

# LARKSPUR-CORTE MADERA SCHOOL DISTRICT

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## 2023-2024 BUDGET ADOPTION

June 8, 2023



# 2023-2024 BUDGET ADOPTION

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## Larkspur-Corte Madera School District



To: Dr. Brett Geithman, Superintendent  
From: Paula Rigney, Chief Business Official  
Date: June 7 and 8, 2023  
Re: 2023-2024 Budget Adoption – All Funds

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### **BUDGET NEWS**

The Governor's May Revise was announced on May 12, 2023. The revised state budget, as it impacts education, was similar in nature to the January proposal in terms of programs. The May Revise was more positive in nature in the area of 8.22% COLA, but negative in the area of one-time funding being cut at year end (Art, Music, Discretionary Block Grant, 50% reduction and the Learning Recovery Block Grant, 32% reduction). District's should incorporate local factors into building their budgets. The Governor's office, Fiscal Crisis and Management Assistance Team (FCMAT), and School Services of California are all advising school districts to budget conservatively and cautiously when forecasting future budgets.

The Larkspur-Corte Madera School District (LCMSD) gathered feedback from numerous stakeholders (staff, parents, District Advisory Panel, District Leadership Alliance, CSEA, LCMEA, DELAC, Marin County Office of Education and Fiscal Advisory Committee) during the past year to help guide the recommendations being presented to the Board. District staff are continuously updating the 2022-23 current budget and have developed a conservative 2023-24 budget. The District used recommendations from the Governor's May Revise, FCMAT, local governmental agencies and community stakeholders to develop the 2023-24 budget and the Multi-Year Projection (MYP).

### ***Message from the Marin County Office of Education on Reserves/Reserve Cap***

The Common Message continues to reinforce the need for reserves in excess of the minimum reserve for economic uncertainty (3%). The state-required reserve for economic uncertainty represents only a few weeks of payroll for most districts. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%-20%. The current statewide average for school district reserve levels for unified school districts is at 18.82% and elementary school districts at 22.70%. In determining an appropriate level of reserves, districts should consider multiple external and local factors, including, but not limited to:

- State and federal economic forecasts and volatility
- Unknown impacts of federal tax reform on state revenue

- Forecasted revenue changes versus projected expenditure increases in budget and multi-year projections
- Enrollment trends
- Ending balance impact of various district enrollment scenarios
- Cash flow requirements and the relationship between budgeted reserves and actual cash on hand
- Savings for future one-time planned expenditures
- Protection against unanticipated/unbudgeted expenditures
- Credit ratings and long-term borrowing costs

A prudent reserve affords districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption, sometimes unnecessarily, to student programs and employees.

- LCMSD is a perfect example of what can happen to a district with low reserve levels and the impact of slight revenue shifts or large expenditure hits. In 2018-2019 the District adopted approximately \$1.147M in budget cuts (approximately \$817,000 cuts within all personnel groups, and \$330,000 in operational expenses). However, the District was able to apply one-time funding at the federal and state level to fund current expenditures that were fundamental in responding to the effects of the pandemic, which in turn increased the District's reserve level and contributed to the District being able to approve a multi-year settlement agreement with both bargaining groups.
- For 2023-24 LCMSD once again made reductions in order to provide a program that is fiscally sustainable and could offer raises that were long overdue to LCMSD staff. A reduction to the middle school program, shifting from 7 to 6 periods and realigning how some restricted funds are being utilized, LCMSD was able to reduce the budget by over \$814K and reallocate over \$400K.
- Marin County Office of Education has commended our Board for developing the cost reductions that accompany the most recently approved settlement agreements.

The District used the following assumptions in building the 2023-24 Budget Adoption and the Multi-Year Projection (Estimated Actuals 2022-23 through 2025-26):

#### Revenue Assumptions:

- Property Tax Growth
  - 2022-23 7.21% property tax growth from the previous year (Estimated Actuals)
  - 2023-24 8.1% property tax growth and 4.0% property tax growth in the out years (2024-25 through 2025-26)
    - Please note that 1% of property tax growth is approximately \$146K
    - The District is projecting moderate property tax increases in out years due to the current economic environment (state revenues coming in low, high interest rates, etc.)
- LCFF Revenue Assumptions: From 2022-23 through 2025-26
  - Decrease in enrollment in 2023-24 (drop of 42.3 ADA from the previous year, total loss of 311.1 ADA since 2019-20), then projecting flat enrollment for the out years
  - 94% ADA to enrollment
  - COLA to LCFF Base:

- 2022-23 6.56% + LCFF Investment COLA specific to each grade span
  - 2023-24 8.22%
  - 2024-25 3.94%
  - 2025-26 3.29%
- SPARK contribution projected of \$1,250,987 for 2022-23, then a drop in 2023-24 to \$1,087,736 through 2025-26 ~ subject to change based on final 2023-24 donations
- Lottery revenues projected at \$170/ADA (unrestricted) and \$67/ADA (restricted) for the current year, 2022-23 funding levels through 2025-26
- Mandated Block Grant projected funded:
  - 2022-23 \$34.94 per ADA
  - 2023-24 \$37.81 per ADA
  - 2024-25 \$39.30 per ADA
  - 2025-26 \$40.59 per ADA
- Federal revenues projected with current 2022-23 allocation and estimated 12% reduction through 2025-26 for Title I-IV
- Special Education projected to be flat funded from 2023-24 through 2025-26. Addition of one-time special ed. mental health/remediation funding
- Parcel tax projected at current number of parcels with a 5% escalation from 2022-23 through 2025-26
- Lease revenue based upon current signed leases from 2022-23 through 2025-26
- Local revenues based on current budgeted facility rentals from 2022-23 through 2025-26

#### Expenditure Assumptions:

- Staffing Assumptions
  - Step and Column included
    - 2022-23 2.25% increase on salary schedule
    - 2023-24 9.00% increase on salary schedule (certificated is 8% plus additional steps and new salary schedules)
    - 2024-25 3.00% increase on salary schedule
    - 2025-26 3.00% increase on salary schedule
  - Staffing included in 2022-23
    - 85.05 FTE CTA
    - 38.13 FTE CSEA
    - 4.0 FTE Confidential Classified
    - 6.8 FTE Certificated Administration
    - 1.5 FTE Classified Administration
    - 2.0 FTE Non-Represented
  - Staffing in 2023-24
    - Reduction of approximately 6.5 FTE from 2022-23 in order to provide additional compensation to LCMSD staff and maintain District's fiscal solvency and needs
  - Staffing in 2024-25
    - Currently the same as 2023-24 but subject to change based on the District's fiscal solvency and needs
  - Staffing in 2025-26
    - Estimated reduction of 2.0 FTE from 2023-24 but subject to change based on the District's fiscal solvency, enrollment and needs

- STRS and PERS Rates:
  - Based on the current enacted legislation and budget adoption
    - STRS: 19.1% in 2022-23, 19.1% in 2023-24, 19.1% 2024-25, 19.1% 2025-26
    - PERS: 25.37% in 2022-23, 26.68% in 2023-24, 27.7% 2024-25, 28.3% 2025-26
- Operational expenditures are based on the current rates, contracts, agreements, MOU's, etc.
  - Addition of one-time expenditures in 2022-23 through 2023-24 from funds awarded in 2022 (Federal Safety Grant, 2022 Art/Music/Instructional Materials/Discretionary Block Grant, 2022 Learning Recovery Block Grant)

## GENERAL FUND

Detailed key budget assumptions used to prepare the 2023-2024 Budget Adoption are attached to this narrative, followed by factors to consider for the two subsequent fiscal years. They include all expenditures supporting the District's strategic priorities and draft Local Control Accountability Plan (LCAP).

### *Local Control Funding Formula (LCFF) Revenues: \$15,885,603*

The state funded the LCFF at a 8.22% COLA. LCFF funding eliminated; (1) the prior funding formula known as revenue limits, (2) the deficit factor, and (3) collapsed almost all state categorical revenue into the LCFF formula. The District has used the (FCMAT) LCFF calculator, with the attached budget assumptions, to calculate revenue estimates for 2023-24 through 2025-26. The District LCFF calculator is projected at \$15,885,603 for 2023-24, all funds are attributed to the District's excess property tax (\$14,593,939) and some state funds (\$1,025,408 + \$266,256).

Districts are now known as "LCFF funded" or "Basic Aid." Based on the assumptions used, projections indicate that the District will be Basic Aid funded for 2023-24 through 2025-26.

### *Federal Funding: \$297,500*

Federal funding consists of \$195,621 in Special Education Funding, \$101,879 in Elementary and Secondary Education Act (ESEA; Title I, II, III and IV) funding.

### *State Funding: \$1,440,937*

The implementation of LCFF has reduced the number of state categorical programs. The District's remaining state funding is limited to Lottery funding of \$315,513, Mandated Cost Block Grant of \$50,336, Classified School Employees Summer Assistance Program of \$40,011 and state mental health funding of \$135,875 (increase due to some one-time funds).

Another change in state funding comes in the form of an accounting change. The STRS payments that the state makes "on behalf" of school district employees is now recorded as an expense, and recorded as equal state revenue as well. There is no net impact of this change in accounting (\$899,202 increase to both state revenue and STRS expense), with the exception of a slightly increased reserve for economic uncertainties, which is calculated based upon total expenditures.

### *Local Funding: \$6,757,082*

Parcel tax revenue of \$3,847,799 has been budgeted based upon preliminary estimates of the approved Measure A at \$958 per parcel for the 2023-24 fiscal year.

SPARK has updated its contribution to the General Fund to \$1,087,736 based upon current budget development meetings.

Lease and local revenue of \$929,368 is included based upon current leases, consisting primarily of the long-term lease to Marin Primary and Middle School, facility use agreements and memorandums of understanding with other school districts/entities.

The local Special Education Local Plan Authority (SELPA) chapter has updated its contribution to the General Fund to \$892,179, based upon current budget development meetings and average daily attendance reporting.

#### *General Fund Expenditures*

Employee salaries and benefits equal 84% of the District's expenditures. The remaining 16% of the budget funds go to contracted services, supplies and materials, capital outlay, and other expenses. Elementary school districts are required by law to spend at least 60% of total expenditures on classroom-related expenses, including teachers and student support staff. The District maintains a percentage well over 60%.

Salary and benefit projections include current salary agreements, including step and column placements, proposed and implemented increases to STRS, PERS, State Unemployment Insurance, and Workers' Compensation rates. Any new hire open positions not filled at the time of adoption and/or budget cycle are budgeted at the highest salary placement allowed per bargaining unit contracts.

## OTHER FUNDS

The Cafeteria Fund (Fund 13) is budgeted based on historical operations using current reimbursement rates, indirect cost rates, and anticipated food services contract rates for 2023-24. The District started the process of reviewing the current food program and future programs at the start of the 2017-18 school year. A significant amount of time was invested by District staff and the Health and Wellness Committee to examine the current program. The District has contracted with their existing food service management company to continue for the 2023-24 school year.

The Bond Fund budget (Fund 21) previously monitored the three main 2014 Measure D projects. All projects were completed in September of 2017. There are no expenditures included in the proposed budget due to all bond proceeds being spent and closed out. When the accounting records are closed for 2023-24, the fund will be re-categorized as facilities funds for parks and recreation agreements and District-wide facilities projects reimbursed by the Office of Public-School Construction (OPSC).

The Developer Fee Fund (Fund 25) is funded by Level I Developer Impact Fees. The rates for these fees are set by the State Allocation Board and enacted by the District after performing a justification study. The District's current rates of \$3.36 per sq. ft. for residential and \$0.54 per sq. ft. for commercial properties were approved in April, 2014. Developer fee revenue decreased from 2018-19 through 2020-21. The District is estimating another slight decrease in developer fees, but is hopeful that they come in flat from the prior year, as no significant development projects have been approved or initiated.

## Attachments

- 1) **Key Budget Assumptions** – All significant budget assumptions used to create the budget and multi-year projections (MYP).

### **Planning Factors for 2023-24 and MYPs**

Key planning factors for LEAs to incorporate into their 2022-23 budgets and MYPs are listed in the Marin County Office of Education Common Message (attached) and are based on the Governor's 2023-24 Budget Proposal Adopted. In addition, LEAs should take into consideration any local statutory adjustments that may affect their budget, such as minimum wage adjustments, residential and commercial property tax loss, and local reserve levels, etc.

- 2) **2023-24 Budget Adoption for the General Fund** – An updated budget for 2022-23 Estimated Actuals which project how the District will close out the year and the estimated summary of the General Fund 2023-24 Budget Adoption. This is presented in the SACS alternative form.
- 3) **2022-23 through 2025-26 MYP** – As required by AB 1200, the MYP is a projection of 2022-23 and the subsequent two years. This projection supports the assumption that the District can meet its financial obligations for the budget year, as well as the two subsequent years.
- 4) **Marin Common Message** – Marin County Office of Education's summary of the Governor's May Revise and budget recommendations.
- 5) **Additional Budget Reference Materials:**
  - a. School Services of California (SSC) 2022-23 Financial Projection Dartboard for the 2023-24 Governor's Budget Proposal based on May Revise
  - b. School Services of California (SSC) Legislative Analyst's Office (LAO) Warns May Revision rife with risk
  - c. School Services of California (SSC) inflation eases slightly
  - d. Marin County Office of Education (MCOE) Second Interim Approval Letter
  - e. Marin County Office of Education (MOE) ~ Marin Common Message 2023 May Revision



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

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

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

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

\*Average daily attendance (ADA)

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

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

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

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

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

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

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

<sup>6</sup>Minimum wage rates are effective January 1 of the respective year.

# FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## LAO Warns May Revision Rife With Risk



**BY PATTI F. HERRERA, EDD**

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posted May 16, 2023

In its initial reaction to Governor Gavin Newsom's revised 2023-24 State Budget proposal, the Legislative Analyst's Office (LAO) estimates that there is a two-thirds chance that the May Revision's state revenue estimates are too optimistic. Based on the LAO's economic analysis and calculations of the state's spending obligations in 2023-24, they believe that the budget deficit is \$6.2 billion more than the May Revision is proposing to solve. This presents significant downside risk to the budget if the final budget agreement adopts the Administration's estimates. The LAO instead offers that the Legislature could reduce approximately \$11 billion in one-time planned investments now rather than wait for a deeper problem to materialize.

Since the release of the Governor's Budget on January 10, the budget deficit grew by \$10.4 billion. The LAO attributes the increased problem to state revenues coming in \$9.4 billion lower than January estimates, reduced spending obligations of \$2.7 billion as a result of lower revenues, increased spending requirements or adjustments of \$2.7 billion, new proposed discretionary spending of \$1 billion, bringing the total to \$3.1 billion at the May Revision.

To close what the LAO estimates to be \$28.3 billion budget deficit, Governor Newsom relies on a collection of approaches that include:

- \$15.1 billion in spending reductions, delays, and trigger restorations
  - \$6.5 billion in delays
  - \$4.9 billion in reductions
  - \$3.7 billion in triggered restorations
  - \$9.1 billion in cost shifts, including \$2 billion in borrowing from special funds and other program reversions and cost shifts
- \$3.4 billion in additional revenue increases and shifts from January resulting primarily from an increase in a tax on managed care organizations (MCO), which the LAO estimates would provide \$3.5 billion in budget relief for 2023-24

- \$450 million in a reserve withdrawal from the 2018-19 Safety Net Reserve, or half the existing balance in the fund

Even with these budget solutions in 2023-24, the LAO warns that under the Administration's estimates and assumptions the state faces sizable deficits through 2026-27. In each year through the fiscal outlook window, the state would confront operating deficits of approximately \$15 billion, and, by 2026-27, would have a *negative* balance in its Special Fund for Economic Uncertainties of \$41 billion.

In its closing comments, the LAO highlights that their tax revenue estimates for 2021-22 through 2023-24 are \$11 billion lower than the May Revision's estimates. The risk to state revenue assumptions is exacerbated by \$3.1 billion in new discretionary spending. The LAO advises the Legislature to adopt their more conservative revenue estimates and to reduce one-time planned investments now so as to avoid a more difficult budget problem next year.

# FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Inflation Eases Slightly

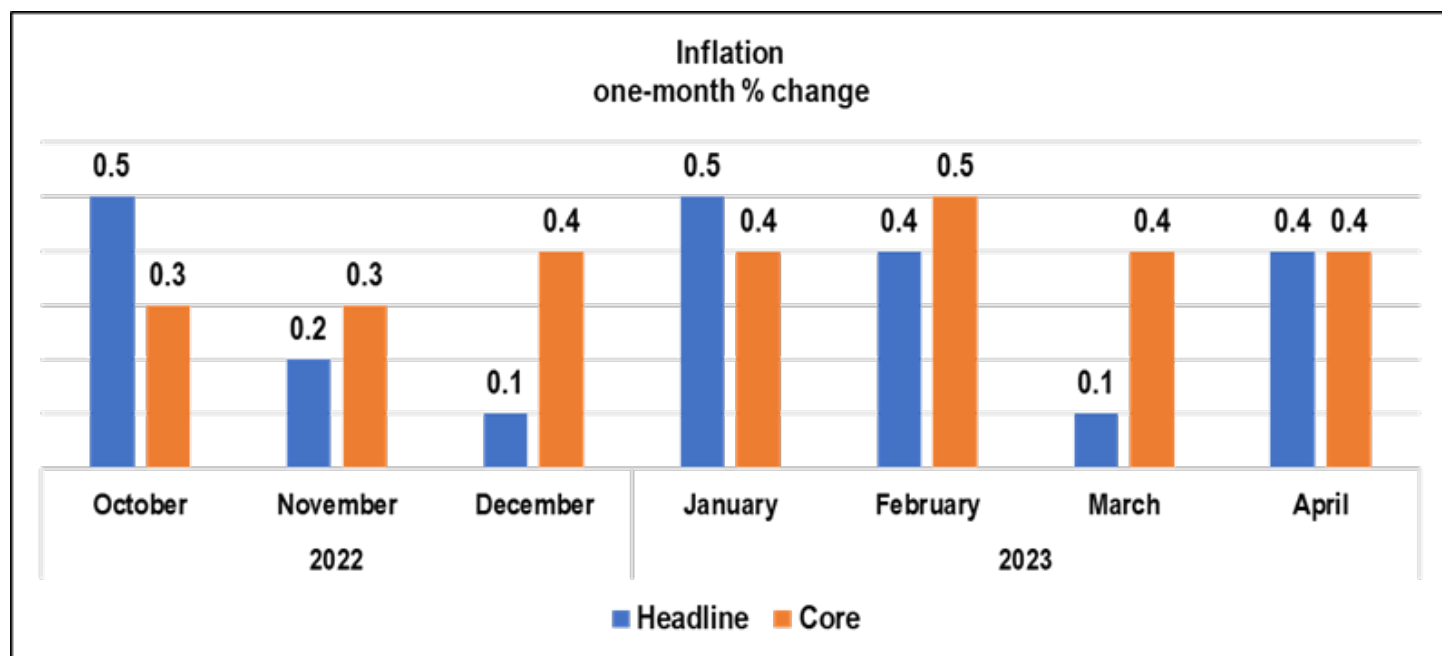
✉ BY PATTI F. HERRERA, EDD

✉ BY WENDI MCCASKILL

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posted May 11, 2023

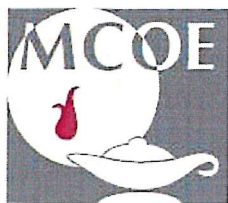
The U.S. Bureau of Labor Statistics released the latest inflation numbers yesterday, May 10, 2023, which increased 0.4% in April, bringing headline inflation to an annual rate of 4.9% (down from 5.0% in March). Core inflation, which excludes food and energy, also increased 0.4% in April, resulting in an annual rate of 5.5%.



The rising costs of shelter continue to be the largest contributor to sustained price pressures for all items, followed by costs for used cars, trucks, and gasoline. The increased cost of gasoline offset reductions in other forms of energy. Meanwhile, the cost of groceries fell while the cost of eating out rose modestly.

Investors anticipated (if not expected worse than) today's news that inflation continues to cool in response to Federal Reserve (Fed) action to tighten monetary access. While this is good news, inflation remains notably higher than the Fed's 2.0% target inflation rate. In his latest remarks after increasing the federal funds rate by another 0.25% on May 3, 2023, Fed Chair Jerome Powell stated that efforts to stabilize prices for Americans has "a long way to go."





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April 14, 2023

President of Board & Board of Trustees  
Larkspur-Corte Madera School District  
230 Doherty Drive  
Larkspur, CA 94939

Dear President Sherman and Members of the Board,

Our office has completed its review of the Larkspur-Corte Madera School District's second interim budget report for 2022-23 in compliance with the provisions of Education Code 42131(a)(2). The Governing Board approved the budget with a positive certification that the district will be able to meet its financial obligations for the current and subsequent two (2) years.

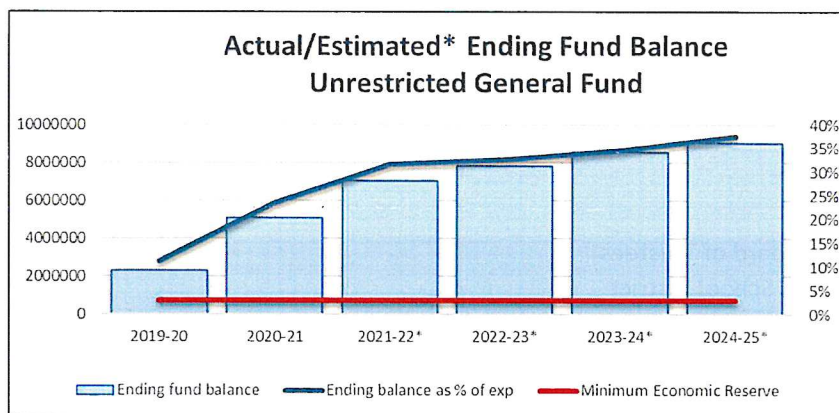
The Code requires the County Superintendent to concur with or change interim report certifications after examining the report to determine whether it complies with the standards and criteria established pursuant to Education Code 33127 and determining whether the interim budget will allow the district to meet its financial obligations during the current fiscal year and is consistent with a financial plan that will enable the district to satisfy its multi-year financial commitments.

Based upon our review, we concur with the Board's POSITIVE certification of the second interim budget report. We note the district's improved position at second interim is dependent on over \$0.8 million in salary reductions beginning in 2023-24 but does not include the impact of recent salary settlements. As detailed in the letter below, once these impacts are taken into consideration, the district's budget will reflect deficit spending in the multi-year projection.

### **BUDGETARY POSITION FOR LARKSPUR-CORTE MADERA SCHOOL DISTRICT**

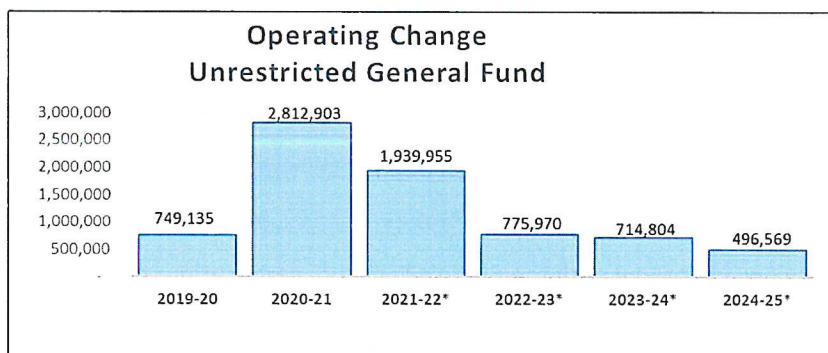
The district's second interim budget and multi-year projection reflects an improvement in budgetary position when compared to the first interim budget multi-year projection, however, does not include the impact of recent salary settlements. The following graph depicts the district's estimated ending balance as reported in the second interim budget and multi-year projection for the unrestricted general fund with both the state required minimum reserve and the district's actual reserve as a percentage of total general fund expenditures.

The district's ending balance meets the minimum required reserve requirement for the current and both subsequent years, however we note the district's estimated ending fund balance is dependent on \$0.8 million in ongoing reductions to salaries and benefits beginning in 2023-24.



## OPERATING CHANGES

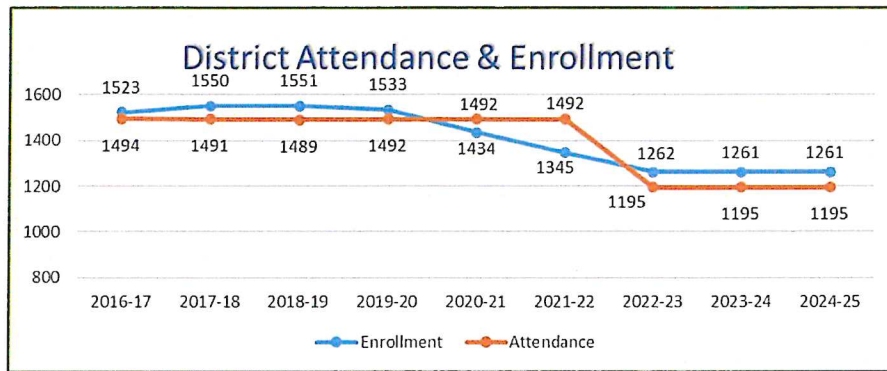
The district's interim budget reflects an operating surplus in the unrestricted general fund in all three years of the multi-year projection as displayed in the chart below, however, once the impacts of recent salary settlements are taken into account, the district is projected to deficit spend in 2024-25.



## STUDENT ATTENDANCE

The district is estimating student enrollment and associated average daily attendance (ADA) will remain essentially unchanged as reflected in the chart below. The state has altered the way attendance is calculated to provide a new guarantee against declines in ADA. Districts were previously funded on the better of current or prior year ADA, offering a one-year reprieve against ADA declines. During the pandemic, attendance was based on 2019-20, however, beginning in the 2022-23 school year, districts are now funded on the better of current, prior year or the average of the three most recent prior years' ADA. The result of this new provision is that the district is very close to being state funded in the current year, however, it appears that with a continuing decline or even stabilization, the district will be community funded going forward.





All districts, regardless of funding base, rely on attendance to drive many factors. As well as forming the basis of many one-time and grant funding opportunities, staffing needs, facilities and supplies are shaped by the number of students served. We recommend that all districts place a high priority on monitoring student enrollment and attendance.

### FEDERAL BUDGET

President Biden released the federal budget proposal for fiscal year 2024 on March 9, 2023, requesting a total of \$6.9 trillion in mandatory and discretionary federal spending. While the proposal includes a 13.6% increase in education funding from the fiscal year 2023 enacted level, it is too early in the process to determine the potential impact to California schools. We will continue to monitor the budget proposal's progress in Washington DC but note that the FY2023 budget was only recently approved.

### SALARY SETTLEMENTS

School districts are in the "people business" and as a result the budget is largely driven by salaries and benefits. We thank the District for the timely submission of the Public Disclosure of Collective Bargaining Agreement and multi-year projection for the recently concluded salary negotiations. As noted above, the impact of recent settlements has not been included in the second interim budget. Due to the ongoing nature of these costs, any permanent increases to salary require permanent and ongoing funding sources. We note the cost of the settlement is offset by planned staff reductions beginning in 2023-24 which have been included in the second interim budget.

### RESERVES

The district maintains the state-required minimum reserve for economic uncertainty of 3% of total general fund expenditures in the current and two (2) subsequent years. We note the district's reserve policy identifies a target minimum reserve of 9% of expenditures inclusive of the 3% minimum reserve which the district is able to meet in all three (3) years of the budget and multi-year projection.

All school districts, whether state aid or community funded, are well advised to establish higher than minimum reserves in order to provide for the financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs, cash flow deferrals and general economic uncertainties. Higher than minimum reserves allow the district to better ensure consistent and stable program offerings for students.



## CONCLUSION

We thank district staff for the timely submission of the second interim budget using the statutorily required forms, and responsiveness to the requests for information made in the course of our technical review. If you have any questions, please do not hesitate to contact me at 415-499-5835.

We appreciate your dedication and service to the children of Marin County. Due to your good fiscal stewardship, the children of Marin County will continue to experience quality education now and in the future.

Sincerely,

JOHN A. CARROLL  
Marin County Superintendent of Schools



KATE LANE  
Deputy Superintendent

Cc: Dr. Brett Geithman, Superintendent  
Paula Rigney, Chief Business Official

# **The Marin Common Message**

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**2023-24 May Revision**

**MARIN COUNTY OFFICE OF EDUCATION**

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# Key Guidance Based on the May Revision to the Governor's Budget

On May 12, 2023, Governor Gavin Newsom released the May Revision to the proposed state budget for 2023-24. The proposal increases the funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), special education, and several other categorical programs outside the LCFF from 8.13% to 8.22%.

The Administration also makes the following notable changes with the May Revision:

- Approximately \$2.5 billion reduction in 2022-23 to the Learning Recovery Emergency Block Grant which provides funding for initiatives that support academic learning recovery and staff and pupil social and emotional well-being. This would reduce funding for this program from the \$7.9 billion included in the Budget Act of 2022 to \$5.4 billion.
- Approximately \$607 million reduction in 2022-23 to the Arts, Music and Instructional Materials Discretionary Block Grant which provides funding for specified uses, including standards-aligned professional development, instructional materials, improved school culture, and development of diverse and culturally relevant book collections. This is in addition to the \$1.2 billion reduction in the Governor's January Budget proposal and would reduce funding for this program from the \$3.6 billion included in the Budget Act of 2022 to a total of \$1.8 billion.
- Approximately \$119.6 million (one-time) increase to implement the Stronger Connections Program which provides grants to high needs schools to support school climate and safety.
- Approximately \$20 million (one-time) increase for the Bilingual Teacher Professional Development Program which provides competitive grants to LEAs to increase the number of teachers with a bilingual authorization.
- \$7 million (one-time) increase to provide competitive grants for LEAs to implement the restorative justice best practices that will be developed and posted on the CDE's website by June 1, 2024.

The Governor's January Budget proposed a \$3.5 million (ongoing) increase to be allocated to LEAs for all middle and high schools to maintain at least two doses of naloxone hydrochloride, or another medication to reverse an opioid overdose, on campus for emergency aid. The May Revision modifies this proposal to allocate these funds to COEs to purchase the medication and distribute it to LEAs.

Voters approved Proposition 28 in November 2022, which requires the state to annually allocate 1% of the TK-12 portion of Proposition 98 funding for arts and music instruction in schools. The May Revision estimates total funding for Proposition 28 to be approximately \$933 million in [2023-24](#) and proposes trailer bill language to specify that the funding amount for a

given fiscal year is final as of the subsequent year's May Revision. LEAs should exercise caution in planning for the expenditure of these funds as the level of funding is not yet known and some of the Proposition's key provisions lack clarity, including the restriction on supplanting and the requirement to use 80% of the funding for employees. We note that LEAs have three years to spend each year's allocation of funds.

### **Significant Governor's January Budget Proposals**

The May Revision maintains the following significant proposals included in the Governor's January Budget proposal:

- \$300 million (ongoing) increase to create an LCFF Equity Multiplier intended to close opportunity gaps.
- Multiple changes to Local Control Accountability Plan (LCAP) requirements, including focus goals for Equity Multiplier schools (elementary and middle schools where 90% or more of the students qualify for free meals under the federal requirements for the National School Lunch Program and high schools where 85% or more of the students qualify for free meals) and for any school or student group assigned the lowest performance level on any California School Dashboard indicator, a new requirement to change actions deemed ineffective for three or more years and a new requirement to tie schoolwide and districtwide actions to specific outcome metrics.
- \$250 million (one-time) increase to expand the number of high-poverty schools participating in the Literacy Coaches and Reading Specialist Grant Program which provides funding to eligible LEAs for the development of school literacy programs, employment and training of literacy coaches and reading and literacy specialists, and development and implementation of interventions for students needing targeted literacy support.
- \$100 million (one-time) increase for LEAs to provide high school seniors with cultural enrichment experiences, such as museum visits, access to theatrical performances, and participation in extracurricular art enrichment activities.
- The delay of the \$550 million in planned support from 2023-24 to 2024-25 for the California Preschool, Transitional Kindergarten (TK) and Full-Day Kindergarten Facilities Grant Program which provides funding for the construction of new classrooms or retrofit of existing school facilities for these programs.
- \$100 million decrease in planned support for the School Facility Program which provides funding for new construction and modernization. This would reduce the planned allocation in 2023-24 from approximately \$2.1 billion to approximately \$2.0 billion.

## Local Control Funding Formula

The May Revision increased the funded COLA to 8.22% from the 8.13% COLA in the Governor's January Budget projection. When combined with statewide declining enrollment data, this COLA increase to the LCFF for 2023-24 results in \$3.4 billion additional discretionary LCFF dollars compared to 2022-23 LCFF levels.

Declining enrollment protection for school districts will continue to be based on the greater of the current year, the prior year, or the average of the most recent three prior years Average Daily Attendance (ADA). Charter schools will continue to be funded on current year ADA.

All LEAs should continue to develop multiple scenarios using all available options to ensure they are prepared for both best- and worst-case budgets and are better able to adapt to economic uncertainty.

## Reductions to Block Grants

### **Arts, Music and Instructional Materials Discretionary Block Grant**

The state's adopted budget for 2022-23 established the Arts, Music and Instructional Materials Discretionary Block Grant totaling \$3.6 billion. The Governor's January Budget proposed to pull back approximately \$1.2 billion from this grant. The May Revision proposes to adjust the \$1.2 billion reduction by \$607 million, for a total reduction of approximately \$1.8 billion.

The first 50% of the grant was distributed to LEAs in November 2022, with the remaining 50% (approximately \$1.8 billion) scheduled to be released in May 2023. Although the Administration did not propose urgency legislation to implement this proposed reduction, the CDE has delayed the second disbursement of grant funds until after the Legislature enacts the state budget.

As a reminder, this grant requires LEA boards to approve expenditure plans consistent with the allowable uses of the grant. Given the proposed reduction in funding, LEAs should develop alternate budgets and expenditure plans. LEAs should also remove the May 2023 disbursement of funds from their cash flow projections to account for any potential cash needs.

Some LEAs may have already spent or obligated the original amount of funds proposed by the Discretionary Block Grant. In these cases, LEAs will need to consider alternate funds to meet those obligations or to replace those funds.

### **Learning Recovery Emergency Block Grant**

In the 2022-23 State Budget, the Learning Recovery Emergency Block Grant (LREBG) provided LEAs with \$7.9 billion in one-time funds for learning recovery initiatives to be spent through the 2027-28 school year. The May Revision reduces the Learning Recovery Emergency Block Grant by \$2.5 billion. This reduction would decrease the block grant by 32%, for a total program funding of \$5.4 billion.

LEAs have already received 100% of this grant and should consider classifying 32% of the revenue received as a liability. Doing so will allow an accurate representation of other state revenues and liabilities if this reduction becomes part of the 2023-24 State Budget and the state moves to recover the reduced amount. The return of funds will likely come no sooner than July and as a direct reduction to the principal apportionment in the 2023-24 fiscal year, although it is still unclear how and when this reduction would be implemented.

## **Educator Workforce Programs**

### **Bilingual Teacher Professional Development Program**

The May Revision proposes \$20 million for Bilingual Teacher Professional Development Program grants, to be awarded to applicants over five years (\$4 million per year) from 2023-24 through 2027-28.

### **Teacher and School Counselor Residency Grant Program**

The May Revision proposes several adjustments to the Residency Grant Program, including:

- Specifying that grants shall be expended by grantees within five years of the fiscal year that the grant was awarded.
- Increasing the maximum grant per candidate from \$25,000 to \$40,000, while maintaining the requirement that the LEA match 80% of the first \$25,000 of the grant.
- Requiring a minimum compensation package of \$20,000 per candidate.
- Allowing candidates who are unable to complete their residencies because of hardship to apply for a waiver of repayment obligations.

### **Credentialing Flexibility Proposals**

The May Revision also includes new proposals to help address teacher shortages including the following:

- Requiring the Commission on Teacher Credentialing to develop a process by which an efficient transcript review can be provided to all teacher candidates who require determinations of basic skills or subject matter competence to complete their credentialing requirements.
- Requiring the Commission on Teacher Credentialing to issue a comparable California credential to any United States military servicemember or their spouse who possesses a valid out-of-state teaching credential, if the service member is relocated to California on military orders.

# Program Continuations

## Transitional Kindergarten

The May Revision continues the second-year TK expansion but reduces funding to \$597 million in alignment with updated enrollment estimates. The expansion grows the program by including access to all children turning five between September 2 and April 2, estimated at an additional 42,000 children. In addition, the \$165 million that was included in the Governor's January Budget proposal to support a second adult (certificated or classified) in each TK classroom to maintain a 12-to-1 student-to-adult ratio remains unchanged. The previously anticipated reduction of the student-to-adult ratio to 10-to-1 would not occur in 2023-24, though it could occur in a future year in which the state provides funds for this purpose. Full implementation of universal TK for all children whose fourth birthday occurs by September 1 is expected in 2025-26.

## State Preschool

The May Revision maintains the approximately \$485 million included in the Governor's January Budget proposal to increase State Preschool Program enrollment of students eligible for adjustment factors, including students with disabilities, dual language learners, childhood mental health and three-year-olds. With this funding comes the requirement for State Preschool Program providers to offer additional supportive services for dual language learners and to ensure that at least 7.5% of students served are students with disabilities by July 1, 2023, and 10% by July 1, 2024.

The May Revision also reflects recent legislation that allows the CDE to use:

- \$9.7 million from the 2022 Budget Act to continue to waive family fees from July 1, 2023, through September 30, 2023.
- \$112 million in federal funding to provide temporary employee stipends.

## Expanded Learning Opportunities Program

The May Revision proposes to give LEAs additional time to spend the Expanded Learning Opportunities Program (ELOP) funds received in 2021-22 and 2022-23 by extending the deadline from June 30, 2023, to June 30, 2024.

## Special Education

The May Revision includes an 8.22% COLA, increasing the base rate to approximately \$887.40. In addition, the May Revision retains the following policy adjustments included in the Governor's January Budget proposal:

- Limiting the amount of additional funding Special Education Local Plan Areas (SELPA) are allowed to retain for non-direct student services before allocation to member LEAs. SELPA will be required to allocate at



least the same amount they allocated in 2022-23, increased by the 8.22% COLA, to their member LEAs in 2023-24. This proposal intends to consider declining enrollment as part of the allocation requirement and may be further clarified prior to final approval.

- Extending the moratorium on creation of new single-district SELPAs by an additional two years to June 30, 2026.
- Requiring the posting of each SELPA's annual local plan on the CDE's website.

### **School Nutrition**

The May Revision includes an 8.22% COLA to the Universal School Meal program state reimbursement rate. No other change is proposed to the program.

### **School Facilities**

The May Revision includes the same proposals from the Governor's January Budget to decrease the 2023-24 planned support of the School Facility Program by \$100 million, from approximately \$2.1 billion to approximately \$2.0 billion, and to delay the 2023-24 planned \$550 million investment in the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program to 2024-25.

# Planning Factors for 2023-24 and Multi-Year Projections

Key planning factors for LEAs to incorporate into their 2023-24 adopted budgets and multi-year projections (MYPs) based on the latest information available are listed below:

Planning Factor	2023-24	2024-25	2025-26
Cost of Living Adjustment (COLA)			
LCFF COLA	8.22%	3.94%	3.29%
Special Education COLA	8.22%	3.94%	3.29%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.68%	27.70%	28.30%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$170	\$170	\$170
Proposition 20 per ADA	\$67	\$67	\$67
Minimum Wage	\$16.00*	\$16.50**	\$16.90***
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to-adult ratio	\$3,044	\$3,164	\$3,268
Mandated Block Grant			
Districts			
K-8 per ADA	\$37.81	\$39.30	\$40.59
9-12 per ADA	\$72.84	\$75.71	\$78.20
Charters			
K-8 per ADA	\$19.85	\$20.63	\$21.31
9-12 per ADA	\$55.17	\$57.34	\$59.23

\*Effective January 1, 2024; \*\*Effective January 1, 2025; \*\*\*Effective January 1, 2026.

## Reserves/Reserve Cap

Under current law, there is a required cap of 10% on school district reserves in fiscal years immediately succeeding those in which the balance in the Public School System Stabilization Account (PSSSA) is equal to or greater than 3% of the total TK-12 share of the Proposition 98 Guarantee. The balance of \$9.9 billion in 2022-23 continues to trigger school district reserve caps in 2023-24.

Basic aid districts and small school districts with fewer than 2,501 ADA are exempt from this requirement.

Districts should estimate whether their budgeted 2023-24 General Fund 01 and Special Reserve Fund for Other Than Capital Outlay Projects Fund 17 combined ending assigned and unassigned reserves are no more than 10% of total general fund expenditures, transfers out and other uses.

As a reminder, a district that is not exempt from the reserve cap has several options available to ensure compliance:

- Commit reserves rather than leaving reserves assigned or unassigned.
- Transfer reserves to funds other than the Special Reserve Fund for Other Than Capital Outlay Projects Fund 17.
- Contribute to restricted resources within the General Fund 01.
- If a formal salary offer has been negotiated but negotiations remain unsettled, consider budgeting the cost of the formal salary offer.

If an affected school district chooses to commit excess reserves to comply with Education Code Section 42127.01(a), the commitment of funds should be brought to the district's board for approval in conjunction with its proposed budget. Note that Governmental Accounting Standards Board (GASB) Statement No. 54 requires that a district's board establish the purposes for committed funds before the end of the fiscal year, but the amounts designated for each purpose may be determined as part of the year-end closing process. The commitment of funds should be a formal action and best practice would be to adopt a resolution.

Districts projecting reserves in excess of 10% are encouraged to work with their COEs to explore the available options to meet the reserve cap as part of the budget adoption process.

This FCMAT [Fiscal Alert](#) provides additional information regarding managing local reserves under the cap.

## Summary

This edition of the Marin Common Message serves to provide data and guidance to LEAs for fiscal planning and the development of their 2023-24 Adopted Budgets and MYPs. The information provided for fiscal year 2023-24 and beyond includes the latest known proposals and projections to assist with multiyear planning.

Although the May Revision fully funds the statutory COLA and avoids cuts to ongoing education programs, LEAs should be aware of the estimated \$31.5 billion state budget deficit for the 2023-24 fiscal year. The May Revision proposes to address this deficit through funding delays, reductions and pullbacks, fund shifts, trigger reductions and borrowing, which, aside from the school facilities funding delays and the Arts, Music and Instructional Materials Discretionary Block Grant, and Learning Recovery Emergency Block Grant pullbacks discussed earlier, do not affect TK-12 education programs. The current state revenue forecast only assumes slower economic growth; however, many economists believe that a mild recession will occur in 2023 or 2024. As a result, there is a risk of further state revenue shortfalls that could result in additional cuts to education spending and/or withdrawals from the PSSSA.

Moreover, many LEAs continue to experience student absences and increased costs because of COVID-19, as well as long-term declining enrollment. While the ADA Loss Mitigation adjustment included in last year's budget trailer bill permitted the 2019-20 attendance yield to be used to amend reported ADA in 2021-22, LEAs will not be able to amend reported ADA for 2022-23 or future years. However, the ADA Loss Mitigation adjusted 2021-22 ADA will be used in calculating the greater of the current year, prior year, or average ADA of the three most recent fiscal years to determine LCFF-funded ADA for 2022-23, 2023-24, and 2024-25. In addition, most COVID-19 fiscal relief funding (e.g., Governor's Emergency Education Relief [GEER], Elementary and Secondary School Emergency Relief Fund [ESSER], In-Person Instruction, and Expanded Learning Opportunities Grant) will expire on or before September 30, 2024. As a reminder, ESSER II and GEER II funding will expire on September 30, 2023.

LEAs face near and long-term challenges, including risks to the state revenue forecast, reduced ADA because of COVID-19-related student absences, inflationary pressures (e.g., pension rate increases), expiring one-time COVID-19 relief funds and declining enrollment. As each LEA has unique funding and program needs, it remains essential that LEAs continuously assess their individual situations, work closely with their COE and plan accordingly to maintain fiscal solvency and educational program integrity.

# LARKSPUR-CORTE MADERA SCHOOL DISTRICT

## 2023-24 General Fund Budget



### KEY BUDGET ASSUMPTIONS

#### 2023-24 Budget Adoption

June 7 and 8, 2023

The following Budget Assumptions are based on the Governor's May Revise 2023-24 Proposed Budget Workshop by School Services of California (SSC), Education Coalition (California School Boards Association, Association of California School Administrators, California Association of School Business Officials), Legislative Analysts Office, State Department of Finance, Marin County Office of Education Common Message and local District specific financial factors (reserve levels, property tax distribution, enrollment, etc.).

### **2022-23 General Fund Estimated Actuals**

#### **LCFF Funded**

### REVENUES

- Local Control Funding Formula (LCFF) revenue of \$14,249,836 (7.21% property tax growth from the previous year) is based upon the Governor's 2023-24 Budget Adoption LCFF calculator with the following assumptions. The gap funding percentage is the percentage of the "gap" between the current funding level and the proposed full implementation funding level under LCFF:

ADA	ADA %	LCFF Funding	COLA	Unduplicated %
			6.56% + LCFF	
1426.79*	94.6%	100%	Investment	11.46%

- Federal Revenue \$335,896 (slight increase from estimated budget adoption allocation in Title I-IV)
- Other State Revenue of \$2,506,713 (one-time funding 2022-23 Art/Music/Instructional Materials Discretionary Block Grant (adjusted for possible reduction), Learning Recovery Emergency Block Grant, and State Special Education One-Time)
- Other Local Revenues \$6,937,903
  - Parcel Taxes approved for \$3,664,570
  - SPARK funding approved for \$1,250,987 (subject to change)
  - SELPA funding approved for \$949,149
  - Leases/Rentals/Interest anticipated funding of \$1,073,197

\*Due to the District's declining enrollment, the California Department of Education allows a district to use the highest ADA between current year and prior year P-2 attendance reporting, the average of three years or the highest ADA percentage factor.

### EXPENDITURES

Salaries & Benefits: \$19,092,374

- Projected salaries (step and column) based upon current staffing and placement/hiring as of January 30, 2023
  - 2022-2023 2.25% salary schedule
- Health and Welfare benefit cap of \$11,250, based upon settled agreement with LCMEA and CSEA
- STRS rate is 19.1% based upon STRS adopted rate
- STRS on-behalf rate is 8.58%, although this expense has no net impact as it is paid directly by the state
- PERS rate increased to 25.37% based upon PERS adopted rate
- Workers' Compensation rate increased to 2.04% based upon Marin Schools Insurance Authority (MSIA) approved rates
- OASDI/Social Security (6.2%), Medicare (1.45%), and Unemployment Insurance (0.5%) are based upon actual rates

Non-Salary Accounts: \$4,415,963

- Includes professional development, technology and the curriculum adoption plan
- Increase in 4000 and 5000 object categories, which accounts for carry-over purchases from previous fiscal year and/or one-time state Block Grants, CARES/ESSER/COVID-19/Learning Loss funds, future expenditures account for curriculum adoptions, as well as ongoing cost increases such as utilities, insurance, special education contracted services and NPS fees, audit fees, network and technology contracts, site discretionary spending, special education excess costs (MCOE), and special education transportation (MPTA)

## RESERVES

- State (3%) and Board (6%) designated reserve for economic uncertainties, based upon Board policy - MET

## ***2023-24 Budget Adoption General Fund Basic Aid Funded***

## REVENUES

- Local Control Funding Formula revenue of \$15,885,603 (estimated 8.1% property tax growth from previous year) is based upon the Governor's 2023-24 Proposed Budget LCFF calculator with the following assumptions (conservatively, declining enrollment has been included):

ADA	ADA %	LCFF Funding	COLA	Unduplicated %
1331.85*	94.6%	100%	8.22%	10.58%

- Federal Revenue \$297,500 (estimated 12% decrease in Title I-IV, no additional one-time funding)
- Other State Revenue of \$1,440,937
- Other Local Revenues of \$6,757,082
  - Parcel Taxes approved for \$3,847,799
  - SPARK funding projection of \$1,087,736 (subject to change)
  - SELPA funding projection of \$892,179
  - Leases/Rentals/Interest anticipated funding of \$929,368

## EXPENDITURES

Salaries & Benefits: \$19,888,843

- Projected salaries (step and column) based upon staffing and placement/hiring as of May 25, 2023 from the 2023-24 fiscal year
  - 2023-2024 9.0% salary schedule (certificated had restructuring that was 8% plus additional steps, new salary schedules = 9%)
  - 2023-2024 6.5 FTE reduction in staffing
- Health and Welfare benefit cap of \$11,250, based upon settled agreement with LCMEA and CSEA
- STRS rate is 19.1% based upon STRS adopted rate
- STRS on-behalf rate is 8.58%, although this expense has no net impact as it is paid directly by the state
- PERS rate increased to 26.68% based upon PERS adopted rate
- Workers' Compensation rate increased to 2.04% based upon Marin Schools Insurance Authority (MSIA) approved rates
- OASDI/Social Security (6.2%), Medicare (1.45%), and Unemployment Insurance (0.05%)

Non-Salary accounts: \$4,510,072

- Increase in 4000 and 5000 object categories, which accounted for carry-over and/or one-time unspent funds from previous fiscal year, future expenditures account for curriculum adoptions, as well as ongoing cost increases such as utilities, insurance, special education contracted services and NPS fees, audit fees, network and technology contracts, site discretionary spending, special education excess costs (MCOE), and special education transportation (MPTA)

## RESERVES

- State (3%) and Board (6%) designated reserve for economic uncertainties, based upon Board policy - MET

### ***2024-25 General Fund Basic Aid Funded***

## REVENUES

- Local Control Funding Formula revenue of \$15,953,170 (estimated 4.0% property tax growth from the previous year) is based upon the Governor's 2023-24 Proposed Budget LCFF calculator with the following assumptions (conservatively, declining enrollment has been included):

ADA	ADA %	LCFF Funding	COLA	Unduplicated %
1222.49*	94.6%	100%	3.94%	9.69%

- Federal Revenue \$288,557 (estimated 12% decrease Title I-IV, no additional one-time funding)
- Other State Revenue of \$1,374,774
- Other Local Revenues of \$6,956,573
  - Parcel Taxes approved for \$4,040,188
  - SPARK funding commitment projection of \$1,087,736 (subject to change)
  - SELPA funding projection of \$892,179
  - Leases/Rentals/Interest anticipated funding of \$936,470

## EXPENDITURES

Salaries & Benefits: \$20,970,654

- Projected salaries (step and column) based upon staffing and placement/hiring as of May 25, 2023 from the 2022-23 fiscal year

- 2024-2025 3.00% salary schedule increase
- Health and Welfare \$11,250 cap based upon settled agreement with LCMEA and CSEA
- STRS rate is 19.1% based upon STRS adopted rate
- STRS on-behalf rate is 8.58%, although this expense has no net impact as it is paid directly by the state
- PERS rate increased to 27.7% based upon PERS adopted rate
- Workers' Compensation rate increased to 2.04% based upon Marin Schools Insurance Authority (MSIA) approved rates
- OASDI/Social Security (6.2%), Medicare (1.45%), and Unemployment Insurance (0.05%)

#### Non-Salary accounts \$4,209,117

- Decreases in 4000 and 5000 object categories, which accounted for decreased carry-over and/or one-time funds, unspent funds from previous fiscal year being spent, future expenditures account for curriculum adoptions, as well as ongoing cost increases such as utilities, insurance, special education contracted services and NPS fees, audit fees, network and technology contracts, site discretionary spending, special education excess costs (MCOE), and special education transportation (MPTA)

#### RESERVES

- State (3%) and Board (6%) designated reserve for economic uncertainties, based upon Board policy - MET

### **2025-26 General Fund Basic Aid Funded**

#### REVENUES

- Local Control Funding Formula revenue of \$16,520,914 (estimated 4.0% property tax growth from previous year) is based upon the Governor's 2023-24 Proposed Budget LCFF calculator with the following assumptions (conservatively, declining enrollment has been included):

ADA	ADA %	LCFF Funding	COLA	Unduplicated %
1172.69*	94.6%	100%	3.29%	9.61%

- Federal Revenue \$279,486 (estimated 12% decrease Title I-IV, no additional one-time funding)
- Other State Revenue of \$1,389,751
- Other Local Revenues of \$7,165,773
  - Parcel Taxes approved for \$4,242,198
  - SPARK funding commitment projection of \$1,087,736 (subject to change)
  - SELPA funding projection of \$892,179
  - Leases/Rentals/Interest anticipated funding of \$943,660

#### EXPENDITURES

##### Salaries & Benefits: \$21,649,497

- Projected salaries (step and column) based upon staffing and placement/hiring as of May 25, 2023 from the 2022-23 fiscal year
  - 2024-2025 3.00% salary schedule increase
- Health and Welfare \$11,250 cap based upon settled agreement with LCMEA and CSEA
- STRS rate increased to 19.1% based upon STRS adopted rate



- STRS on-behalf rate is 8.58%, although this expense has no net impact as it is paid directly by the state
- PERS rate increased to 28.3% based upon PERS adopted rate
- Workers' Compensation rate increased to 2.04% based upon Marin Schools Insurance Authority (MSIA) approved rates
- OASDI/Social Security (6.2%), Medicare (1.45%), and Unemployment Insurance (0.05%)

#### Non-Salary accounts \$4,265,467

- Decreases in 4000 and 5000 object categories, which accounted for decrease carry-over and/or one-time funds, unspent funds from previous fiscal year being spent, future expenditures account for curriculum adoptions, as well as ongoing cost increases such as utilities, insurance, special education contracted services and NPS fees, audit fees, network and technology contracts, site discretionary spending, special education excess costs (MCOE), and special education transportation (MPTA)

#### **RESERVES**

- State (3%) and Board (6%) designated reserve for economic uncertainties, based upon Board policy - MET

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: Larkspur-Corte Madera School District 230 Doherty Dr., Larkspur CA 94939

Place: Larkspur-Corte Madera  
School District 200 Doherty  
Dr., Larkspur CA 94939

Date: June 2, 2023

Date: June 7, 2023

Adoption Date: June 8, 2023

Time:

Signed:

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

Contact person for additional information on the budget reports:

Name: Paula Rigney

Telephone: 415-927-6960

Title: Chief Business Official

E-mail: prigney@lcmsschools.org

Criteria and Standards Review Summary

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

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

S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/08/2023	
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
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 8, 2023

For additional information on this certification, please contact:

Name: Paula Rigney  
Title: Chief Business Official  
Telephone: 415-927-6960  
E-mail: prigney@lcmschools.org

G = General  
Ledger Data; S =  
Supplemental  
Data

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

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

MYP	Multi year Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals		
SIAB	Summary of Interfund Activities - Budget		
01CS	Criteria and Standards Review	GS	GS

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	14,249,836.00	0.00	14,249,836.00	15,885,603.00	0.00	15,885,603.00	11.5%
2) Federal Revenue		8100-8299	0.00	335,895.60	335,895.60	0.00	297,499.00	297,499.00	-11.4%
3) Other State Revenue		8300-8599	326,214.70	2,180,498.96	2,506,713.66	299,384.00	1,141,553.00	1,440,937.00	-42.5%
4) Other Local Revenue		8600-8799	1,073,196.00	5,864,706.69	6,937,902.69	929,368.00	5,827,714.00	6,757,082.00	-2.6%
5) TOTAL, REVENUES			15,649,246.70	8,381,101.25	24,030,347.95	17,114,355.00	7,266,766.00	24,381,121.00	1.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,542,643.70	5,673,793.35	10,216,437.05	4,836,769.00	5,412,321.00	10,249,090.00	0.3%
2) Classified Salaries		2000-2999	2,019,137.00	1,097,054.08	3,116,191.08	2,088,005.00	1,528,219.00	3,616,224.00	16.0%
3) Employee Benefits		3000-3999	2,833,643.00	2,926,102.66	5,759,745.66	3,154,702.00	2,868,826.88	6,023,528.88	4.6%
4) Books and Supplies		4000-4999	185,415.00	526,898.50	712,313.50	180,415.00	332,191.99	512,606.99	-28.0%
5) Services and Other Operating Expenditures		5000-5999	1,671,386.56	1,709,594.10	3,380,980.66	1,616,791.00	1,381,265.41	2,998,056.41	-11.3%
6) Capital Outlay		6000-6999	0.00	3,402.57	3,402.57	0.00	2,903.77	2,903.77	-14.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	31,920.00	287,347.00	319,267.00	31,920.00	327,482.00	359,402.00	12.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,881.00)	10,881.00	0.00	(12,440.00)	12,440.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,273,264.26	12,235,073.26	23,508,337.52	11,896,162.00	11,865,650.05	23,761,812.05	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,375,982.44	(3,853,972.01)	522,010.43	5,218,193.00	(4,598,884.05)	619,308.95	18.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629		0.00	0.00	0.00	0.00	0.00	0.0%
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	(3,370,580.18)	3,370,580.18	0.00	(4,012,469.00)	4,012,469.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,370,580.18)	3,370,580.18	0.00	(4,012,469.00)	4,012,469.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,005,402.26	(483,391.83)	522,010.43	1,205,724.00	(586,415.05)	619,308.95	18.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,048,149.37	2,179,018.47	9,227,167.84	8,053,551.63	1,695,626.64	9,749,178.27	5.7%
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)			7,048,149.37	2,179,018.47	9,227,167.84	8,053,551.63	1,695,626.64	9,749,178.27	5.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,048,149.37	2,179,018.47	9,227,167.84	8,053,551.63	1,695,626.64	9,749,178.27	5.7%
2) Ending Balance, June 30 (E + F1e)			8,053,551.63	1,695,626.64	9,749,178.27	9,259,275.63	1,109,211.59	10,368,487.22	6.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,695,627.70	1,695,627.70	0.00	1,109,212.65	1,109,212.65	-34.6%
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	312,000.00	0.00	312,000.00	312,000.00	0.00	312,000.00	0.0%
OPEB Liability, Deferred Mnt. Reserve, Special Ed. Reserve	0000	9780	312,000.00		312,000.00			0.00	
OPEB Liability, Deferred Mnt. Reserve, Special Ed. Reserve 9780	0000	9780			0.00	312,000.00		312,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,410,500.00	0.00	1,410,500.00	1,425,709.00	0.00	1,425,709.00	1.1%
Unassigned/Unappropriated Amount		9790	6,330,051.63	(1.06)	6,330,050.57	7,521,566.63	(1.06)	7,521,565.57	18.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	9,102,460.08	338,780.14	9,441,240.22				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	1,000.00	0.00	1,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	594.44	(705,304.00)	(704,709.56)				



DescriptionResource CodesObject Codes			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
4) Due from Grantor Government		9290	0.00	1,149,962.56	1,149,962.56				
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			9,104,054.52	783,438.70	9,887,493.22				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	520,466.00	4,775.70	525,241.70				
2) Due to Grantor Governments		9590	(16,761.00)	(2,424.00)	(19,185.00)				
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			503,705.00	2,351.70	506,056.70				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			8,600,349.52	781,087.00	9,381,436.52				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	3,114,125.00	0.00	3,114,125.00	1,025,408.00	0.00	1,025,408.00	-67.1%
Education Protection Account State Aid - Current Year		8012	285,358.00	0.00	285,358.00	266,256.00	0.00	266,256.00	-6.7%
State Aid - Prior Years		8019	(451,072.00)	0.00	(451,072.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	47,865.00	0.00	47,865.00	47,691.00	0.00	47,691.00	-0.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	12,886,445.00	0.00	12,886,445.00	13,887,121.00	0.00	13,887,121.00	7.8%
Unsecured Roll Taxes		8042	230,721.00	0.00	230,721.00	248,595.00	0.00	248,595.00	7.7%
Prior Years' Taxes		8043	20,352.00	0.00	20,352.00	20,352.00	0.00	20,352.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	390,180.00	0.00	390,180.00	New
Education Revenue Augmentation Fund (ERAF)		8045	(1,862,606.00)	0.00	(1,862,606.00)	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			14,271,188.00	0.00	14,271,188.00	15,885,603.00	0.00	15,885,603.00	11.3%
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(21,352.00)	0.00	(21,352.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			14,249,836.00	0.00	14,249,836.00	15,885,603.00	0.00	15,885,603.00	11.5%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	209,703.00	209,703.00	0.00	195,621.00	195,621.00	-6.7%
Special Education Discretionary Grants		8182	0.00	17,347.00	17,347.00	0.00	17,347.00	17,347.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		42,807.00	42,807.00		37,670.00	37,670.00	-12.0%

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)	
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		18,816.00	18,816.00		16,558.00	16,558.00	-12.0%
Title III, Part A, Immigrant Student Program	4201	8290		11,314.00	11,314.00		9,956.00	9,956.00	-12.0%
Title III, Part A, English Learner Program	4203	8290		11,759.00	11,759.00		10,347.00	10,347.00	-12.0%
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		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	14,149.60	14,149.60	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	335,895.60	335,895.60	0.00	297,499.00	297,499.00	-11.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	45,391.00	0.00	45,391.00	50,335.00	0.00	50,335.00	10.9%
Lottery - Unrestricted and Instructional Materials		8560	258,092.70	95,595.00	353,687.70	226,318.00	89,196.00	315,514.00	-10.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	22,731.00	2,084,903.96	2,107,634.96	22,731.00	1,052,357.00	1,075,088.00	-49.0%
TOTAL, OTHER STATE REVENUE			326,214.70	2,180,498.96	2,506,713.66	299,384.00	1,141,553.00	1,440,937.00	-42.5%
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	3,664,570.00	3,664,570.00	0.00	3,847,799.00	3,847,799.00	5.0%
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	568,146.00	0.00	568,146.00	568,145.00	0.00	568,145.00	0.0%
Interest		8660	41,578.00	0.00	41,578.00	25,000.00	0.00	25,000.00	-39.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DescriptionResource CodesObject Codes			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	463,472.00	1,250,987.42	1,714,459.42	336,223.00	1,087,736.00	1,423,959.00	-16.9%
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	0.0%
From County Offices	6500	8792		949,149.27	949,149.27		892,179.00	892,179.00	-6.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,073,196.00	5,864,706.69	6,937,902.69	929,368.00	5,827,714.00	6,757,082.00	-2.6%
TOTAL, REVENUES			15,649,246.70	8,381,101.25	24,030,347.95	17,114,355.00	7,266,766.00	24,381,121.00	1.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,452,763.70	4,695,797.93	8,148,561.63	3,612,055.00	4,386,587.00	7,998,642.00	-1.8%
Certificated Pupil Support Salaries		1200	0.00	816,227.42	816,227.42	25,747.00	834,640.00	860,387.00	5.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,054,880.00	161,768.00	1,216,648.00	1,163,967.00	191,094.00	1,355,061.00	11.4%
Other Certificated Salaries		1900	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,542,643.70	5,673,793.35	10,216,437.05	4,836,769.00	5,412,321.00	10,249,090.00	0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	31,309.00	617,166.60	648,475.60	33,936.00	808,416.00	842,352.00	29.9%
Classified Support Salaries		2200	789,715.00	187,452.44	977,167.44	756,670.00	320,978.00	1,077,648.00	10.3%
Classified Supervisors' and Administrators' Salaries		2300	192,056.00	152,039.04	344,095.04	213,830.00	163,826.00	377,656.00	9.8%
Clerical, Technical and Office Salaries		2400	866,227.00	32,953.00	899,180.00	939,576.00	32,573.00	972,149.00	8.1%
Other Classified Salaries		2900	139,830.00	107,443.00	247,273.00	143,993.00	202,426.00	346,419.00	40.1%
TOTAL, CLASSIFIED SALARIES			2,019,137.00	1,097,054.08	3,116,191.08	2,088,005.00	1,528,219.00	3,616,224.00	16.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	731,160.00	1,923,180.01	2,654,340.01	1,200,269.00	1,577,026.00	2,777,295.00	4.6%
PERS		3201-3202	458,588.00	245,779.94	704,367.94	442,795.00	338,340.00	781,135.00	10.9%
OASDI/Medicare/Alternative		3301-3302	222,726.00	130,376.75	353,102.75	227,117.00	203,028.88	430,145.88	21.8%
Health and Welfare Benefits		3401-3402	882,393.00	519,076.75	1,401,469.75	780,892.00	651,691.00	1,432,583.00	2.2%
Unemployment Insurance		3501-3502	39,506.00	21,361.95	60,867.95	4,010.00	2,656.00	6,666.00	-89.0%
Workers' Compensation		3601-3602	161,420.00	82,255.26	243,675.26	161,769.00	87,941.00	249,710.00	2.5%
OPEB, Allocated		3701-3702	58,502.00	0.00	58,502.00	58,502.00	0.00	58,502.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	279,348.00	4,072.00	283,420.00	279,348.00	8,144.00	287,492.00	1.4%
TOTAL, EMPLOYEE BENEFITS			2,833,643.00	2,926,102.66	5,759,745.66	3,154,702.00	2,868,826.88	6,023,528.88	4.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	9,000.00	189,738.17	198,738.17	9,000.00	26,050.00	35,050.00	-82.4%
Books and Other Reference Materials		4200	22,500.00	57,290.18	79,790.18	22,500.00	74,920.00	97,420.00	22.1%
Materials and Supplies		4300	139,915.00	273,191.49	413,106.49	134,915.00	228,545.99	363,460.99	-12.0%
Noncapitalized Equipment		4400	14,000.00	6,678.66	20,678.66	14,000.00	2,676.00	16,676.00	-19.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			185,415.00	526,898.50	712,313.50	180,415.00	332,191.99	512,606.99	-28.0%
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	215,100.00	145,602.00	360,702.00	193,000.00	135,133.00	328,133.00	-9.0%
Dues and Memberships		5300	53,000.00	0.00	53,000.00	53,000.00	0.00	53,000.00	0.0%
Insurance		5400 - 5450	196,033.00	0.00	196,033.00	231,017.00	0.00	231,017.00	17.8%
Operations and Housekeeping Services		5500	288,721.00	0.00	288,721.00	299,721.00	0.00	299,721.00	3.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,750.00	161,693.50	184,443.50	22,750.00	161,500.00	184,250.00	-0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Professional/Consulting Services and Operating Expenditures		5800	831,982.56	1,402,298.60	2,234,281.16	746,003.00	1,084,632.41	1,830,635.41	-18.1%
Communications		5900	63,800.00	0.00	63,800.00	71,300.00	0.00	71,300.00	11.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,671,386.56	1,709,594.10	3,380,980.66	1,616,791.00	1,381,265.41	2,998,056.41	-11.3%
<b>CAPITAL OUTLAY</b>									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	3,402.57	3,402.57	0.00	2,903.77	2,903.77	-14.7%
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			0.00	3,402.57	3,402.57	0.00	2,903.77	2,903.77	-14.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	287,347.00	287,347.00	0.00	327,482.00	327,482.00	14.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	31,920.00	0.00	31,920.00	31,920.00	0.00	31,920.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			31,920.00	287,347.00	319,267.00	31,920.00	327,482.00	359,402.00	12.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(10,881.00)	10,881.00	0.00	(12,440.00)	12,440.00	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			(10,881.00)	10,881.00	0.00	(12,440.00)	12,440.00	0.00	0.0%
TOTAL, EXPENDITURES			11,273,264.26	12,235,073.26	23,508,337.52	11,896,162.00	11,865,650.05	23,761,812.05	1.1%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State 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)	
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(3,370,580.18)	3,370,580.18	0.00	(4,012,469.00)	4,012,469.00	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			(3,370,580.18)	3,370,580.18	0.00	(4,012,469.00)	4,012,469.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(3,370,580.18)	3,370,580.18	0.00	(4,012,469.00)	4,012,469.00	0.00	0.0%

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	14,249,836.00	0.00	14,249,836.00	15,885,603.00	0.00	15,885,603.00	11.5%
2) Federal Revenue		8100-8299	0.00	335,895.60	335,895.60	0.00	297,499.00	297,499.00	-11.4%
3) Other State Revenue		8300-8599	326,214.70	2,180,498.96	2,506,713.66	299,384.00	1,141,553.00	1,440,937.00	-42.5%
4) Other Local Revenue		8600-8799	1,073,196.00	5,864,706.69	6,937,902.69	929,368.00	5,827,714.00	6,757,082.00	-2.6%
5) TOTAL, REVENUES			15,649,246.70	8,381,101.25	24,030,347.95	17,114,355.00	7,266,766.00	24,381,121.00	1.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	5,631,028.68	9,191,800.86	14,822,829.54	6,081,182.00	8,433,806.00	14,514,988.00	-2.1%
2) Instruction - Related Services	2000-2999		2,065,470.00	470,225.00	2,535,695.00	2,059,102.00	712,060.00	2,771,162.00	9.3%
3) Pupil Services	3000-3999		288,808.00	1,267,291.28	1,556,099.28	349,695.00	1,312,456.88	1,662,151.88	6.8%
4) Ancillary Services	4000-4999		0.00	36,126.00	36,126.00	0.00	39,501.00	39,501.00	9.3%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,159,601.58	179,987.00	2,339,588.58	2,199,633.00	186,627.00	2,386,260.00	2.0%
8) Plant Services	8000-8999		1,096,436.00	802,296.12	1,898,732.12	1,174,630.00	853,717.17	2,028,347.17	6.8%
9) Other Outgo	9000-9999		31,920.00	287,347.00	319,267.00	31,920.00	327,482.00	359,402.00	12.6%
10) TOTAL, EXPENDITURES			11,273,264.26	12,235,073.26	23,508,337.52	11,896,162.00	11,865,650.05	23,761,812.05	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,375,982.44	(3,853,972.01)	522,010.43	5,218,193.00	(4,598,884.05)	619,308.95	18.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,370,580.18)	3,370,580.18	0.00	(4,012,469.00)	4,012,469.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,370,580.18)	3,370,580.18	0.00	(4,012,469.00)	4,012,469.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,005,402.26	(483,391.83)	522,010.43	1,205,724.00	(586,415.05)	619,308.95	18.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,048,149.37	2,179,018.47	9,227,167.84	8,053,551.63	1,695,626.64	9,749,178.27	5.7%
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)			7,048,149.37	2,179,018.47	9,227,167.84	8,053,551.63	1,695,626.64	9,749,178.27	5.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,048,149.37	2,179,018.47	9,227,167.84	8,053,551.63	1,695,626.64	9,749,178.27	5.7%
2) Ending Balance, June 30 (E + F1e)			8,053,551.63	1,695,626.64	9,749,178.27	9,259,275.63	1,109,211.59	10,368,487.22	6.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,695,627.70	1,695,627.70	0.00	1,109,212.65	1,109,212.65	-34.6%
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	312,000.00	0.00	312,000.00	312,000.00	0.00	312,000.00	0.0%
OPEB Liability, Deferred Mnt. Reserve, Special Ed. Reserve	0000	9780	312,000.00		312,000.00			0.00	
OPEB Liability, Deferred Mnt. Reserve, Special Ed. Reserve 9780	0000	9780			0.00	312,000.00		312,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,410,500.00	0.00	1,410,500.00	1,425,709.00	0.00	1,425,709.00	1.1%
Unassigned/Unappropriated Amount		9790	6,330,051.63	(1.06)	6,330,050.57	7,521,566.63	(1.06)	7,521,565.57	18.8%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	271,464.00	271,464.00
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	93,567.88	0.00
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	47,670.60	14,113.60
5810	Other Restricted Federal	704,888.79	381,947.79
6053	Child Dev: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	197,983.00	197,983.00
6230	California Clean Energy Jobs Act	28,822.40	0.00
6266	Educator Effectiveness, FY 2021-22	177,997.14	89,574.14
6300	Lottery: Instructional Materials	66,185.12	66,185.12
6547	Special Education Early Intervention Preschool Grant	87,945.00	87,945.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	9,144.77	0.00
7029	Child Nutrition: Food Service Staff Training Funds	6,208.00	0.00
7311	Classified School Employee Professional Development Block Grant	3,751.00	0.00
Total, Restricted Balance		1,695,627.70	1,109,212.65

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	400,000.00	433,094.00	8.3%
3) Other State Revenue		8300-8599	31,448.00	61,448.00	95.4%
4) Other Local Revenue		8600-8799	350.00	0.00	-100.0%
5) TOTAL, REVENUES			431,798.00	494,542.00	14.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	64,814.00	92,139.00	42.2%
3) Employee Benefits		3000-3999	33,567.00	49,403.00	47.2%
4) Books and Supplies		4000-4999	1,000.00	1,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	410,039.00	352,000.00	-14.2%
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			509,420.00	494,542.00	-2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(77,622.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(77,622.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	123,242.06	45,620.06	-63.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			123,242.06	45,620.06	-63.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			123,242.06	45,620.06	-63.0%
2) Ending Balance, June 30 (E + F1e)			45,620.06	45,620.06	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	45,620.06	45,620.06	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	13,743.39		
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			13,743.39		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			13,743.39		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	400,000.00	433,094.00	8.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			400,000.00	433,094.00	8.3%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	31,448.00	61,448.00	95.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			31,448.00	61,448.00	95.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	350.00	0.00	-100.0%
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	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			350.00	0.00	-100.0%
TOTAL, REVENUES			431,798.00	494,542.00	14.5%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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	64,814.00	92,139.00	42.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			64,814.00	92,139.00	42.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	16,444.00	24,582.00	49.5%
OASDI/Medicare/Alternative		3301-3302	4,959.00	7,049.00	42.1%
Health and Welfare Benefits		3401-3402	10,516.00	15,844.00	50.7%
Unemployment Insurance		3501-3502	324.00	46.00	-85.8%
Workers' Compensation		3601-3602	1,324.00	1,882.00	42.1%

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			33,567.00	49,403.00	47.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,000.00	1,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,000.00	1,000.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	410,039.00	352,000.00	-14.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			410,039.00	352,000.00	-14.2%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			509,420.00	494,542.00	-2.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	400,000.00	433,094.00	8.3%
3) Other State Revenue		8300-8599	31,448.00	61,448.00	95.4%
4) Other Local Revenue		8600-8799	350.00	0.00	-100.0%
5) TOTAL, REVENUES			431,798.00	494,542.00	14.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		509,420.00	494,542.00	-2.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			509,420.00	494,542.00	-2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(77,622.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(77,622.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	123,242.06	45,620.06	-63.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			123,242.06	45,620.06	-63.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			123,242.06	45,620.06	-63.0%
2) Ending Balance, June 30 (E + F1e)			45,620.06	45,620.06	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	45,620.06	45,620.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	45,006.06	45,006.06
5810	Other Restricted Federal	614.00	614.00
Total, Restricted Balance		45,620.06	45,620.06

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	60.00	500.00	733.3%
5) TOTAL, REVENUES			60.00	500.00	733.3%
<b>B. EXPENDITURES</b>					
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	60.00	500.00	733.3%
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			60.00	500.00	733.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	97,605.97	97,605.97	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			97,605.97	97,605.97	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,605.97	97,605.97	0.0%
2) Ending Balance, June 30 (E + F1e)			97,605.97	97,605.97	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	97,605.97	97,605.97	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	98,106.06		
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			98,106.06		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			98,106.06		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	60.00	500.00	733.3%
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			60.00	500.00	733.3%
TOTAL, REVENUES			60.00	500.00	733.3%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60.00	500.00	733.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			60.00	500.00	733.3%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			60.00	500.00	733.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	60.00	500.00	733.3%
5) TOTAL, REVENUES			60.00	500.00	733.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		60.00	500.00	733.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			60.00	500.00	733.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	97,605.97	97,605.97	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			97,605.97	97,605.97	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,605.97	97,605.97	0.0%
2) Ending Balance, June 30 (E + F1e)			97,605.97	97,605.97	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	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	97,605.97	97,605.97	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
<b>A. REVENUES</b>					
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	10.00	60.00	500.0%
5) TOTAL, REVENUES			10.00	60.00	500.0%
<b>B. EXPENDITURES</b>					
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	10.00	60.00	500.0%
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			10.00	60.00	500.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,345.18	12,345.18	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,345.18	12,345.18	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,345.18	12,345.18	0.0%
2) Ending Balance, June 30 (E + F1e)			12,345.18	12,345.18	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	12,345.18	12,345.18	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	12,408.43		
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			12,408.43		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	(.01)		
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			(.01)		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			12,408.44		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	10.00	60.00	500.0%
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			10.00	60.00	500.0%
TOTAL, REVENUES			10.00	60.00	500.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	10.00	60.00	500.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10.00	60.00	500.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			10.00	60.00	500.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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
<b>A. REVENUES</b>					
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	10.00	60.00	500.0%
5) TOTAL, REVENUES			10.00	60.00	500.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		10.00	60.00	500.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10.00	60.00	500.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,345.18	12,345.18	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,345.18	12,345.18	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,345.18	12,345.18	0.0%
2) Ending Balance, June 30 (E + F1e)			12,345.18	12,345.18	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	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	12,345.18	12,345.18	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
<b>A. REVENUES</b>					
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	34,247.00	35,322.00	3.1%
5) TOTAL, REVENUES			34,247.00	35,322.00	3.1%
<b>B. EXPENDITURES</b>					
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	10,000.00	30,000.00	200.0%
5) Services and Other Operating Expenditures		5000-5999	2,300.00	5,322.00	131.4%
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			12,300.00	35,322.00	187.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			21,947.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			21,947.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	229,688.54	251,635.54	9.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			229,688.54	251,635.54	9.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			229,688.54	251,635.54	9.6%
2) Ending Balance, June 30 (E + F1e)			251,635.54	251,635.54	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	251,635.54	251,635.54	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	255,829.79		
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			255,829.79		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			255,829.79		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	125.00	1,200.00	860.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	34,122.00	34,122.00	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			34,247.00	35,322.00	3.1%
TOTAL, REVENUES			34,247.00	35,322.00	3.1%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	15,000.00	200.0%
Noncapitalized Equipment		4400	5,000.00	15,000.00	200.0%
TOTAL, BOOKS AND SUPPLIES			10,000.00	30,000.00	200.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	2,300.00	5,322.00	131.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,300.00	5,322.00	131.4%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,300.00	35,322.00	187.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	34,247.00	35,322.00	3.1%
5) TOTAL, REVENUES			34,247.00	35,322.00	3.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		12,300.00	35,322.00	187.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,300.00	35,322.00	187.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			21,947.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			21,947.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	229,688.54	251,635.54	9.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			229,688.54	251,635.54	9.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			229,688.54	251,635.54	9.6%
2) Ending Balance, June 30 (E + F1e)			251,635.54	251,635.54	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	251,635.54	251,635.54	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	251,635.54	251,635.54
Total, Restricted Balance		251,635.54	251,635.54

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,900.00	26,000.00	796.6%
5) TOTAL, REVENUES			2,900.00	26,000.00	796.6%
<b>B. EXPENDITURES</b>					
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	450,000.00	450,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	50,000.00	50,000.00	0.0%
6) Capital Outlay		6000-6999	375,000.00	385,000.00	2.7%
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			875,000.00	885,000.00	1.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(872,100.00)	(859,000.00)	-1.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(872,100.00)	(859,000.00)	-1.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,401,201.03	4,529,101.03	-16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,401,201.03	4,529,101.03	-16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,401,201.03	4,529,101.03	-16.1%
2) Ending Balance, June 30 (E + F1e)			4,529,101.03	3,670,101.03	-19.0%
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	4,529,101.03	3,670,101.03	-19.0%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,174,901.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,174,901.98		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			5,174,901.98		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,900.00	26,000.00	796.6%
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			2,900.00	26,000.00	796.6%
TOTAL, REVENUES			2,900.00	26,000.00	796.6%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	400,000.00	400,000.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	50,000.00	50,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			450,000.00	450,000.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	50,000.00	50,000.00	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			50,000.00	50,000.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	15,000.00	15,000.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	360,000.00	370,000.00	2.8%
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			375,000.00	385,000.00	2.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			875,000.00	885,000.00	1.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	2,900.00	26,000.00	796.6%
5) TOTAL, REVENUES			2,900.00	26,000.00	796.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		875,000.00	885,000.00	1.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			875,000.00	885,000.00	1.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(872,100.00)	(859,000.00)	-1.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(872,100.00)	(859,000.00)	-1.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,401,201.03	4,529,101.03	-16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,401,201.03	4,529,101.03	-16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,401,201.03	4,529,101.03	-16.1%
2) Ending Balance, June 30 (E + F1e)			4,529,101.03	3,670,101.03	-19.0%
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	4,529,101.03	3,670,101.03	-19.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
7710	State School Facilities Projects	4,529,101.03	3,670,101.03
Total, Restricted Balance		4,529,101.03	3,670,101.03

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,718,885.93	3,718,885.93	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,718,885.93	3,718,885.93	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,718,885.93	3,718,885.93	0.0%
2) Ending Balance, June 30 (E + F1e)			3,718,885.93	3,718,885.93	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	3,718,885.93	3,718,885.93	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,718,885.93		
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			3,718,885.93		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,718,885.93		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,718,885.93	3,718,885.93	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,718,885.93	3,718,885.93	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,718,885.93	3,718,885.93	0.0%
2) Ending Balance, June 30 (E + F1e)			3,718,885.93	3,718,885.93	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	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	3,718,885.93	3,718,885.93	0.0%



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

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
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)						
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
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)	1,194.51	1,194.51	1,426.79	1,155.25	1,155.25	1,331.28
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	1,194.51	1,194.51	1,426.79	1,155.25	1,155.25	1,331.28
<b>5. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	1,194.51	1,194.51	1,426.79	1,155.25	1,155.25	1,331.28
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

21 65367 0000000  
Form SIAA  
E8BMGZW1SH(2023-24)

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

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

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

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

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

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

21 65367 0000000  
Form SIAA  
E8BMGZW1SH(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

21 65367 0000000  
Form SIAB  
E8BMGZW1SH(2023-24)

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

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

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



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

21 65367 0000000  
Form SIAB  
E8BMGZW1SH(2023-24)

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

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

21 65367 0000000  
Form CEA  
E8BMGZW1SH(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	10,216,437.05	301	0.00	303	10,216,437.05	305	258,092.70		307	9,958,344.35	309
2000 - Classified Salaries	3,116,191.08	311	0.00	313	3,116,191.08	315	0.00		317	3,116,191.08	319
3000 - Employee Benefits	5,759,745.66	321	58,502.00	323	5,701,243.66	325	0.00		327	5,701,243.66	329
4000 - Books, Supplies Equip Replace. (6500)	712,313.50	331	0.00	333	712,313.50	335	239,534.01		337	472,779.49	339
5000 - Services. . & 7300 - Indirect Costs	3,380,980.66	341	0.00	343	3,380,980.66	345	688,659.00		347	2,692,321.66	349
TOTAL					23,127,165.95	365	TOTAL			21,940,880.24	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	224,300.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .	12,720,893.09	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	12,720,893.09	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	57.98%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	57.98%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	2.02%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	21,940,880.24	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	443,205.78	

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


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

21 65367 0000000  
Form CEB  
E8BMGZW1SH(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	10,249,090.00	301	0.00	303	10,249,090.00	305	226,318.00		307	10,022,772.00	309
2000 - Classified Salaries	3,616,224.00	311	0.00	313	3,616,224.00	315	0.00		317	3,616,224.00	319
3000 - Employee Benefits	6,023,528.88	321	58,502.00	323	5,965,026.88	325	0.00		327	5,965,026.88	329
4000 - Books, Supplies Equip Replace. (6500)	512,606.99	331	0.00	333	512,606.99	335	95,437.00		337	417,169.99	339
5000 - Services. . & 7300 - Indirect Costs	2,998,056.41	341	0.00	343	2,998,056.41	345	537,556.40		347	2,460,500.01	349
TOTAL					23,341,004.28	365	TOTAL			22,481,692.88	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	225,012.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .	12,874,773.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	12,874,773.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	57.27%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

<b>PART III: DEFICIENCY AMOUNT</b>		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	57.27%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	2.73%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	22,481,692.88	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	613,750.22	

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

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 882,559.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 18,151,312.79

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.86%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 1,291,992.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 135,300.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	92,113.02
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,519,405.02
9. Carry-Forward Adjustment (Part IV, Line F)	100,543.72
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,619,948.73

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	14,822,829.54
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,535,695.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,556,099.28
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	36,126.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	798,851.58
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	40,590.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	72,855.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,803,216.53
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	509,420.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	22,175,682.93

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)	6.85%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2024-25 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B19)	7.31%
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**Part IV - Carry-forward Adjustment**

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

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	1,519,405.02
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	24,775.66
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.51%) times Part III, Line B19); zero if negative	100,543.72
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.51%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.61%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	100,543.72
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	100,543.72



Approved  
indirect  
cost rate: 6.51%

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Highest  
rate used  
in any  
program: 5.61%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	47,730.78	2,000.00	4.19%
01	4035	17,816.00	1,000.00	5.61%
01	5810	161,305.99	7,881.00	4.89%

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	23,508,337.52
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	725,471.77
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,402.57
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	31,920.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				35,322.57
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	77,622.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				22,825,165.18
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				1,194.51
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,108.39

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	20,032,628.22	15,452.98
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	20,032,628.22	15,452.98
B. Required effort (Line A.2 times 90%)	18,029,365.40	13,907.68
C. Current year expenditures (Line I.E and Line II.B)	22,825,165.18	19,108.39
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

Budget, July 1  
2022-23 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		197,671.47	197,671.47
2. State Lottery Revenue	8560	258,092.70		95,595.00	353,687.70
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		258,092.70	0.00	293,266.47	551,359.17
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	258,092.70		0.00	258,092.70
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		227,081.35	227,081.35
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		258,092.70	0.00	227,081.35	485,174.05
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	0.00	66,185.12	66,185.12
<b>D. COMMENTS:</b>					

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

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

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	15,885,603.00	0.43%	15,953,170.00	3.56%	16,520,914.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	299,384.00	-14.54%	255,867.00	-3.48%	246,957.00
4. Other Local Revenues	8600-8799	929,368.00	0.76%	936,470.00	0.77%	943,660.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,012,469.00)	18.99%	(4,774,479.00)	10.73%	(5,286,795.00)
6. Total (Sum lines A1 thru A5c)		13,101,886.00	-5.58%	12,371,028.00	0.43%	12,424,736.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,836,769.00		5,196,450.00
b. Step & Column Adjustment				359,681.00		(3,193.00)
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,836,769.00	7.44%	5,196,450.00	-0.06%	5,193,257.00
2. Classified Salaries						
a. Base Salaries				2,088,005.00		2,203,082.00
b. Step & Column Adjustment				115,077.00		112,782.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,088,005.00	5.51%	2,203,082.00	5.12%	2,315,864.00
3. Employee Benefits	3000-3999	3,154,702.00	-2.02%	3,091,124.00	1.84%	3,147,918.00
4. Books and Supplies	4000-4999	180,415.00	0.00%	180,415.00	0.00%	180,415.00
5. Services and Other Operating Expenditures	5000-5999	1,616,791.00	18.89%	1,922,262.00	1.32%	1,947,666.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	31,920.00	0.00%	31,920.00	0.00%	31,920.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,440.00)	0.00%	(12,440.00)	0.00%	(12,440.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,896,162.00	6.02%	12,612,813.00	1.52%	12,804,600.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		1,205,724.00		(241,785.00)		(379,864.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,053,551.63		9,259,275.63		9,017,490.63
2. Ending Fund Balance (Sum lines C and D1)		9,259,275.63		9,017,490.63		8,637,626.63
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	312,000.00		312,000.00		312,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,425,709.00		1,510,786.00		1,554,898.00
2. Unassigned/Unappropriated	9790	7,521,566.63		7,193,704.63		6,769,728.63
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,259,275.63		9,017,490.63		8,637,626.63
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,425,709.00		1,510,786.00		1,554,898.00
c. Unassigned/Unappropriated	9790	7,521,566.63		7,193,704.63		6,769,728.63
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		8,947,275.63		8,704,490.63		8,324,626.63
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						



Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	297,499.00	-3.01%	288,557.00	-3.14%	279,486.00
3. Other State Revenues	8300-8599	1,141,553.00	-1.98%	1,118,907.00	2.13%	1,142,794.00
4. Other Local Revenues	8600-8799	5,827,714.00	3.30%	6,020,103.00	3.36%	6,222,113.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	4,012,469.00	18.99%	4,774,479.00	10.73%	5,286,795.00
6. Total (Sum lines A1 thru A5c)		11,279,235.00	8.18%	12,202,046.00	5.98%	12,931,188.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,412,321.00		5,429,621.00
b. Step & Column Adjustment				17,300.00		247,850.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,412,321.00	0.32%	5,429,621.00	4.56%	5,677,471.00
2. Classified Salaries						
a. Base Salaries				1,528,219.00		1,570,877.00
b. Step & Column Adjustment				42,658.00		95,388.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,528,219.00	2.79%	1,570,877.00	6.07%	1,666,265.00
3. Employee Benefits	3000-3999	2,868,826.88	21.29%	3,479,499.00	4.86%	3,648,721.00
4. Books and Supplies	4000-4999	332,191.99	9.89%	365,049.00	-0.91%	361,712.00
5. Services and Other Operating Expenditures	5000-5999	1,381,265.41	-1.84%	1,355,790.00	0.44%	1,361,778.00
6. Capital Outlay	6000-6999	2,903.77	-100.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	327,482.00	8.00%	353,681.00	8.00%	381,975.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	12,440.00	0.00%	12,440.00	0.00%	12,440.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,865,650.05	5.91%	12,566,957.00	4.32%	13,110,362.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(586,415.05)		(364,911.00)		(179,174.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,695,626.64		1,109,211.59		744,300.59
2. Ending Fund Balance (Sum lines C and D1)		1,109,211.59		744,300.59		565,126.59
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,109,212.65		744,300.59		565,126.59
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.06)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,109,211.59		744,300.59		565,126.59
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	15,885,603.00	0.43%	15,953,170.00	3.56%	16,520,914.00
2. Federal Revenues	8100-8299	297,499.00	-3.01%	288,557.00	-3.14%	279,486.00
3. Other State Revenues	8300-8599	1,440,937.00	-4.59%	1,374,774.00	1.09%	1,389,751.00
4. Other Local Revenues	8600-8799	6,757,082.00	2.95%	6,956,573.00	3.01%	7,165,773.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		24,381,121.00	0.79%	24,573,074.00	3.19%	25,355,924.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				10,249,090.00		10,626,071.00
b. Step & Column Adjustment				376,981.00		244,657.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,249,090.00	3.68%	10,626,071.00	2.30%	10,870,728.00
2. Classified Salaries						
a. Base Salaries				3,616,224.00		3,773,959.00
b. Step & Column Adjustment				157,735.00		208,170.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,616,224.00	4.36%	3,773,959.00	5.52%	3,982,129.00
3. Employee Benefits	3000-3999	6,023,528.88	9.08%	6,570,623.00	3.44%	6,796,639.00
4. Books and Supplies	4000-4999	512,606.99	6.41%	545,464.00	-0.61%	542,127.00
5. Services and Other Operating Expenditures	5000-5999	2,998,056.41	9.34%	3,278,052.00	0.96%	3,309,444.00
6. Capital Outlay	6000-6999	2,903.77	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	359,402.00	7.29%	385,601.00	7.34%	413,895.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		23,761,812.05	5.97%	25,179,770.00	2.92%	25,914,962.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		619,308.95		(606,696.00)		(559,038.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,749,178.27		10,368,487.22		9,761,791.22
2. Ending Fund Balance (Sum lines C and D1)		10,368,487.22		9,761,791.22		9,202,753.22
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		1,000.00		1,000.00
b. Restricted	9740	1,109,212.65		744,300.59		565,126.59
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	312,000.00		312,000.00		312,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,425,709.00		1,510,786.00		1,554,898.00
2. Unassigned/Unappropriated	9790	7,521,565.57		7,193,704.63		6,769,728.63
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,368,487.22		9,761,791.22		9,202,753.22
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,425,709.00		1,510,786.00		1,554,898.00
c. Unassigned/Unappropriated	9790	7,521,566.63		7,193,704.63		6,769,728.63
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.06)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		8,947,274.57		8,704,490.63		8,324,626.63
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		37.65%		34.57%		32.12%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Marin County SELPA						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,155.25		1,155.25		1,155.25
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		23,761,812.05		25,179,770.00		25,914,962.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		23,761,812.05		25,179,770.00		25,914,962.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		712,854.36		755,393.10		777,448.86
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		712,854.36		755,393.10		777,448.86
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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):	1,155.25	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

**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	1,483	1,483		
Charter School				
<b>Total ADA</b>	<b>1,483</b>	<b>1,483</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	1,483	1,483		
Charter School				
<b>Total ADA</b>	<b>1,483</b>	<b>1,483</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	1,300	1,427		
Charter School		0		
<b>Total ADA</b>	<b>1,300</b>	<b>1,427</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	1,331			
Charter School	0			
<b>Total ADA</b>	<b>1,331</b>			

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**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Enrollment

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	1,536	1,434		
Charter School				
<b>Total Enrollment</b>	<b>1,536</b>	<b>1,434</b>	<b>6.6%</b>	<b>Not Met</b>
Second Prior Year (2021-22)				
District Regular	1,340	1,354		
Charter School				
<b>Total Enrollment</b>	<b>1,340</b>	<b>1,354</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	1,346	1,260		
Charter School				
<b>Total Enrollment</b>	<b>1,346</b>	<b>1,260</b>	<b>6.4%</b>	<b>Not Met</b>
Budget Year (2023-24)				
District Regular	1,215			
Charter School				
<b>Total Enrollment</b>	<b>1,215</b>			

**2B. Comparison of District Enrollment to the Standard**

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. 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)

Larkspur-Corte Madera School District has experienced a significant decline in enrollment due to Covid-19 pandemic.

- 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)

Larkspur-Corte Madera School District has experienced a significant decline in enrollment due to Covid-19 pandemic.



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	1,483	1,434	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>1,483</b>	<b>1,434</b>	<b>103.4%</b>
Second Prior Year (2021-22)			
District Regular	1,304	1,354	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>1,304</b>	<b>1,354</b>	<b>96.3%</b>
First Prior Year (2022-23)			
District Regular	1,195	1,260	
Charter School			
<b>Total ADA/Enrollment</b>	<b>1,195</b>	<b>1,260</b>	<b>94.8%</b>
Historical Average Ratio:			98.2%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>98.7%</b>

**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	1,155	1,215		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>1,155</b>	<b>1,215</b>	<b>95.1%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	1,155	1,215		
Charter School				
<b>Total ADA/Enrollment</b>	<b>1,155</b>	<b>1,215</b>	<b>95.1%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	1,155	1,215		
Charter School				
<b>Total ADA/Enrollment</b>	<b>1,155</b>	<b>1,215</b>	<b>95.1%</b>	<b>Met</b>

**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)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

**4A1. Calculating the District's LCFF Revenue Standard**

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

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

**Projected LCFF Revenue**

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	1,426.79	1,331.28	1,222.49	1,172.69
b. Prior Year ADA (Funded)		1,426.79	1,331.28	1,222.49
c. Difference (Step 1a minus Step 1b)		(95.51)	(108.79)	(49.80)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(6.69%)	(8.17%)	(4.07%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		13,028,163.00	13,532,223.00	14,056,446.00
b1. COLA percentage		13.26%	8.22%	3.94%
b2. COLA amount (proxy for purposes of this criterion)		1,727,534.41	1,112,348.73	553,823.97
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		13.26%	8.22%	3.94%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		6.57%	.05%	(.13%)
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	11,322,777.00	14,593,939.00	14,759,244.00	15,336,948.00
Percent Change from Previous Year		28.89%	1.13%	3.91%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		27.89% to 29.89%	0.13% to 2.13%	2.91% to 4.91%

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)	14,722,260.00	15,885,603.00	15,953,170.00	16,520,914.00
District's Projected Change in LCFF Revenue:		7.90%	.43%	3.56%
Basic Aid Standard		27.89% to 29.89%	0.13% to 2.13%	2.91% to 4.91%
Status:		Not 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 NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:  
(required if NOT met)

The District is anticipating a projected high property tax which is probably the last of the major property exchanges that took place in the last 2.5 years. The market has slowed and the DOF estimates that property tax levels will start to drop.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	11,288,909.61	12,320,472.72	91.6%
Second Prior Year (2021-22)	8,503,979.83	9,789,056.74	86.9%
First Prior Year (2022-23)	9,395,423.70	11,273,264.26	83.3%
Historical Average Ratio:			87.3%
	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.3% to 90.3%	84.3% to 90.3%	84.3% to 90.3%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2023-24)	10,079,476.00	11,896,162.00	84.7%	Met
1st Subsequent Year (2024-25)	10,490,656.00	12,612,813.00	83.2%	Not Met
2nd Subsequent Year (2025-26)	10,657,039.00	12,804,600.00	83.2%	Not Met

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

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

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

**Explanation:**

(required if NOT met)

Due to addition of One-Time Funding that the District has received, LCMSD's operational costs have increased due to the expenditures not being used to create new positions or ongoing costs.

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):	6.57%	.05%	(.13%)
<b>2. District's Other Revenues and Expenditures</b>			
<b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-3.43% to 16.57%</b>	<b>-9.95% to 10.05%</b>	<b>-10.13% to 9.87%</b>
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	1.57% to 11.57%	-4.95% to 5.05%	-5.13% to 4.87%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2022-23)	335,895.60		
Budget Year (2023-24)	297,499.00	(11.43%)	Yes
1st Subsequent Year (2024-25)	288,557.00	(3.01%)	No
2nd Subsequent Year (2025-26)	279,486.00	(3.14%)	No

**Explanation:**  
(required if Yes)

LCMSD is budgeting a decrease of 12% in Federal Revenue due to the decrease in Free/Reduced/Foster Youth/Homeless counts and also uncertainty of what the Federal funding level will be as of today.

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

First Prior Year (2022-23)	2,506,713.66		
Budget Year (2023-24)	1,440,937.00	(42.52%)	Yes
1st Subsequent Year (2024-25)	1,374,774.00	(4.59%)	No
2nd Subsequent Year (2025-26)	1,389,751.00	1.09%	No

**Explanation:**  
(required if Yes)

LCMSD is showing a significant reduction in other state revenue due to ALL of the one-time funding distributed from Learning Loss Mitigation/CARE/In-Person/Expanded Learning, etc.

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

First Prior Year (2022-23)	6,937,902.69		
Budget Year (2023-24)	6,757,082.00	(2.61%)	Yes
1st Subsequent Year (2024-25)	6,956,573.00	2.95%	No
2nd Subsequent Year (2025-26)	7,165,773.00	3.01%	No

**Explanation:**  
(required if Yes)

LCMSD is anticipating that rentals/leases/summer school agreements could still have a slight drop since COVID-19 pandemic level, but will increase in parcel tax revenues (renewal of parcel tax measure, with a 5% acceleration rate).

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

First Prior Year (2022-23)	712,313.50		
Budget Year (2023-24)	512,606.99	(28.04%)	Yes
1st Subsequent Year (2024-25)	545,464.00	6.41%	Yes
2nd Subsequent Year (2025-26)	542,127.00	(.61%)	No

**Explanation:**

(required if Yes)

Due to the increase in one-time funds (Learning Loss/ESSER/CARES/Special Ed.) the District's operational costs within 4xxx-5xxx had increased. The District chose to not use the funding to create new positions but rather use it toward one-time expenses and/or assist with paying for current positions that were within the restrictions of the funding. The one-time funding will be spent by 2024-2025, therefore, operational expenses will start to decrease.

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

First Prior Year (2022-23)	3,380,980.66		
Budget Year (2023-24)	2,998,056.41	(11.33%)	Yes
1st Subsequent Year (2024-25)	3,278,052.00	9.34%	Yes
2nd Subsequent Year (2025-26)	3,309,444.00	.96%	No

**Explanation:**

(required if Yes)

Due to the increase in one-time funds (Learning Loss/ESSER/CARES/Special Ed.) the District's operational costs within 4xxx-5xxx had increased. The District chose to not use the funding to create new positions but rather use it toward one-time expenses and/or assist with paying for current positions that were within the restrictions of the funding. The one-time funding will be spent by 2024-2025, therefore, operational expenses will start to decrease.

**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)	9,780,511.95		
Budget Year (2023-24)	8,495,518.00	(13.14%)	Not Met
1st Subsequent Year (2024-25)	8,619,904.00	1.46%	Met
2nd Subsequent Year (2025-26)	8,835,010.00	2.50%	Met

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

First Prior Year (2022-23)	4,093,294.16		
Budget Year (2023-24)	3,510,663.40	(14.23%)	Not Met
1st Subsequent Year (2024-25)	3,823,516.00	8.91%	Met
2nd Subsequent Year (2025-26)	3,851,571.00	.73%	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)

LCMSD is budgeting a decrease of 12% in Federal Revenue due to the decrease in Free/Reduced/Foster Youth/Homeless counts and also uncertainty of what the Federal funding level will be as of today.

**Explanation:**

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

LCMSD is showing a significant reduction in other state revenue due to ALL of the one-time funding distributed from Learning Loss Mitigation/CARE/In-Person/Expanded Learning, etc.

**Explanation:**

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

LCMSD is anticipating that rentals/leases/summer school agreements could still have a slight drop since COVID-19 pandemic level, but will increase in parcel tax revenues (renewal of parcel tax measure, with a 5% acceleration rate).

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)

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

Due to the increase in one-time funds (Learning Loss/ESSER/CARES/Special Ed.) the District's operational costs within 4xxx-5xxx had increased. The District chose to not use the funding to create new positions but rather use it toward one-time expenses and/or assist with paying for current positions that were within the restrictions of the funding. The one-time funding will be spent by 2024-2025, therefore, operational expenses will start to decrease.

Due to the increase in one-time funds (Learning Loss/ESSER/CARES/Special Ed.) the District's operational costs within 4xxx-5xxx had increased. The District chose to not use the funding to create new positions but rather use it toward one-time expenses and/or assist with paying for current positions that were within the restrictions of the funding. The one-time funding will be spent by 2024-2025, therefore, operational expenses will start to decrease.

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?

No

- 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)

22,735,485.17

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

0.00

3% Required

Budgeted Contribution<sup>1</sup>

Minimum Contribution  
(Line 2c times 3%)

to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

22,735,485.17

682,064.56

819,815.00

Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

☐ Other (explanation must be provided)

**Explanation:**

(required if NOT met  
and Other is marked)



8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	0.00	1,410,500.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	5,107,194.42	7,047,149.37	6,330,051.63
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(.12)	(.31)	(1.06)
e. Available Reserves (Lines 1a through 1d)	5,107,194.30	7,047,149.06	7,740,550.57
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	20,398,687.99	21,018,634.13	23,508,337.52
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	20,398,687.99	21,018,634.13	23,508,337.52
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	25.0%	33.5%	32.9%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>8.3%</b>	<b>11.2%</b>	<b>11.0%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	2,812,903.47	12,338,759.62	N/A	Met
Second Prior Year (2021-22)	1,939,954.95	9,864,056.74	N/A	Met
First Prior Year (2022-23)	1,005,402.26	11,273,264.26	N/A	Met
Budget Year (2023-24) (Information only)	1,205,724.00	11,896,162.00		

**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 <sup>1</sup>	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

<sup>1</sup> 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 <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	1,400,029.00	2,295,290.95	N/A		Met
Second Prior Year (2021-22)	4,013,648.00	5,108,194.42	N/A		Met
First Prior Year (2022-23)	5,772,775.00	7,048,149.37	N/A		Met
Budget Year (2023-24) (Information only)	8,053,551.63				

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

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

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

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

**Explanation:**  
(required if NOT met)

10. **CRITERION: Reserves**

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

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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.)	1,155	1,155	1,155
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**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?

No

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

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

Marin County SELPA

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,  
objects 7211-7213 and 7221-7223)

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0.00	0.00	0.00

**10B. Calculating the District's Reserve Standard**

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	23,761,812.05	25,179,770.00	25,914,962.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	23,761,812.05	25,179,770.00	25,914,962.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	712,854.36	755,393.10	777,448.86
6. Reserve Standard - by Amount			

(\$80,000 for districts with 0 to 1,000 ADA, else 0)		0.00	0.00	0.00
7.	District's Reserve Standard			
(Greater of Line B5 or Line B6)		712,854.36	755,393.10	777,448.86

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,425,709.00	1,510,786.00	1,554,898.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	7,521,566.63	7,193,704.63	6,769,728.63
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)	(1.06)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	8,947,274.57	8,704,490.63	8,324,626.63
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	37.65%	34.57%	32.12%
District's Reserve Standard (Section 10B, Line 7):		712,854.36	755,393.10	777,448.86
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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2022-23)	(3,370,580.18)			
Budget Year (2023-24)	(4,012,469.00)	641,888.82	19.0%	Not Met
1st Subsequent Year (2024-25)	(4,774,479.00)	762,010.00	19.0%	Not Met
2nd Subsequent Year (2025-26)	(5,040,671.00)	266,192.00	5.6%	Met
<b>1b. Transfers In, General Fund *</b>				
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
<b>1c. Transfers Out, General Fund *</b>				
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
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

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

**Explanation:**

(required if NOT met)

Due to one-time anticipated costs in special education in 2022-23 and out years.

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

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

**Project Information:**

(required if YES)



**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

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

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2023
Leases				
Certificates of Participation				
General Obligation Bonds	26	51-8xxx/9xxx	51-7xxx	47,175,013
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				47,175,013

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	3,836,656	3,926,130	4,017,515	4,097,865
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	3,836,656	3,926,130	4,017,515	4,097,865
Has total annual payment increased over prior year (2022-23)?	Yes	Yes	Yes	Yes

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

**Explanation:**  
(required if Yes  
to increase in total  
annual pay ments)

General Obligation Bonds are paid with taxes levied by the County of Marin Treasurer's Office each year and does not impact the District's general fund.

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	<div>No</div>						
2.	For the district's OPEB:							
	a. Are they lifetime benefits?	<div>No</div>						
	b. Do benefits continue past age 65?	<div>No</div>						
	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:	<div></div>						
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	<div>Actuarial</div>						
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	<table><tr><td>Self-Insurance Fund</td><td>Governmental Fund</td></tr><tr><td></td><td></td></tr></table>			Self-Insurance Fund	Governmental Fund		
Self-Insurance Fund	Governmental Fund							
4.	OPEB Liabilities							
	a. Total OPEB liability	<div>72,334.00</div>						
	b. OPEB plan(s) fiduciary net position (if applicable)	<div>72,334.00</div>						
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	<div>0.00</div>						
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	<div>Actuarial</div>						
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	<div>6/30/2022</div>						
5.	OPEB Contributions	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)				
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method							
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	58,502.00	58,502.00	5,802.00				
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)							
	d. Number of retirees receiving OPEB benefits	9.00	9.00	9.00				

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

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

1

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

No

2

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	86.2	83.2	83.2	81.2

**Certificated (Non-management) Salary and Benefit Negotiations**

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

Yes

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

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

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

Negotiations Settled

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

Mar 08, 2023

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

If Yes, date of Superintendent and CBO certification:

Yes

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

If Yes, date of budget revision board adoption:

Jun 08, 2023

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

Jun 30, 2026

5. Salary settlement:

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

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

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

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

Yes	Yes	Yes

**Certificated (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

No		

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

**Certificated (Non-management) Step and Column Adjustments**

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

Yes	Yes	Yes

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	37.27	37.37	37.27	37.37

**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:

Apr 19, 2023

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

If Yes, date of Superintendent and CBO certification:

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

Yes

If Yes, date of budget revision board adoption:

Jun 08, 2023

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

Jun 30, 2026

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

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

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



Negotiations Not Settled

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

--

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

--	--	--

3. Percent of H&W cost paid by employer

--	--	--

4. Percent projected change in H&W cost over prior year

--	--	--

**Classified (Non-management) Prior Year Settlements**

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

No

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

--	--	--

If Yes, explain the nature of the new costs:

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Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

**Classified (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?

Yes

Yes

Yes

2. Cost of step & column adjustments

--	--	--

3. Percent change in step & column over prior year

--	--	--

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

1. Are savings from attrition included in the budget and MYPs?

Yes

Yes

Yes

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

Yes

Yes

Yes

**Classified (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	14.9	14.9	14.9	14.9

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Yes	Yes	Yes

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

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

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

**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 08, 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.

<b>A1.</b>	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
<b>A2.</b>	Is the system of personnel position control independent from the payroll system?	No
<b>A3.</b>	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
<b>A4.</b>	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
<b>A5.</b>	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
<b>A6.</b>	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
<b>A7.</b>	Is the district's financial system independent of the county office system?	No
<b>A8.</b>	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
<b>A9.</b>	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)

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**End of School District Budget Criteria and Standards Review**

2022-23 to 2026-27		BUDGET REVISED BASED ON CURRENT REV/EXP. COLA AT 6.56% Plus LCFF Investment				COLA AT 8.22%				COLA AT 3.94%				COLA AT 3.29 %				COLA AT 3.19 %				
2023-24 BUDGET ADOPTION		2023-23 ESTIMATED ACTUALS 2023-24 BUDGET ADOPTION				2023-24 BUDGET ADOPTION				2024-25 2023-24 BUDGET ADOPTION				2025-26 2023-24 BUDGET ADOPTION				2026-27 2023-24 BUDGET ADOPTION				
As of 5/28/2023		%	Unrestricted	Restricted	Combined	%	Unrestricted	Restricted	Combined	%	Unrestricted	Restricted	Combined	%	Unrestricted	Restricted	Combined	%	Unrestricted	Restricted	Combined	
Description																						
A. REVENUES & OTHER FINANCING SOURCES																						
1. LCFF Entitlement Sources																						
a. State Aid (including PY categorical programs)																						
1426.79 ADA FUNDING		3,114,125		3,114,125	1331.285 ADA FUNDING		1,025,408		1,025,408	1222.49 ADA FUNDING		1,025,408		1,025,408	1160.95 ADA FUNDING		1,025,408		1,025,408			
1194.51 ADA		285,358		285,358	1155.25 ADA		268,256		268,256	1155.21 ADA		234,538		234,538	1156.17 ADA		232,190		232,190			
tax @ 7.21%		10,850,933		10,850,933	tax @ 8.1%		14,593,930		14,593,930	tax @ 4.0%		14,727,287		14,727,287	tax @ 4.0%		15,304,991		15,304,763			
x		14,249,836		14,249,836	x		15,885,603		15,885,603	x		15,953,170		15,953,170	x		16,520,914		17,118,328			
2. Federal Revenues		335,896		335,896			297,500		297,500			288,557		288,557			279,486		279,942			
3. Other State Revenues		2,506,713		2,506,713	x		1,141,553		1,440,937	x		1,118,907		1,374,774	x		1,142,794		1,389,751			
a. STRS On-Behalf					x		299,384		-	x		255,867		-	x		249,957		245,982			
4. Other Local Revenues		5,686,915		5,686,915	x		929,368		5,669,346	x		936,470		5,668,837	x		943,660		5,254,576	6,198,236		
5. Other Financing Sources (contribution)		3,370,580		3,370,580	x		4,739,978		4,012,469	x		4,932,367		4,774,479	x		5,134,377		5,286,795	6,198,236		
6. Foundation Revenues		1,250,987		1,250,987	x		1,087,736		1,087,736	x		1,087,736		1,087,736	x		1,087,736		1,250,000	1,250,000		
TOTAL PROJECTED REVENUE (A1d thru A6)		12,276,667		11,751,680		24,030,347	13,101,886		11,279,236		24,381,122	12,371,028		12,202,046		24,573,073	12,244,738		12,931,188		26,202,215	
B. EXPENDITURES AND OTHER FINANCING USES																						
1. Certificated Salaries																						
a. Base Salaries/Step & Columns Adjustments																						
RAISE OF 2.25% ADDED		4,070,194	5,279,678	9,349,872	RAISE OF 8% ADDED		4,448,519	5,211,005	9,659,524	RAISE OF 3% ADDED		4,832,602	5,394,621	10,227,224	RAISE OF 3% ADDED		4,815,311	5,641,771	10,457,082	4,917,230		
b. Step & Column Adjustment (Included in base for current year)																						
c. Cost-of-Living Adjustment																						
d. Other Adjustments (Stipends, Subs, Extra Duty)		472,450	394,116	866,566			388,250	201,316	589,566			363,848	35,000	398,848			377,946	35,700	413,646	389,284		
e. Other Adjustments (Additions/Reductions)																						
f. Total Certificated Salaries (Sum lines B1a-B1h)		4,542,644	5,673,794	10,216,437	RAISE OF 9% ADDED		4,836,769	5,412,321	10,249,090	RAISE OF 3% ADDED		5,196,450	5,429,621	10,626,071	RAISE OF 3% ADDED		5,193,257	5,677,471	10,870,728	5,306,514		
2. Classified Salaries					RAISE OF 2.25% ADDED		1,686,907	688,807	2,375,714	RAISE OF 3% ADDED		1,851,920	1,148,077	2,999,997	RAISE OF 3% ADDED		1,964,702	1,217,995	3,182,697	2,023,643		
a. Base Salaries																						
b. Step Adjustment																						
c. Cost-of-Living Adjustment																						
d. Other Adjustments (Stipends, Subs, Extra Duty)		332,230	408,247	740,477			342,393	446,046	788,439			351,162	422,800	773,962			351,162	448,270	799,432	351,162		
e. Other Adjustments (Additions/Reductions)																						
f. Total Classified Salaries (Sum lines B2a-B2b)		2,019,137	1,097,054	3,116,191	RAISE OF 3% ADDED		2,088,005	1,528,219	3,616,224	RAISE OF 3% ADDED		2,203,082	1,570,877	3,773,959	RAISE OF 3% ADDED		2,315,864	1,666,265	3,982,129	2,374,805		
3. Employee Benefits		2,833,643	2,926,103	5,759,746			3,154,702	2,868,827	6,023,529			3,091,124	3,479,499	6,570,624			3,147,918	3,648,721	6,796,640	3,235,060		
a. STRS On-Behalf																						
b. Books and Supplies		185,415	526,898	712,313			180,415	332,192	512,607			180,415	365,049	545,464			180,415	361,712	542,127	185,827		
5. Services, Other Operating Expenses		1,671,387	1,709,594	3,380,981			1,616,791	1,381,285	2,998,076			1,922,262	1,355,790	3,278,053			1,947,666	1,361,778	3,309,444	1,953,898		
6. Capital Outlay			3,403	3,403				2,904	2,904													
7. Other Outgo																						
8. Direct Support/Indirect Costs		(10,881)	10,881				(12,440)	12,440				(12,440)	12,440				(12,440)	12,440		(12,440)		
9. Other Financing Uses (Def. Maint./Cafeteria/MCOE Special Ed.)		31,920	287,347	319,267			31,920	327,482	359,402			31,920	353,681	385,601			31,920	381,975	413,895	32,245		
10. Net Estimated Adjustments to EFB at close																						
11. TOTAL PROJECTED EXPENDITURES (B1-B9)		11,273,264	12,235,073	23,508,337			11,896,162	11,865,650	23,761,811			12,612,813	12,566,958	25,179,770			12,804,060	13,110,363	25,914,963	13,075,010		
C. NET INCREASE (DECREASE) IN FUND BALANCE		1,005,403	(483,393)	522,010			1,205,725	(586,414)	619,312			(241,785)	(364,912)	(606,696)			(379,854)	(179,176)	(559,038)	(364,182)		
D. FUND BALANCE																						
1. Est. Beginning Fund Balance (Form 011, line F1c)*		7,048,149	2,179,018	9,227,168			8,053,552	1,695,626	9,749,178			9,259,277	1,109,212	10,368,488			9,017,491	744,299	9,761,791	8,637,627		
2. Ending Fund Balance (Sum lines C and D1)		34.26%	6,053,552	1,695,626		9,749,178	38.97%	9,259,277	1,109,212		10,368,488	35.81%	9,017,491	744,299		9,761,793	33.33%	8,637,627	565,124		9,202,753	
E. AVAILABLE RESERVES																						
1. General Fund (Unrestricted): Commitments																						
a. Revolving Cash																						
6.00%		1,410,500		1,410,500	6.00%		1,425,708		1,425,708	6.00%		1,510,786		1,510,786	6.00%		1,554,898		1,554,898	1,593,984		
c. Restricted: Fund 20 (Retirement) & Fund 14 (Def. Mat)		0.90%	212,000		212,000	0.89%		212,000		212,000	0.84%		212,000		212,000	0.82%		212,000		212,000	212,000	
d. Special Ed		0.43%			100,000	0.42%		100,000		100,000	0.40%		100,000		100,000	0.39%		100,000		100,000	100,000	
e. Undesignated/Undistributed Amount		32.93%	7,740,552	1,695,626		9,436,178	37.65%	8,946,277	1,109,212		10,055,490	34.57%	6,704,491	744,299		9,448,793	32.12%	6,324,627	565,124		8,889,753	

## 2023-24 Budget Adoption Reserves

### LARKSPUR-CORTE MADERA SCHOOL DISTRICT: 21-65367

#### Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

\* Please note that the Reserve Cap is triggered in 2022-23; districts under 2,500 ADA and Basic Aid districts are exempt.

All other districts may not hold assigned, unassigned and unappropriated ending fund balance in excess of 10%.

		2023-24
Total General Fund Expenditures & Other Uses		\$ 23,761,812
Minimum Reserve requirement	3%	\$ 712,854
General Fund Combined Ending Fund Balance		\$ 10,368,490
Special Reserve Fund Ending Fund Balance		\$ -
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		\$ 1,000
Restricted		\$ -
Committed		\$ 312,000
Assigned		\$ -
Reserve for economic uncertainties		\$ 1,425,708
Unassigned and Unappropriated		\$ -
Subtotal Assigned, Unassigned & Unappropriated		\$ 1,425,708
Total Components of ending balance		\$ 1,738,708
		FALSE
Assigned & Unassigned balances above the minimum reserve requirement		\$ 712,854

Statement of Reasons	
<b>The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:</b>	
<i>Protection against future economic downturn/meeting cashflow needs included in payroll</i>	
<i>Curriculum adoption</i>	
<i>Declining Enrollment</i>	
<i>Providing safe facilities</i>	
<i>High cost special education students/residential and NPS placement</i>	
<i>Maintaining a AA+ credit rating/maintaining sound financial policies</i>	
<i>Cash Flow</i>	
<i>Unanticipated Increased Operational Expenses</i>	