ACGC Inc. 217 E Street Eureka , Ca 95501

Date	Estimate No.	Project
05/15/23	1134	Ridgewood Sc...

Item	Description	Quantity	Cost	Total
C.O. for fiber path	Supply and install 2 inch conduit , Fire rated plywood , grounding and electrical as required bt ATT specs .		3,395.00	3,395.00
Thank you :			Total	\$3,395.00

Press release



Contact: Nancy Stephenson

Phone: (707) 382-7110

NStephenson@RedwoodEnergy.org

RCEA Featured Energy Project

Cutten Elementary School District – LED Lighting, Heat Pumps, and Solar PV

Eureka, CA June __, 2023

The Cutten Elementary School District (CESD), in partnership with the community, provides students at both of their campuses with the academic and social skills necessary to become contributing members of a global community. They accomplish this by creating a joyful, student-centered, and consistent learning environment rich in the arts and sciences.

Over the last nine years, RCEA's team of energy advisors has worked with CESD on projects at Ridgewood and Cutten Elementary Schools. including lighting, heating, ventilation, and solar PV.

Starting in 2014, RCEA worked with both Cutten and Ridgewood Elementary Schools to retrofit fluorescent lighting in classrooms and walkways with high-efficiency LEDs. Included in this project was the replacement of natural gas heating units with high-efficiency heat pump systems, paired with smart thermostats to give staff more control over their heating needs. These projects were estimated to save over 70,000 kWh per year.

In 2019, Ridgewood Elementary School worked with RCEA's team to access California Energy Commission (CEC) loan funding to support the installation of a 52-kW solar array (photo below) which helps offset the school's electric usage and reduces energy bills, while exporting renewable energy back onto the grid.

With the addition of more high-efficiency heat pump units at both locations, and the potential for additional solar PV, RCEA continues to work with Cutten Elementary School District on projects that improve the health, comfort, and safety of their students and staff, while reducing their energy bills and carbon footprint.

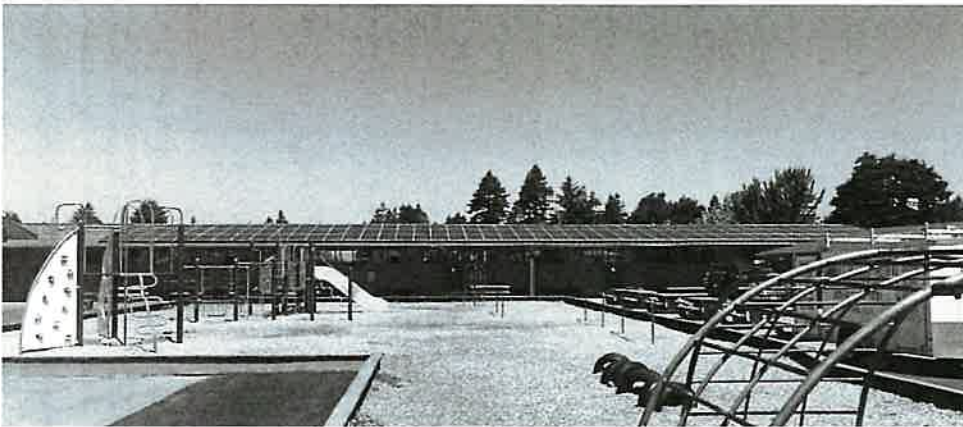
"We appreciate the support RCEA has provided to make our schools more energy efficient and sustainable. The reduction in energy use lowers our energy costs and allows us to put the cost savings toward educational resources for our students.", said Becky MacQuarrie, Superintendent of the Cutten Elementary School District.

RCEA's team of energy advisors provides no-cost energy assessments, reports, rebates and more to homes and businesses throughout Humboldt County to help them reduce their carbon footprint, lower their energy bills, and become more resilient.

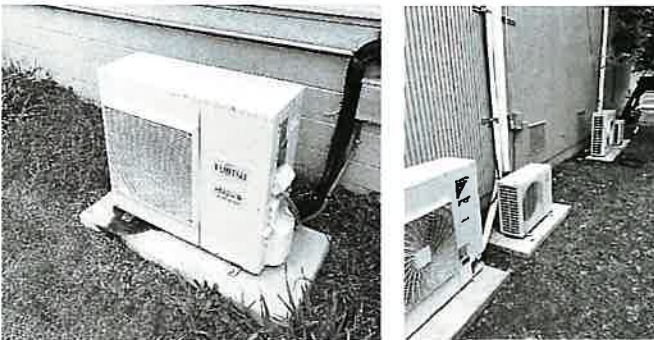
Lighting



Solar Array



Heat Pump Systems



About RCEA

Established in 2003, the Redwood Coast Energy Authority is a local government joint powers agency whose members include the Yurok Tribe, County of Humboldt, the seven cities within the county, and the Humboldt Bay Municipal Water District. The Energy Authority's purpose is to develop and implement sustainable energy initiatives that reduce energy demand, increase energy efficiency, and advance the use of clean, efficient, and renewable resources available in the region. For more information, visit redwoodenergy.org.



Jason Berrey
2555 Myrtle Avenue
Eureka, California 95501
707/445-5502 (ph)
707/445-5528 (fax)
jason.berrey@pge.com

June 15, 2023

Becky MacQuarrie
Cutten Elementary School District
4182 Walnut Dr.,
Eureka, CA 95503

RE: Utility Distribution Easement Deed on
4182 Walnut Dr., Eureka ~ PG&E Project No. ~ PM# 35271536

Dear Ms. MacQuarrie:

PG&E has received an application for new underground electric service to serve 4182 Walnut Dr., Eureka. Proposed facilities that serve this site will cross a portion of the neighboring property to the north. The description and design of the proposed facilities are attached to the enclosed PG&E easement deed.

After your review and approval, please have the signatures witnessed before a notary public on the copy stamped "PG&E Copy". When signed, please return the easement deed to me in the postage-paid envelope provided as that will ensure timely and direct delivery to me. The additional copy is for your records.

If you have questions about this paperwork please feel free to contact me at 707-228-8075 as soon as possible as we cannot move forward until the easement is signed and returned to me.

Sincerely,

A handwritten signature in blue ink that reads 'Jason Berrey'.

Jason Berrey
Land Management Office, Eureka

RECORDING REQUESTED BY AND RETURN TO:

PACIFIC GAS AND ELECTRIC COMPANY
300 Lakeside Drive, Suite 210
Oakland, CA 94612
Attn: Land Rights Library

Location: City/Uninc _____

Recording Fee \$ _____

Document Transfer Tax \$ _____

- This is a conveyance where the consideration and Value is less than \$100.00 (R&T 11911).
- Computed on Full Value of Property Conveyed, or
- Computed on Full Value Less Liens & Encumbrances Remaining at Time of Sale
- Exempt from the fee per GC 27388.1 (a) (2); This document is subject to Documentary Transfer Tax

(SPACE ABOVE FOR RECORDER'S USE ONLY)

Signature of declarant or agent determining tax

LD# 1405-01-10080

EASEMENT DEED

PM# 35271536

CUTTEN ELEMENTARY SCHOOL DISTRICT, a body corporate and politic existing under the laws of the State of California,

hereinafter called Grantor, hereby grants to PACIFIC GAS AND ELECTRIC COMPANY, a California corporation, hereinafter called Grantee, the right from time to time to excavate for, construct, reconstruct, replace (of initial or any other size), remove, maintain, inspect, and use facilities and associated equipment for public utility purposes, including, but not limited to electric, gas, and communication facilities, together with a right of way therefor, on, over, and under the easement area as hereinafter set forth, and also ingress thereto and egress therefrom, over and across the lands of Grantor situated in the unincorporated area of the County of Humboldt, State of California, described as follows:

(APN 018-083-007)

The parcel of land conveyed by Annie Filgas to Cutten Elementary School District dated December 10, 1992 and recorded as Document No. 1993-245, Humboldt County Records.

The easement area is described as follows:

The strip of land of the uniform width of 20 feet, lying 10 feet on each side of the alignment of the facilities as initially installed hereunder. The approximate locations of said facilities are shown upon Grantee's Drawing No. 35271536A attached hereto and made a part hereof.

Grantee agrees that on receiving a request in writing, it will at Grantor's expense, survey, prepare and record a "Notice of Final Description" referring to this instrument and setting forth a description of said strip of land.



Grantor further grants to Grantee the right, from time to time, to trim or to cut down, without Grantee paying compensation, any and all trees and brush now or hereafter within said easement area, and shall have the further right, from time to time, to trim and cut down trees and brush along each side of said easement area which now or hereafter in the opinion of Grantee may interfere with or be a hazard to the facilities installed hereunder, or as Grantee deems necessary to comply with applicable state or federal regulations.

Grantor also grants to Grantee the right to use such portion of said lands contiguous to said easement area as may be reasonably necessary in connection with the excavation, construction, reconstruction, replacement, removal, maintenance and inspection of said facilities.

Grantor hereby covenants and agrees not to place or construct, nor allow a third party to place or construct, any building or other structure, or store flammable substances, or drill or operate any well, or construct any reservoir or other obstruction within said easement area, or diminish or substantially add to the ground level within said easement area, or construct any fences that will interfere with the maintenance and operation of said facilities.

Grantor further grants to Grantee the right to apportion to another public utility (as defined in Section 216 of the California Public Utilities Code) the right to excavate for, construct, reconstruct, replace, remove, maintain, inspect, and use the communications facilities within said easement area including ingress thereto and egress therefrom.

Grantor acknowledges that they have read the "Grant of Easement Disclosure Statement", EXHIBIT "A", attached hereto and made a part hereof.

The legal description herein, or the map attached hereto, defining the location of this utility distribution easement, was prepared by Grantee pursuant to Section 8730(c) of the Business and Professions Code.

This document may be executed in multiple counterparts, each of which shall be deemed an original, but all of which, together, shall constitute one and the same instrument.

The provisions hereof shall inure to the benefit of and bind the successors and assigns of the respective parties hereto, and all covenants shall apply to and run with the land.

Dated: _____, _____.

CUTTEN ELEMENTARY SCHOOL DISTRICT, a body corporate and politic existing under the laws of the State of California

I hereby certify that a resolution was adopted on the ____ day of _____, 20____, by the _____ authorizing the foregoing grant of easement.
By _____

By _____

Print Name _____

Title _____

By _____

Print Name _____

Title _____

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of _____)

On _____, before me, _____ Notary Public,
Insert name
personally appeared _____

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature of Notary Public

(Seal)

CAPACITY CLAIMED BY SIGNER

- Individual(s) signing for oneself/themselves
- Corporate Officer(s) of the above named corporation(s)
- Trustee(s) of the above named Trust(s)
- Partner(s) of the above named Partnership(s)
- Attorney(s)-in-Fact of the above named Principal(s)
- Other _____



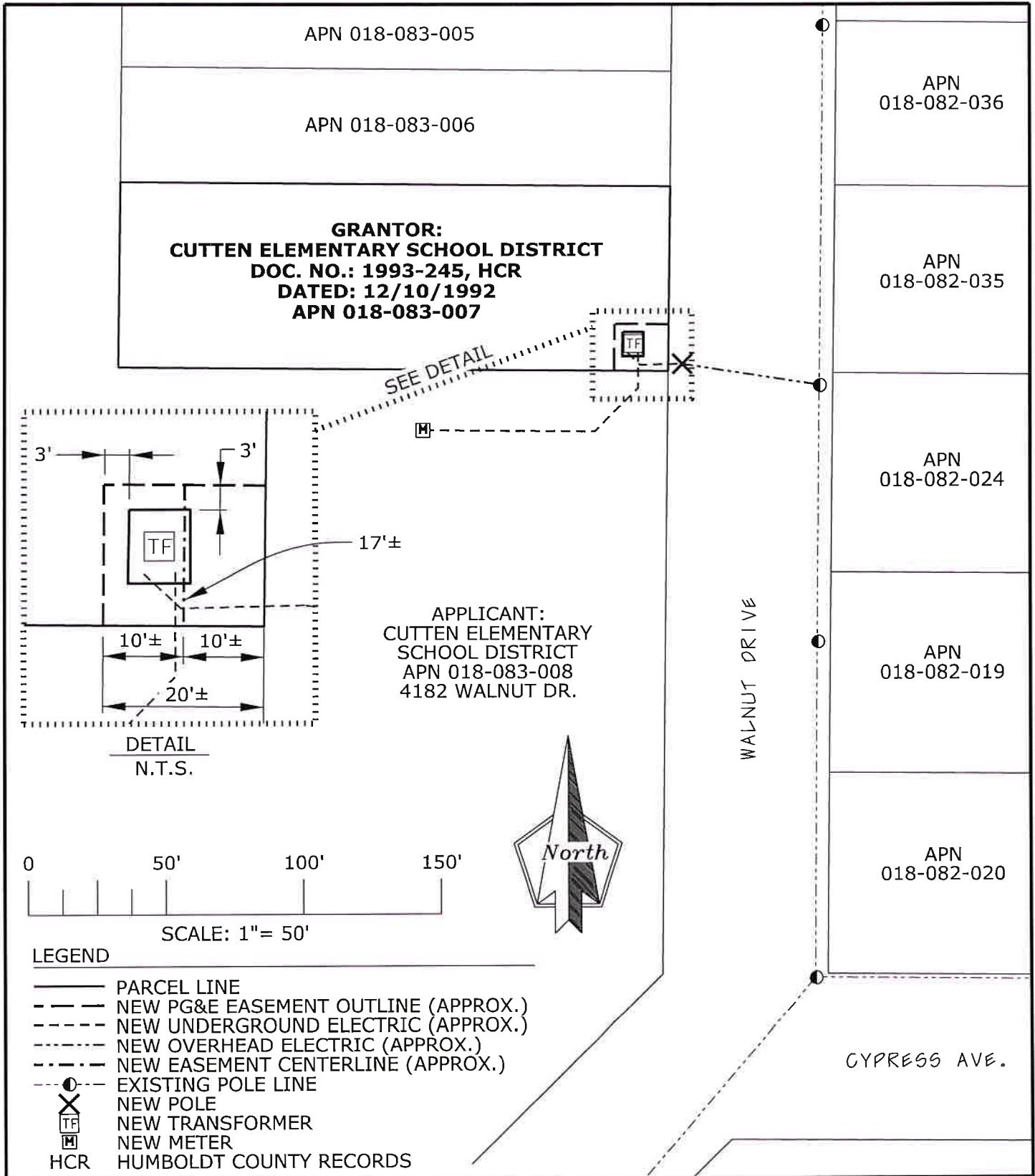
EXHIBIT "A"

GRANT OF EASEMENT DISCLOSURE STATEMENT

This Disclosure Statement will assist you in evaluating the request for granting an easement to Pacific Gas and Electric Company (PG&E) to accommodate a utility service extension to PG&E's applicant. **Please read this disclosure carefully before signing the Grant of Easement.**

- You are under no obligation or threat of condemnation by PG&E to grant this easement.
- The granting of this easement is an accommodation to PG&E's applicant requesting the extension of PG&E utility facilities to the applicant's property or project. Because this easement is an accommodation for a service extension to a single customer or group of customers, PG&E is not authorized to purchase any such easement.
- By granting this easement to PG&E, the easement area may be used to serve additional customers in the area and **may be used to install additional utility facilities**. Installation of any proposed facilities outside of this easement area will require an additional easement.
- Removal and/or pruning of trees or other vegetation on your property may be necessary for the installation of PG&E facilities. You have the option of having PG&E's contractors perform this work on your property, if available, or granting permission to PG&E's applicant or the applicant's contractor to perform this work. Additionally, in order to comply with California fire laws and safety orders, PG&E or its contractors will periodically perform vegetation maintenance activities on your property as provided for in this grant of easement in order to maintain proper clearances from energized electric lines or other facilities.
- The description of the easement location where PG&E utility facilities are to be installed across your property must be satisfactory to you.
- The California Public Utilities Commission has authorized PG&E's applicant to perform the installation of certain utility facilities for utility service. In addition to granting this easement to PG&E, your consent may be requested by the applicant, or applicant's contractor, to work on your property. Upon completion of the applicant's installation, the utility facilities will be inspected by PG&E. When the facility installation is determined to be acceptable the facilities will be conveyed to PG&E by its applicant.

By signing the Grant of Easement, you are acknowledging that you have read this disclosure and understand that you are voluntarily granting the easement to PG&E. Please return the signed and notarized Grant of Easement with this Disclosure Statement attached to PG&E. The duplicate copy of the Grant of Easement and this Disclosure Statement is for your records.

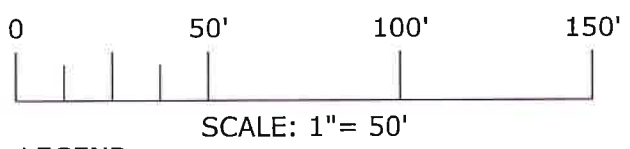


GRANTOR:
CUTTEN ELEMENTARY SCHOOL DISTRICT
DOC. NO.: 1993-245, HCR
DATED: 12/10/1992
APN 018-083-007

SEE DETAIL

APPLICANT:
CUTTEN ELEMENTARY
SCHOOL DISTRICT
APN 018-083-008
4182 WALNUT DR.

DETAIL
N.T.S.



LEGEND

- PARCEL LINE
- - - - NEW PG&E EASEMENT OUTLINE (APPROX.)
- - - - NEW UNDERGROUND ELECTRIC (APPROX.)
- - - - NEW OVERHEAD ELECTRIC (APPROX.)
- - - - NEW EASEMENT CENTERLINE (APPROX.)
- - - - EXISTING POLE LINE
- X - - - NEW POLE
- TF - - - NEW TRANSFORMER
- M - - - NEW METER
- HCR - - - HUMBOLDT COUNTY RECORDS

UNLESS OTHERWISE SHOWN ALL COURSES EXTEND TO OR ALONG BOUNDARIES OR LINES LD# 1405-01-10080

Applicant: UTILITY DISTRIBUTION EASEMENT FOR 4182 WALNUT DR., EUREKA	SCALE 1"=50'	DATE 6/5/23
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SECTION SE 1/4 OF SE 1/4 OF SECTION 35	TOWNSHIP 5N	RANGE 1W	MERIDIAN HBM	COUNTY OF: HUMBOLDT	CITY OF:	
PLAT MAP: Q0803				F.B.:	DR.BY: J728	CH.BY: KCCD

REFERENCES:	PG&E	HUMBOLDT DIVISION	35271536 AUTHORIZ	35271536A DRAWING NO.
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Utility Distribution Easement (02/2020)

Attach to LD: 1405-01-10080

Area, Region or Location: 7

Land Service Office: Eureka

Line of Business: Electric Distribution (43)

Business Doc Type: Easements

MTRSQ: 14.05.01.35.22

FERC License Number: N/A

PG&E Drawing Number: 35271536A

Plat No.: Q0803

LD of Affected Documents: N/A

LD of Cross Referenced Documents: N/A

Type of interest: Electric Underground Easements (4), Utility Easement (86)

SBE Parcel: N/A

% Being Quitclaimed: N/A

Order or PM: 35271536 – 5303

JCN: N/A

County: Humboldt

Utility Notice Number: N/A

851 Approval Application No: N/A; Decision: N/A

Prepared By: J728 *JB*

Checked By: KCCD *KM*

Checked By: C9SE *CS*

Approved By: N/A

Revised by: N/A

RECORDING REQUESTED BY AND RETURN TO:

PACIFIC GAS AND ELECTRIC COMPANY
300 Lakeside Drive, Suite 210
Oakland, CA 94612
Attn: Land Rights Library

COPY

Location: City/Uninc _____
Recording Fee \$ _____
Document Transfer Tax \$ _____

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Signature of declarant or agent determining tax

LD# 1405-01-10080

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PM# 35271536

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Dated: _____, _____.

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I hereby certify that a resolution was adopted on the ____ day of _____, 20____, by the _____ authorizing the foregoing grant of easement.
By _____

By _____

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State of California
County of _____)

On _____, before me, _____ Notary Public,
Insert name
personally appeared _____

_____ ,
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

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(Seal)

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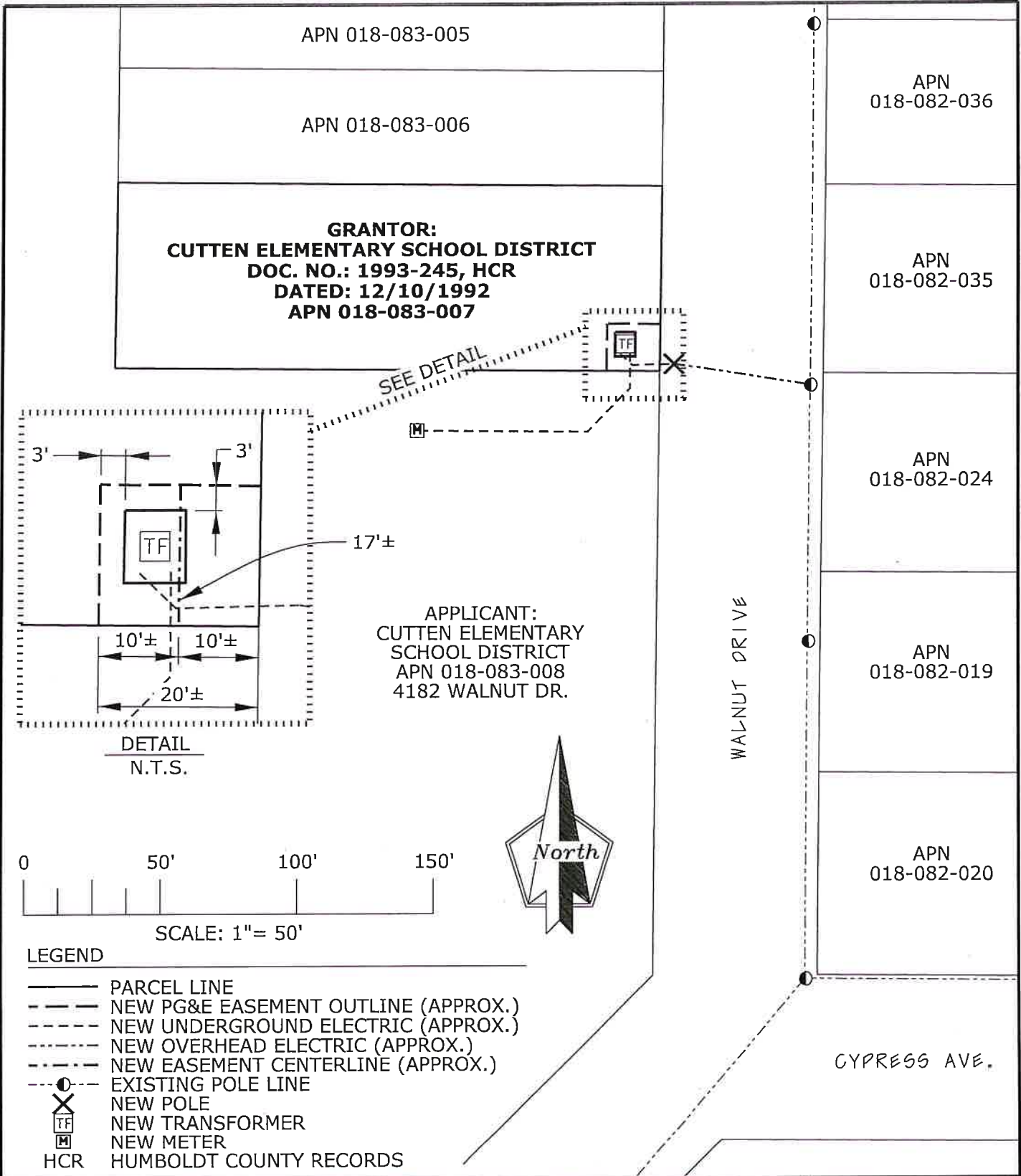
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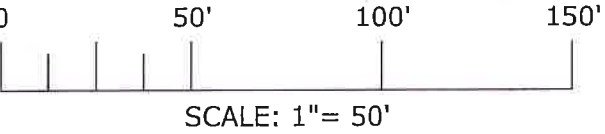


GRANTOR:
CUTTEN ELEMENTARY SCHOOL DISTRICT
DOC. NO.: 1993-245, HCR
DATED: 12/10/1992
APN 018-083-007

SEE DETAIL

APPLICANT:
CUTTEN ELEMENTARY
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4182 WALNUT DR.

DETAIL
 N.T.S.



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SECTION SE 1/4 OF SE 1/4 OF SECTION 35	TOWNSHIP 5N	RANGE 1W	MERIDIAN HBM	COUNTY OF: HUMBOLDT	CITY OF:
PLAT MAP: Q0803				F.B.:	DR.BY: J728
REFERENCES:		PG&E	HUMBOLDT DIVISION	35271536 AUTHORIZ	35271536A DRAWING NO.

Utility Distribution Easement (02/2020)

Attach to LD: 1405-01-10080

Area, Region or Location: 7

Land Service Office: Eureka

Line of Business: Electric Distribution (43)

Business Doc Type: Easements

MTRSQ: 14.05.01.35.22

FERC License Number: N/A

PG&E Drawing Number: 35271536A

Plat No.: Q0803

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Order or PM: 35271536 – 5303

JCN: N/A

County: Humboldt

Utility Notice Number: N/A

851 Approval Application No: N/A; Decision: N/A

Prepared By: J728 *JB*

Checked By: KCCD *KM*

Checked By: C9SE *CS*

Approved By: N/A

Revised by: N/A