

Kenwood School District 2023-24 Budget



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Kenwood School is a small community elementary school committed to the highest standards of academic excellence and social values, where students are provided a foundation for lives of purpose, service, and lifelong learning.

The Kenwood School District is a one-school district, with an accompanying preschool and after-school center located adjacent to the elementary school campus. Enrollment in grades TK-6 is expected to be 116 students in the 2023-24 school year. We have one class for each grade level, though TK will be blended with Kindergarten when enrollment allows. In addition to our outstanding, dedicated teaching staff, all classrooms are supported by an instructional aide, who assists the teacher and works with small groups of students during focused instructional time.

Our school offers a rigorous, developmentally appropriate curriculum that provides a multitude of opportunities for children to be successful and actively engaged in their learning. Many enrichment opportunities are included in the curriculum at all grade levels. Among the weekly enrichment sessions are Art, Physical Education, Music-Band, Garden and STEAM (Science, Technology, Engineering, Art and Mathematics).

Small class sizes and high achievement in standardized tests continue to draw the interest of families who are looking for the most comprehensive educational program for their preschool and elementary school age children. Kenwood School's tradition of academic excellence and personal connection with each child attracts families from throughout Sonoma County who choose to bring their children to Kenwood School as interdistrict transfer students.

Kenwood School District Budget for 2023-24

The District is fiscally sound; all funds have positive balances, and the reserves are higher than required. However, high reserves are needed by small schools and Community Funded districts due to the volatility of Property Tax revenue and economic uncertainties.

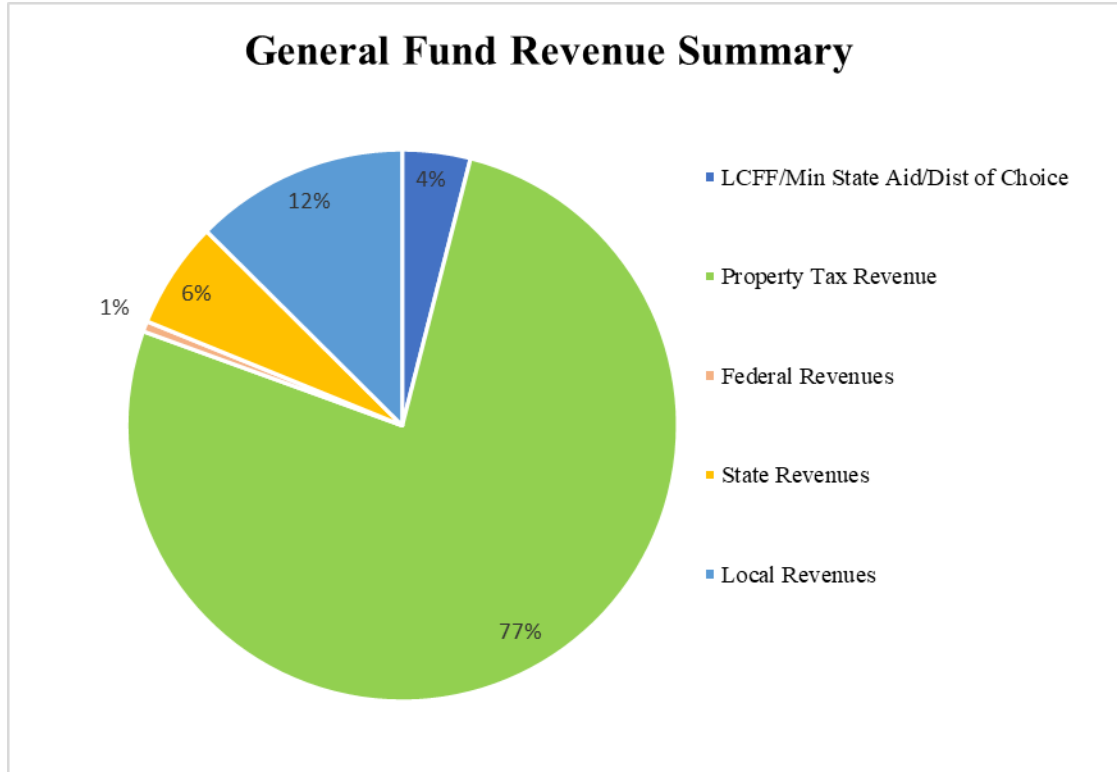
Kenwood School would like to express our gratitude to the community for passing the Measure F school bond and renewing the parcel tax. The overwhelming support shown by the community is truly remarkable and will have a profound impact on the education of our students. The funding will enable us to make important upgrades to our facilities, enhance school safety, and provide resources to improve the quality of education that we offer. We will be moving forward in the 2023-24 school year with a revised Facility Master Plan to target urgent repairs and plan for needed upgrades.

Over the past few years California has enjoyed record revenues, and as a result, has provided one-time funding to schools through numerous programs. As the Governor prepares the 2023-24 State budget, it is apparent that the economy will not be able to sustain the increases of the past. The impact of State challenges will affect Kenwood School as we will not be seeing as many State program funds going forward. Deficit spending will be expected as the one-time program dollars are spent without new revenue coming to the school.

The Superintendent and staff will continue to work with the Board to find cost savings to reduce projected deficits in the subsequent fiscal years. Revenues and reserves will be sufficient to cover expenses in the current fiscal year and three subsequent fiscal years.

The General Fund expenditures will exceed revenues by \$213,167. The reserves include \$1,200 for revolving cash, \$166,000 for special education costs, \$100,000 for Education Foundation Support Reserve, and \$60,000 for upcoming curriculum adoptions. An amount equal to 15% of annual expenditures has been designated as a reserve for Economic Uncertainties, which will be \$536,068 in the 2023-24 fiscal year.

General Fund Revenue



Revenue assumptions for the 2023-24 Budget

- Property Tax 3% increase over prior year
- Carryover funds in restricted programs or donations have not been budgeted; they will be budgeted when known after the books are closed for 2022-23.

Federal Revenue

Federal Revenue is based predominately on programs under the Every Student Succeeds Act. These programs have high accountability provisions and specific restrictions. The current federally funded programs are Special Education IDEA and Title II, Teacher and Principal Training and Recruiting funds.

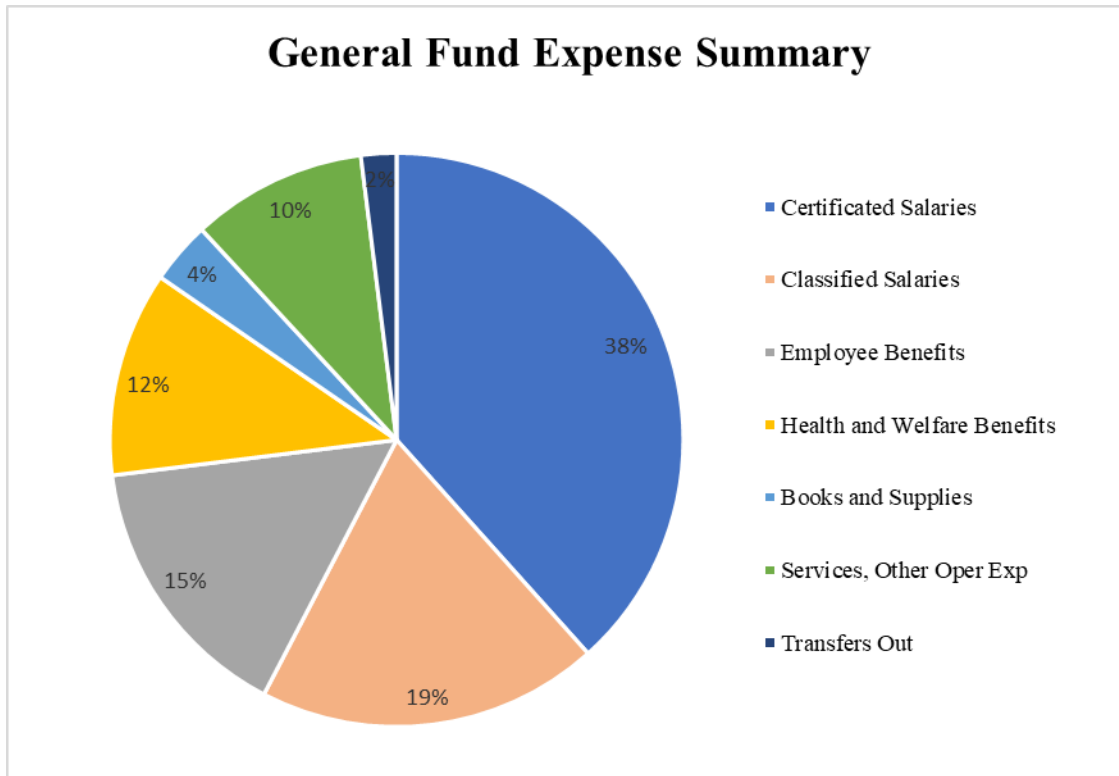
State Revenue

State funding includes Lottery Funds and Mandated Cost Block Grant funds. The Expanded Learning Opportunity Program is a new ongoing program that was started in the last fiscal year and will continue in all future fiscal years. Any Cost-of-Living Adjustment (COLA) to State Revenue projections are per the School Services of California “Dartboard” guidance and applied to those revenue sources as appropriate.

Local Revenue

Local revenue consists of Parcel Tax income, donations from the Kenwood Education Foundation, interest income from cash deposited at the county treasury, payments on contracts for shared services with other districts and miscellaneous donations.

General Fund Expenditures



Salaries and Benefits

Combined, salaries and benefits comprise 84% of the budget. Health benefits will be increasing by an average of 8% in the 2023-24 fiscal year. State Teacher Retirement district contribution rates will stabilize however, the Public Employees Retirement district contribution rates will increase 1.31%. Step and column movement, as well as negotiated increases to the 2022-23 salary schedules have been included in the budget.

Books and Supplies

The 2023-24 budget includes classroom supplies and materials, textbooks, online supplemental materials. Expenses in this area are less than in prior years due to technology needs per the computer rotation plan that drives the purchase of one-to-one devices for students. An average of 2.5% increase to materials and supply expenditures has been included in the budget.

Services and Operating Expenses

Contracted services have decreased over the prior year as the last year included bond consulting and election costs for two ballot measures. In addition, some of the usual anticipated maintenance services will be part of the Bond Facility Master Plan and not expensed from the General Fund. An average of 2.5% increase to services and operating expenditures has been included in the budget.

Other Funds

FUND 12 - Child Development Fund

Rainbow Garden Preschool is expected to be at full enrollment next year, welcoming eager 3- and 4-year-olds. The Cougar Club continues to be a popular program with full enrollment almost daily.

FUND 13 - Cafeteria Fund

The Universal No Cost Meal program will continue in the 2023-24 school year providing all students with the opportunity to receive breakfast and lunch every school day at no charge. Rincon Valley Union School District (RVUSD) will continue to manage the meal programs for our students. The funding model for the program remains with RVUSD providing all meals, as well as reimbursing our staffing costs from the revenue they generate by claiming Kenwood School meals from the State. This model eliminates the need for a contribution from the General Fund as in past years and allows for a small reserve to fund economic uncertainties.

FUND 14 - Deferred Maintenance Fund

Kenwood School District will transfer \$7,200 of LCFF revenue to the Deferred Maintenance fund for continuing maintenance and repair projects. Currently there are no large maintenance projects anticipated outside the bond projects.

FUND 17 - Special Reserve Fund

This fund is expected to have an ending balance of \$248,750. These funds are set aside for economic uncertainties, particularly in the General Fund and can provide transition funding during a severe loss of revenue or a major unanticipated cost.

FUND 21 – General Obligation Bond Building Fund

Measure F passed in November 2022, providing \$17,000,000 of funding to upgrade and improve Kenwood School facilities over the next several years. Phase One, \$5,840,000, is underway with the first issuance of bonds funds. The current phase will address urgent maintenance projects and prioritize upgrades to maximize student and staff safety.

FUND 25 - Capital Facilities Fund (Developer Fees)

The District no longer collects a mitigation fee when new or expanded construction occurs within school district boundaries. Monies in this fund are to be used to expand or improve school facilities based on increased resident student enrollment.

FUND 40 - Special Reserve For Capital Outlay

These funds are to be used for large capital projects. The District will continue to replenish this fund by transferring annually District of Choice revenue.

KENWOOD SCHOOL DISTRICT

Original Budget 2023-24

General Fund 01

This fund is used to account for the ordinary operations of a District. All transactions except those required or permitted by law to be in another fund are accounted for in this fund. Restricted projects or activities within the General Fund must be identified and separated from unrestricted activities.

Regular Board Meeting June 8, 2023	(Col A) 2022-23 Current Operating Budget	(Col B) Proposed 2023-24 Budget
UNAUDITED BEGINNING BALANCE	2,782,445	2,533,916
Revenues		
Revenue Limit Sources	2,635,170	2,706,993
Federal Revenue	27,880	20,537
State Revenue	288,277	211,055
Local Revenue	436,034	422,036
Transfers In	0	0
Total Revenues	3,387,361	3,360,621
Expenditures		
Certificated Salaries	1,291,265	1,308,273
Classified Salaries	706,191	711,255
Benefits -Mandatory/Health	1,038,926	1,074,663
Books and Supplies	114,143	107,463
Services and Oper Exp	414,784	354,134
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
Transfers Out	70,581	18,000
Loan Payments	0	0
Total Expenditures	3,635,890	3,573,788
NET REVENUE (EXPENDITURES)	(248,529)	(213,167)
Net Ending Balance	2,533,916	2,320,749
<u>Less Components of Ending Bal:</u>		
Revolving Cash	1,200	1,200
Reserve for Economic Uncertainty (15%)	545,384	536,068
Restricted Programs	357,563	320,238
Designated for Ed Foundation Support	100,000	100,000
Reserve for Curriculum Adoption	60,000	60,000
Designated for Special Education	166,000	166,000
Ending Balance	1,303,769	1,137,243
Retain for Operating Cash Flow	801,803	821,848
Undesignated Amount	501,966	315,395

KENWOOD SCHOOL DISTRICT MULTI-YEAR PROJECTION 2023-24 Original Budget

Regular Board Meeting June 8, 2023

	2021-22 Actual			2022-23 Projection			2023-24 Projection		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
State Rev statutory COLA			5.07%			6.56%			8.22%
Unduplicated Pupil Count			28			28			28
ADA for state calc purposes			105.95			105.95			105.13
Revenue									
Revenue Limit Sources									
Special Ed Property Tax Revenue		27,417	27,417		15,078	15,078		14,500	14,500
Education Protection Account	21,482		21,482	20,836		20,836	21,472		21,472
Local Control Funding Formula	94,664		94,664	94,664		94,664	94,664		94,664
IDT Revenue	10,834	-	10,834	20,750	-	20,750	18,000	-	18,000
Property Tax Revenue	2,401,490		2,401,490	2,483,842		2,483,842	2,558,357	-	2,558,357
Federal Revenues	-	32,228	32,228	-	27,880	27,880	-	20,537	20,537
State Revenues	28,369	271,748	300,117	22,247	266,030	288,277	37,515	173,540	211,055
Local Revenues	31,664	383,362	415,026	36,400	399,634	436,034	22,000	400,036	422,036
Total Revenue	2,588,503	714,755	3,303,258	2,678,739	708,622	3,387,361	2,752,008	608,613	3,360,621
Expenditures									
Certificated Salaries	872,073	290,705	1,162,778	974,341	316,924	1,291,265	1,014,863	293,410	1,308,273
Classified Salaries	396,430	176,732	573,162	457,497	248,694	706,191	514,335	196,920	711,255
Employee Benefits	319,692	191,571	511,263	370,856	234,101	604,957	386,101	228,623	614,724
Employee Health & Welfare	334,255	55,534	389,789	364,981	68,988	433,969	390,625	69,314	459,939
Books and Supplies	62,734	27,466	90,200	67,483	46,660	114,143	68,698	38,765	107,463
Services, Other Oper Exp	223,333	261,475	484,808	251,155	163,629	414,784	209,285	144,849	354,134
Capital Outlay		-	-		-	-		-	-
Other Outgo	4,115	-	4,115	-	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-	-
Total Expenditures	2,212,632	1,003,483	3,216,115	2,486,313	1,078,996	3,565,309	2,583,907	971,881	3,555,788
Excess (Deficiency)	375,871	(288,728)	87,143	192,426	(370,374)	(177,948)	168,101	(363,268)	(195,167)
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(93,964)	(15,000)	(108,964)	(70,581)	-	(70,581)	(18,000)	-	(18,000)
Other Sources/Uses	-	-	-	-	-	-	-	-	-
Required Routine Maintenance	(96,251)	96,251	-	(99,319)	99,319	-	(103,616)	103,616	-
Contribution to Special Ed	(296,352)	296,352	-	(223,559)	223,559	-	(214,827)	214,827	-
Technology Replacement	(7,500)	7,500	-	(7,500)	7,500	-	(7,500)	7,500	-
Other Programs	(31,953)	31,953	-	-	-	-	-	-	-
Net Increase (Decrease)	(150,149)	128,329	(21,821)	(208,533)	(39,996)	(248,529)	(175,842)	(37,325)	(213,167)
Audit Adjustment				(95,526)		(95,526)			
Beginning Balance	2,630,561	269,230	2,899,791	2,480,412	397,559	2,877,970	2,176,353	357,563	2,533,915
Net Ending Balance	2,480,412	397,559	2,877,970	2,176,353	357,563	2,533,915	2,000,511	320,238	2,320,749
Components of Ending Balance:									
Reserves for Economic Uncertainties 15%	498,762	-	498,762	545,384	-	545,384	536,068	-	536,068
Reserved Operating Capital for next year	862,511		862,511	801,803		801,803	821,848		821,848
Designated Reserves	296,000		296,000	326,000		326,000	326,000		326,000
Revolving Cash	1,200	-	1,200	1,200	-	1,200	1,200	-	1,200
Restricted Balances		397,559	397,559		357,563	357,563	-	320,238	320,238
Prepaid Expenditures		-	-		-	-	-	-	-
Unappropriated Ending Balance	821,939	-	821,939	501,966	-	501,966	315,395	-	315,395
Net Ending Balance	2,480,412	397,559	2,877,970	2,176,353	357,563	2,533,915	2,000,511	320,238	2,320,749

KENWOOD SCHOOL DISTRICT MULTI-YEAR PROJECTION 2023-24 Original Budget

Regular Board Meeting June 8, 2023

	2024-25 Projection			2025-26 Projection			2026-27 Projection		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
State Rev statutory COLA			3.94%			3.29%			3.19%
Unduplicated Pupil Count			26			26			26
ADA for state calc purposes (prior yr)			107.36			107.42			107.44
Revenue									
Revenue Limit Sources									
Education Protection Account	21,848		21,848	22,232		22,232	22,112		22,112
IDT Revenue	18,709	-	18,709	19,325	-	19,325	19,941	-	19,941
Local Control Funding Formula	94,664		94,664	94,664		94,664	94,664		94,664
Property Tax Revenue	2,635,108	14,500	2,649,608	2,714,161	14,500	2,728,661	2,795,586	14,500	2,810,086
Federal Revenues	-	20,537	20,537	-	20,537	20,537	-	20,537	20,537
State Revenues	37,877	175,809	213,686	38,103	178,246	216,350	38,246	180,765	219,012
Local Revenues	22,000	402,017	424,017	22,000	404,037	426,037	22,000	406,098	428,098
Total Revenue	2,830,207	612,862	3,443,069	2,910,485	617,321	3,527,806	2,992,550	636,401	3,614,450
Expenditures									
Certificated Salaries	1,031,811	298,310	1,330,121	1,049,042	303,292	1,352,334	1,066,561	308,357	1,374,918
Classified Salaries	524,622	200,858	725,480	535,114	204,876	739,990	545,816	208,973	754,789
Employee Benefits	402,125	237,645	639,770	416,854	243,418	660,272	426,968	251,342	678,310
Employee Health & Welfare	429,688	76,245	505,933	472,656	83,870	556,526	519,922	92,257	612,179
Books and Supplies	70,415	40,534	110,950	72,176	49,547	121,723	73,980	50,786	124,766
Services, Other Oper Exp	214,517	148,470	362,987	219,880	152,182	372,062	225,377	155,987	381,364
Capital Outlay	-	-	-	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-	-
Direct Support/Indirect Costs		-	-		-	-		-	-
Total Expenditures	2,673,178	1,002,063	3,675,241	2,765,723	1,037,185	3,802,907	2,858,625	1,067,701	3,926,326
Excess (Deficiency)	157,028	(389,200)	(232,172)	144,762	(419,864)	(275,102)	133,925	(431,301)	(311,876)
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(18,709)	-	(18,709)	(19,325)	-	(19,325)	(19,941)	-	(19,941)
Other Sources/Uses	-	-	-	-	-	-	-	-	-
Required Routine Maintenance	(106,694)	106,694		(110,453)	110,453		(114,083)	114,083	
Contribution to Restricted Program	(220,199)	220,199		(225,704)	225,704		(331,534)	331,534	
Technology Replacement	(7,500)	7,500		(7,500)	7,500		(7,500)	7,500	
Net Increase (Decrease)	(196,074)	(54,808)	(250,881)	(218,219)	(76,207)	(294,426)	(339,133)	21,816	(331,817)
Beginning Balance	2,000,511	320,238	2,320,749	1,804,437	265,430	2,069,867	1,586,218	189,223	1,775,441
Net Ending Balance	1,804,437	265,430	2,069,867	1,586,218	189,223	1,775,441	1,247,085	211,039	1,443,624
Components of Ending Balance:									
Reserves for Economic Uncertainties 15%	554,093	-	554,093	573,335	-	573,335	591,940	-	591,940
Reserved Operating Capital for next year	842,394		842,394	715,683		715,683	357,945		357,945
Designated Reserves	296,000		296,000	296,000		296,000	296,000		296,000
Revolving Cash	1,200	-	1,200	1,200	-	1,200	1,200	-	1,200
Restricted Balances		265,430	265,430		189,223	189,223		211,039	211,039
Prepaid Expenditures		-	-		-	-		-	-
Unappropriated Ending Balance	110,750	-	110,750	0	-	0	(0)	-	(0)
Net Ending Balance	1,804,437	265,430	2,069,867	1,586,218	189,223	1,775,441	1,247,085	211,039	1,458,124

Kenwood School District 2023-24 Original Budget

Multi-Year Budget Assumptions	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection
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REVENUE

Property Taxes/LCFF				
Change in Tax Rolls	3% increase over prior year	3% increase over prior year	3% increase over prior year	3% increase over prior year
LCFF State Revenue (inc. Fair Share reduction)	Stable State funding of Minimum State Aid. District of Choice at 25% of Base funding for IDT from non-Community Funded Districts	Stable State funding of Minimum State Aid. District of Choice at 25% of Base funding for IDT from non-Community Funded Districts	Stable State funding of Minimum State Aid. District of Choice at 25% of Base funding for IDT from non-Community Funded Districts	Stable State funding of Minimum State Aid. District of Choice at 25% of Base funding for IDT from non-Community Funded Districts
State Program Revenue	\$50,000 Extended Learning Opportunity Program \$15,500 Proposition 28 Art and Music Funding Lottery and Mandated Block Grant funding	\$50,000 Extended Learning Opportunity Program \$15,500 Proposition 28 Art and Music Funding Lottery and Mandated Block Grant funding	\$50,000 Extended Learning Opportunity Program \$15,500 Proposition 28 Art and Music Funding Lottery and Mandated Block Grant funding	\$50,000 Extended Learning Opportunity Program \$15,500 Proposition 28 Art and Music Funding Lottery and Mandated Block Grant funding
Local Revenue	Includes estimates Special Ed- 57,491 Kenwood Ed Foundation-125,000 Parcel Tax-118,500 Interest-22,000	Includes estimates Special Ed- 57,491 Kenwood Ed Foundation-125,000 Parcel Tax-118,500 Interest-22,000	Includes estimates Special Ed- 57,491 Kenwood Ed Foundation-125,000 Parcel Tax-118,500 Interest-22,000	Includes estimates Special Ed- 57,491 Kenwood Ed Foundation-125,000 Parcel Tax-118,500 Interest-22,000

ADA

Unduplicated Count for LCFF Calculation	25	25	25	25
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Reserve for Economic Uncertainties

Was reserve designated in unrestricted G.F.?	Yes	Yes	Yes	Yes
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EXPENDITURES

Certificated Salaries				
Step/column movement (percentage or amount)	Actuals	1.67% Increase	1.67% Increase	1.67% Increase
Cost of Living Adjustment Built into Projection	No	No	No	No
FTE	10.00	10.00	10.00	10.00
Comments				

Classified Salaries

Step/column movement (percentage or amount)	Actuals	2% Increase	2% Increase	2% Increase
Cost of Living Adjustment Built into Projection	No	No	No	No
Comments				

Benefits

Mandatory Benefits	No Change	No Change	No Change	No Change
STRS - Employer Cost	19.10%	19.10%	19.10%	19.10%
PERS - Employer Cost	26.68%	27.70%	28.30%	28.70%
Health and Welfare Benefit Increases	8.0%	10%	10%	10%
Comments				

Other Expenses

Books and Supplies	2.5% Increase with adjustments made for Technology Purchase Plan	2.5% Increase with adjustments made for Technology Purchase Plan	2.5% Increase with adjustments made for Technology Purchase Plan	2.5% Increase with adjustments made for Technology Purchase Plan
Services and Operations	2.5% Increase for most services and operating expenses.	2.5% Increase for most services and operating expenses.	2.5% Increase for most services and operating expenses.	2.5% Increase for most services and operating expenses.
Contributions to other Funds	Continuing Support \$18,000 Fund 40 DOC Transfer	Continuing Support \$18,709 Fund 40 DOC Transfer	Continuing Support \$19,325 Fund 40 DOC Transfer	Continuing Support \$19,941 Fund 40 DOC Transfer

District Name:

Kenwood

PROJECTED MONTHLY CASH FLOW
2023-24 Original Budget

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACCRUALS	OTHER NON-CASH	Projected Total for the Fiscal Year	Current Year Budget
BEGINNING CASH	2,773,435	2,688,730	2,424,332	2,155,860	1,872,127	1,611,769	2,712,628	2,473,669	2,176,365	1,913,771	2,794,383	2,631,663				
REVENUES																
LCFF Sources:																
StateAid/ EPA/ transfers	18,559	18,559	24,418	18,559	-	5,858	7,424	10,526	17,088	10,713	-	16,934			148,636	148,636
LCFF Sources:																
Property Taxes	-	-	-	-	424	1,374,258	21,049	15,463	8	1,064,190	-	82,964			2,558,357	2,558,357
Federal Revenue	-	-	-	-	-	3,939	-	-	96	1,428	-	-	15,073		20,537	20,537
Other State Revenue	5,771	5,771	5,771	5,771	16,653	23,581	4,529	1,691	1,691	13,262	2,211	5,688	2,226	116,441	211,055	211,055
Other Local Revenue	3,452	3,452	6,215	13,607	8,270	75,239	14,196	6,074	6,168	65,108	158,423	25,486	36,347		422,036	422,036
Interfund Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
TOTAL REVENUES	27,782	27,782	36,403	37,936	25,346	1,482,876	47,197	33,754	25,051	1,154,700	160,634	131,073	53,646	116,441	3,360,622	3,360,621
EXPENDITURES																
Certificated Salaries	16,351	121,338	126,141	125,170	128,010	121,588	117,735	121,347	123,148	122,953	130,118	54,375			1,308,273	1,308,273
Classified Salaries	39,260	57,410	62,080	62,587	61,656	58,838	59,197	59,958	61,703	63,603	84,918	40,045			711,255	711,255
Employee Benefits	30,156	80,806	88,410	86,801	88,232	85,972	85,339	86,002	86,342	85,991	91,548	62,622		116,441	1,074,663	1,074,663
Books and Supplies	4,671	29,552	22,222	11,957	3,201	3,369	2,071	3,343	3,130	3,751	6,640	8,971	4,585		107,463	107,463
Svcs/Other Oper Exps	35,876	35,959	13,733	42,934	14,235	24,996	14,225	69,438	8,067	257	17,305	59,179	17,930		354,134	354,134
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Other Outgo	658	20,658	15,658	658	-	-	5,263	-	13,500	-	-	12,105	-		68,500	68,500
TOTAL EXPENDITUE	126,972	345,723	328,244	330,108	295,333	294,763	283,830	340,088	295,891	276,554	330,528	237,298	22,515	116,441	3,624,287	3,624,288
CHANGES IN CURRENT ASSETS: INCREASE/(DECREA SE)															Net Change for the Year: Objects 9xxx	
Revolving Cash	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Accounts Receivable	(107,226)	(55,254)	(13,774)	(10,497)	(58)	(58)	(57)	384	-	-	-	-	-		(186,542)	108,648
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Stores	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Prepaid Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
TOTAL CHANGES IN	(107,226)	(55,254)	(13,774)	(10,497)	(58)	(58)	(57)	384	-	-	-	-	-		(186,542)	108,648
LIABILITIES: (INCREASE)/DECREA																
Accounts Payable/ Payroll/Due to Govt	92,497	(27,679)	(9,594)	2,058	(9,571)	(8,214)	2,383	(9,413)	(8,245)	(2,466)	-	-	-		21,756	-
Due to Other Funds	245	-	-	-	-	-	-	-	-	-	(7,174)	-	-		(6,929)	8,477
Temporary Loans	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
TRAN Payable	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Unearned Revenue	-	29,389	-	-	-	95,526	-	-	-	-	-	-	-		124,915	(41,344)
TOTAL CHANGE IN L	92,742	1,710	(9,594)	2,058	(9,571)	87,312	2,383	(9,413)	(8,245)	(2,466)	(7,174)	-	-		139,742	(32,867)
AUDIT ADJUSTMENT															-	
NET INCREASE (DECREASE) IN CASH from changes in assets, liabilities and	14,484	53,544	23,368	8,439	9,629	(87,254)	(2,326)	9,029	8,245	2,466	7,174	-	-		46,800	
NET CHANGE IN CASH:	(84,706)	(264,397)	(268,473)	(283,733)	(260,357)	1,100,859	(238,959)	(297,304)	(262,594)	880,612	(162,720)	(106,225)			(247,998)	
ENDING CASH (A +E)	2,688,730	2,424,332	2,155,860	1,872,127	1,611,769	2,712,628	2,473,669	2,176,365	1,913,771	2,794,383	2,631,663	2,525,438		232,882		
ENDING CASH, PLUS ACCRUALS															2,525,438	

LCAP/LCFF Calculations for 2023-24 Original Budget

Kenwood (70789)					
	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	13.26%	8.22%	3.94%	3.29%	3.19%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement					
Base Grant	\$521,470	\$611,455	\$635,561	\$637,332	\$650,445
Grade Span Adjustment	31,611	33,498	34,797	32,878	35,353
Supplemental Grant	25,121	28,700	29,147	28,966	29,640
Concentration Grant	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	7,290	7,290	7,290	7,290	7,290
Add-ons: Home-to-School Transportation	4,230	4,578	4,758	4,915	5,072
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$589,722	\$685,521	\$711,553	\$711,381	\$727,800
Miscellaneous Adjustments	-	-	-	-	-
Economic Recovery Target	134,273	134,273	134,273	134,273	134,273
Additional State Aid	-	-	-	-	-
Total LCFF Entitlement	723,995	819,794	845,826	845,654	862,073
LCFF Entitlement Per ADA	\$ 12,805	\$ 13,393	\$ 13,818	\$ 14,237	\$ 14,669
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 101,864	\$ 101,864	\$ 101,864	\$ 101,864	\$ 101,864
EPA (for LCFF Calculation purposes)	\$ 21,028	\$ 21,472	\$ 21,848	\$ 22,232	\$ 22,112
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ 2,483,842	\$ 2,558,357	\$ 2,635,108	\$ 2,714,161	\$ 2,795,586
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-
<i>Property Taxes net of In-Lieu</i>	<i>\$ 2,483,842</i>	<i>\$ 2,558,357</i>	<i>\$ 2,635,108</i>	<i>\$ 2,714,161</i>	<i>\$ 2,795,586</i>
TOTAL FUNDING	2,606,734	2,681,693	2,758,820	2,838,257	2,919,562
Basic Aid Status	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>
Excess Taxes	\$ 1,861,711	\$ 1,840,427	\$ 1,891,146	\$ 1,970,371	\$ 2,035,377
EPA in Excess to LCFF Funding	\$ 21,028	\$ 21,472	\$ 21,848	\$ 22,232	\$ 22,112
Total LCFF Entitlement	723,995	819,794	845,826	845,654	862,073
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	42.11134218%	42.11134218%	42.11134218%	42.11134218%	42.11134218%
% of Adjusted Revenue Limit - P-2	42.11134218%	42.11134218%	42.11134218%	42.11134218%	42.11134218%
EPA (for LCFF Calculation purposes)	\$ 21,028	\$ 21,472	\$ 21,848	\$ 22,232	\$ 22,112
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 21,028	\$ 21,472	\$ 21,848	\$ 22,232	\$ 22,112
EPA, Prior Year Adjustment (Object Code 8019) (P-Aless Prior Year Accrual)	\$ (40.00)	\$ -	\$ -	\$ -	\$ -
Accrual (from Data Entry tab)	-	-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 687,354	\$ 779,226	\$ 804,631	\$ 804,483	\$ 820,071
Supplemental and Concentration Grant funding in the LCAP year	\$ 25,121	\$ 28,700	\$ 29,147	\$ 28,966	\$ 29,640
Percentage to Increase or Improve Services	3.65%	3.68%	3.62%	3.60%	3.61%
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	113	116	116	115	116
COE Enrollment	-	-	-	-	-
Total Enrollment	113	116	116	115	116
Unduplicated Pupil Count	25	25	25	25	25
COE Unduplicated Pupil Count	-	-	-	-	-
Total Unduplicated Pupil Count	25	25	25	25	25

KENWOOD SCHOOL DISTRICT

Original Budget 2023-24

Special Reserve Other than Capital Outlay Fund 17

This fund is used primarily to provide for the accumulation of General Fund money for general operating purposes. Amounts from this fund must first be transferred into the General Fund before expenditures can be made.

Regular Board Meeting June 8, 2023	(Col A) 2022-23 Current Operating Budget	(Col B) Proposed 2023-24 Budget
UNAUDITED BEGINNING BALANCE	244,850	246,250
Revenues		
Local Revenue - Interest	1,400	2,500
Transfer in from General Fund	0	0
 Total Revenues	 1,400	 2,500
Expenditures		
Transfers Out	0	0
Total Expenditures	0	0
Net Ending Balance	246,250	248,750
Less Components of Ending Bal:		
Designated for Economic Uncertainties	246,250	248,750

KENWOOD SCHOOL DISTRICT

Original Budget 2023-24

Child Care Center 12

This fund is used to account separately for auxiliary child care programs. The
Preschool Program and the Afterschool "Cougar Club" comprise this fund.

Regular Board Meeting June 8, 2023	(Col A) 2022-23 Current Operating Budget	(Col B) Proposed 2023-24 Budget
UNAUDITED BEGINNING BALANCE	14,756	3,914
Revenues		
Local Revenue	187,000	223,660
Interest	200	200
Transfers In	31,500	0
Total Revenues	218,700	223,860
Expenditures		
Salaries	132,818	125,193
Benefits	91,124	93,969
Inst Materials and Supplies	4,000	4,000
Services and Oper Exp	1,600	(3,400)
Capital Outlay	0	
Transfers Out	0	
Total Expenditures	229,542	219,762
NET REVENUE (EXPENDITURES)	(10,842)	4,098
Net Ending Balance	3,914	8,012
Less Components of Ending Bal:		

KENWOOD SCHOOL DISTRICT

Original Budget 2023-24

Child Care Center 12

By Program

Regular Board Meeting June 8, 2023	2023-24 Rainbow Garden at Kenwood School Preschool	2023-24 Cougar Club After School Care
	0	4,078
Revenues		
Local Revenue	154,360	69,500
Interest	0	0
Transfers In/Out	0	0
Total Revenues	154,360	69,500
Expenditures		
Salaries	78,842	46,351
Benefits	64,756	29,213
Inst Materials and Supplies	2,000	2,000
Services and Oper Exp	4,350	(7,750)
Capital Outlay	0	
Transfers Out	0	
Total Expenditures	149,948	69,814
NET REVENUE (EXPENDITURES)	4,412	(314)
Net Ending Balance	4,412	3,764
Less Components of Ending Bal:		

KENWOOD SCHOOL DISTRICT

Original Budget 2023-24

Cafeteria Fund 13

This fund is used to account separately for federal, state, and local resources to operate the food service program. The Cafeteria Fund shall be used only for expenditures for the operation of the LEA's food service program.

Regular Board Meeting June 8, 2023	(Col A) 2022-23 Current Operating Budget	(Col B) Proposed 2023-24 Budget
UNAUDITED BEGINNING BALANCE	1,521	2,580
Revenues		
State Revenue		
State Milk Reimbursement	0	0
Food Sales	0	0
Donations	0	0
Interest	0	0
Transfers In	27,081	0
Program Reimbursement - RVUSD	53,359	45,828
Total Revenues	80,440	45,828
Expenditures		
Classified Salaries	47,602	19,475
Benefits	22,029	12,437
Food and Other Supplies	5,000	5,000
Services and Oper Exp	4,750	4,750
Capital Outlay	0	
Transfers Out	0	
Total Expenditures	79,381	41,662
NET REVENUE (EXPENDITURES)	1,059	4,166
Net Ending Balance	2,580	6,746
Less Components of Ending Bal:		

KENWOOD SCHOOL DISTRICT

Original Budget 2023-24

Deferred Maintenance Fund 14

This fund is used to account separately for state apportionments and the districts contribution for deferred maintenance purposes.
The expenditures are for major repairs and replacements under the

Regular Board Meeting June 8, 2023	(Col A) 2022-23 Current Operating Budget	(Col B) Proposed 2023-24 Budget
UNAUDITED BEGINNING BALANCE	26,398	23,798
Revenues		
State Revenue	7,200	7,200
Local Revenue - Interest	200	200
Transfers In From General Fund	0	0
Total Revenues	7,400	7,400
Expenditures		
Supplies	0	0
Services and Operation Expense	10,000	10,000
Capital Outlay	0	0
Transfers Out	0	0
Total Expenditures	10,000	10,000
NET REVENUE (EXPENDITURES)	(2,600)	(2,600)
Net Ending Balance	23,798	21,198
 Ending Balance Committed Amount	 23,798	 21,198

KENWOOD SCHOOL DISTRICT

Original Budget 2023-24

General Obligation Building Fund 21

This fund is used to account for General Obligation Bond revenues and expenditures
Measure B was approved to provide \$17,000,000 for building projects.
Currently Phase 1 includes urgent upgrades and repairs within a \$6,000,000 budget

Regular Board Meeting June 8, 2023	(Col A) 2022-23 Current Operating Budget	(Col B) Proposed 2023-24 Budget
UNAUDITED BEGINNING BALANCE	0	5,866,000
Revenues		
Local Revenue - Interest	26,000	50,000
Bond Sales	5,840,000	0
Transfers In	0	0
Total Revenues	5,866,000	50,000
Expenditures		
Services and Operating Expenses	0	0
Capital Outlay	0	250,000
Total Expenditures	0	250,000
NET REVENUE (EXPENDITURES)	5,866,000	(200,000)
Net Ending Balance	5,866,000	5,666,000
Less Components of Ending Bal:		
Designated Amounts	0	0
Ending Balance		
Undesignated Amount	5,866,000	5,666,000

KENWOOD SCHOOL DISTRICT

Original Budget 2023-24

Capital Facilities Fund 25

This fund is used to account separately for moneys received from fees levied on developers or other agencies as a condition of approving development. Expenditures in this fund are restricted to the purposes specified in the Government Code.

Regular Board Meeting June 8, 2023	(Col A) 2022-23 Current Operating Budget	(Col B) Proposed 2023-24 Budget
UNAUDITED BEGINNING BALANCE	160,143	160,143
Revenues		
Local Revenue - Interest	500	500
Local Revenue - Developer Fees	0	0
Transfers In	0	0
Total Revenues	500	500
Expenditures		
Supplies	0	0
Services & Operations Expense	500	500
Capital Outlay	0	0
Transfers Out	0	0
Total Expenditures	500	500
NET REVENUE (EXPENDITURES)	0	0
Net Ending Balance	160,143	160,143
Less Components of Ending Bal:		
Designated Amounts	0	0
Ending Balance		
Undesignated Amount	160,143	160,143

KENWOOD SCHOOL DISTRICT

Original Budget 2023-24

Special Reserve Capital Outlay Fund 40

This fund exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes. Transfers authorized by the governing board from the General Fund must be expended for capital outlay purposes

Regular Board Meeting June 8, 2023	(Col A) 2022-23 Current Operating Budget	(Col B) Proposed 2023-24 Updated Budget
UNAUDITED BEGINNING BALANCE	50,052	60,552
Revenues		
Local Revenue - Interest	500	500
State Revenue	0	0
Transfers In	12,000	18,000
Total Revenues	12,500	18,500
Expenditures		
Supplies	0	0
Services & Operations Expense	2,000	2,000
Capital Outlay	0	0
Transfers Out	0	0
Total Expenditures	2,000	2,000
NET REVENUE (EXPENDITURES)	10,500	16,500
Net Ending Balance	60,552	77,052
Less Components of Ending Bal:	0	0
Designated Amounts		
Ending Balance Undesignated Amount	60,552	77,052

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: www.kenwoodschool.org

Date: 05/26/2023

Adoption Date: 06/08/2023

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: Kenwood School Library

Date: 06/01/2023

Time: _____

Contact person for additional information on the budget reports:

Name: Anne Kopache

Title: Chief Business Official

Telephone: 707-833-2952

E-mail: akopache@kenwoodschool.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/08/2023	
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
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

Redwood Empire Schools Insurance Group (RESIG)

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 06/08/2023

For additional information on this certification, please contact:

Name:	Anne Kopache
Title:	Chief Business Official
Telephone:	707-833-2952
E-mail:	akopache@kenwoodschool.org

Kenwood School District
2023-24
Budget

Appendix A

State Criteria and Standards

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	107.36	
District's ADA Standard Percentage Level:	3.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	133	136		
Charter School				
Total ADA	133	136	N/A	Met
Second Prior Year (2021-22)				
District Regular	117	106		
Charter School				
Total ADA	117	106	9.5%	Not Met
First Prior Year (2022-23)				
District Regular	107	105		
Charter School		0		
Total ADA	107	105	1.7%	Met
Budget Year (2023-24)				
District Regular	107			
Charter School	0			
Total ADA	107			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Families moving from the area in addition to student absences due to illness had an impact on average daily attendance.

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	140	131		
Charter School				
Total Enrollment	140	131	6.4%	Not Met
Second Prior Year (2021-22)				
District Regular	124	116		
Charter School				
Total Enrollment	124	116	6.5%	Not Met
First Prior Year (2022-23)				
District Regular	116	113		
Charter School				
Total Enrollment	116	113	2.6%	Met
Budget Year (2023-24)				
District Regular	116			
Charter School				
Total Enrollment	116			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Families moving from the area post pandemic was a county wide trend

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	136	131	
Charter School		0	
Total ADA/Enrollment	136	131	103.5%
Second Prior Year (2021-22)			
District Regular	106	116	
Charter School	0		
Total ADA/Enrollment	106	116	91.3%
First Prior Year (2022-23)			
District Regular	105	113	
Charter School			
Total ADA/Enrollment	105	113	93.0%
Historical Average Ratio:			96.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.5%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	107	116		
Charter School	0			
Total ADA/Enrollment	107	116	92.6%	Met
1st Subsequent Year (2024-25)				
District Regular	107	116		
Charter School				
Total ADA/Enrollment	107	116	92.2%	Met
2nd Subsequent Year (2025-26)				
District Regular	107	116		
Charter School				
Total ADA/Enrollment	107	116	92.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	105.13	107.36	107.42	107.44
b. Prior Year ADA (Funded)		105.13	107.36	107.42
c. Difference (Step 1a minus Step 1b)		2.23	.06	.02
d. Percent Change Due to Population (Step 1c divided by Step 1b)		2.12%	.06%	.02%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		2,627,292.00	2,699,693.00	2,777,529.00
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		2.12%	.06%	.02%
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)	2,483,842.00	2,558,357.00	2,635,108.00	2,714,161.00
Percent Change from Previous Year		3.00%	3.00%	3.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		2.00% to 4.00%	2.00% to 4.00%	2.00% to 4.00%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	2,627,292.00	2,699,693.00	2,777,529.00	2,857,582.00
District's Projected Change in LCFF Revenue:		2.76%	2.88%	2.88%
Basic Aid Standard		2.00% to 4.00%	2.00% to 4.00%	2.00% to 4.00%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	2,002,247.95	2,206,908.02	90.7%
Second Prior Year (2021-22)	1,922,449.28	2,212,631.93	86.9%
First Prior Year (2022-23)	2,167,675.21	2,486,313.21	87.2%
Historical Average Ratio:			88.3%
	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.3% to 93.3%	83.3% to 93.3%	83.3% to 93.3%

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)	2,305,924.00	2,583,907.00	89.2%	Met
1st Subsequent Year (2024-25)	2,388,246.00	2,673,178.00	89.3%	Met
2nd Subsequent Year (2025-26)	2,473,666.00	2,765,722.00	89.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.12%	.06%	.02%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.88% to 12.12%	-9.94% to 10.06%	-9.98% to 10.02%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.88% to 7.12%	-4.94% to 5.06%	-4.98% to 5.02%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

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

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	27,880.00		
Budget Year (2023-24)	20,537.00	(26.34%)	Yes
1st Subsequent Year (2024-25)	20,537.00	0.00%	No
2nd Subsequent Year (2025-26)	20,537.00	0.00%	No

Explanation:
(required if Yes)

The prior fiscal year includes federal ESSR pandemic relief carry over funding

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

First Prior Year (2022-23)	288,277.00		
Budget Year (2023-24)	211,055.00	(26.79%)	Yes
1st Subsequent Year (2024-25)	213,686.00	1.25%	No
2nd Subsequent Year (2025-26)	216,349.00	1.25%	No

Explanation:
(required if Yes)

The prior fiscal year includes state carry over pandemic relief funding as well as one-time grant revenue.

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

First Prior Year (2022-23)	436,034.00		
Budget Year (2023-24)	422,036.00	(3.21%)	Yes
1st Subsequent Year (2024-25)	424,017.00	.47%	No
2nd Subsequent Year (2025-26)	426,037.00	.48%	No

Explanation:
(required if Yes)

The prior fiscal year includes a higher than usual interest rate on deposits in the County Treasury. The budget year and subsequent years have interest projected at rates that anticipate an economic downtrend.

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

First Prior Year (2022-23)	114,143.00		
Budget Year (2023-24)	107,463.00	(5.85%)	Yes
1st Subsequent Year (2024-25)	110,949.00	3.24%	No
2nd Subsequent Year (2025-26)	121,723.00	9.71%	Yes

Explanation:
(required if Yes)

Variance in supplies projections are due to the computer rotation plan and the replacement of one to one devices for students.

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

First Prior Year (2022-23)	414,784.00		
Budget Year (2023-24)	354,134.00	(14.62%)	Yes
1st Subsequent Year (2024-25)	362,987.00	2.50%	No
2nd Subsequent Year (2025-26)	372,062.00	2.50%	No

Explanation:
(required if Yes)

The prior fiscal year includes expenses for services for GO Bond consulting as well as election costs for both the GO Bond and Parcel Tax renewal.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2022-23)	752,191.00		
Budget Year (2023-24)	653,628.00	(13.10%)	Not Met
1st Subsequent Year (2024-25)	658,240.00	.71%	Met
2nd Subsequent Year (2025-26)	662,923.00	.71%	Met

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

First Prior Year (2022-23)	528,927.00		
Budget Year (2023-24)	461,597.00	(12.73%)	Not Met
1st Subsequent Year (2024-25)	473,936.00	2.67%	Met
2nd Subsequent Year (2025-26)	493,785.00	4.19%	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)

The prior fiscal year includes federal ESSR pandemic relief carry over funding

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

The prior fiscal year includes state carry over pandemic relief funding as well as one-time grant revenue.

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

The prior fiscal year includes a higher than usual interest rate on deposits in the County Treasury. The budget year and subsequent years have interest projected at rates that anticipate an economic downtrend.

- 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)

Variance in supplies projections are due to the computer rotation plan and the replacement of one to one devices for students.

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

The prior fiscal year includes expenses for services for GO Bond consulting as well as election costs for both the GO Bond and Parcel Tax renewal.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

Yes

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

3,457,347.00

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

3% Required
Minimum Contribution
(Line 2c times 3%)

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

3,457,347.00

103,720.41

103,616.00

Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	413,155.56	419,838.21	428,045.21
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	857,803.71	821,939.70	501,966.49
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(.01)	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,270,959.26	1,241,777.91	930,011.70
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	3,220,314.13	3,325,078.92	3,635,890.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	3,220,314.13	3,325,078.92	3,635,890.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	39.5%	37.3%	25.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	13.2%	12.4%	8.5%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	(154,849.69)	2,331,650.02	6.6%	Met
Second Prior Year (2021-22)	(150,149.01)	2,306,595.93	6.5%	Met
First Prior Year (2022-23)	(208,533.21)	2,556,894.21	8.2%	Met
Budget Year (2023-24) (Information only)	(175,842.00)	2,601,907.00		

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)

The prior fiscal year includes one-time expenses for services for GO Bond consulting as well as election costs for both the GO Bond and Parcel Tax renewal.

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2020-21)	2,647,268.00	2,785,411.40	N/A	Met
Second Prior Year (2021-22)	2,642,318.00	2,630,561.71	.4%	Met
First Prior Year (2022-23)	2,375,088.71	2,384,886.70	N/A	Met
Budget Year (2023-24) (Information only)	2,176,353.49			

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

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	107	107	107
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	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)	3,573,788.00	3,693,949.00	3,822,231.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	3,573,788.00	3,693,949.00	3,822,231.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	178,689.40	184,697.45	191,111.55
6. Reserve Standard - by Amount			

(\$80,000 for districts with 0 to 1,000 ADA, else 0)		80,000.00	80,000.00	80,000.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	178,689.40	184,697.45	191,111.55

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)	178,689.00	184,698.00	191,112.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	315,395.49	110,750.49	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	248,750.21	248,750.00	248,750.00
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)	742,834.70	544,198.49	439,862.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	20.79%	14.73%	11.51%
District's Reserve Standard (Section 10B, Line 7):		178,689.40	184,697.45	191,111.55
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(330,378.00)			
Budget Year (2023-24)	(325,943.00)	(4,435.00)	(1.3%)	Met
1st Subsequent Year (2024-25)	(334,393.00)	8,450.00	2.6%	Met
2nd Subsequent Year (2025-26)	(343,657.00)	9,264.00	2.8%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	70,581.00			
Budget Year (2023-24)	18,000.00	(52,581.00)	(74.5%)	Not Met
1st Subsequent Year (2024-25)	18,709.00	709.00	3.9%	Met
2nd Subsequent Year (2025-26)	19,325.00	616.00	3.3%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

Contributions to the Cafeteria program in 22-23 include salary and benefits for staff on medical leave that was outside the contract with RVUSD. These expenses will not be paid in subsequent years.

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	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	30	Funds 21	Fund 51	6,000,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				6,000,000

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				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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></div>		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund	
4.	OPEB Liabilities			
	a. Total OPEB liability			
	b. OPEB plan(s) fiduciary net position (if applicable)			
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00		
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?			
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation			
5.	OPEB Contributions	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00		
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
	d. Number of retirees receiving OPEB benefits			

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

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

1

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

No

2

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

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	10	10	10	10

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

11598

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

0 0 0

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
8.0%	10.0%	10.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

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
1.7%	1.7%	1.7%

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	5.1	5.1	5.1	5.1

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

3418

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

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

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

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
8.0%	10.0%	10.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

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

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
2.0%	2.0%	2.0%

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

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

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

Yes	Yes	Yes
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	3.6	3.6	3.6	3.6

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

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

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)

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)

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 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.

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

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

Kenwood School District 2023-24 Budget

Appendix B

State Standardized Account Code Structure (SACS) Forms

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

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	2,620,092.00	15,078.00	2,635,170.00	2,692,493.00	14,500.00	2,706,993.00	2.7%
2) Federal Revenue		8100-8299	0.00	27,880.00	27,880.00	0.00	20,537.00	20,537.00	-26.3%
3) Other State Revenue		8300-8599	22,247.00	266,030.00	288,277.00	37,515.00	173,540.00	211,055.00	-26.8%
4) Other Local Revenue		8600-8799	36,400.00	399,634.00	436,034.00	22,000.00	400,036.00	422,036.00	-3.2%
5) TOTAL, REVENUES			2,678,739.00	708,622.00	3,387,361.00	2,752,008.00	608,613.00	3,360,621.00	-0.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	974,341.00	316,924.00	1,291,265.00	1,014,863.00	293,410.00	1,308,273.00	1.3%
2) Classified Salaries		2000-2999	457,497.10	248,693.90	706,191.00	514,335.00	196,920.00	711,255.00	0.7%
3) Employee Benefits		3000-3999	735,837.11	303,088.89	1,038,926.00	776,726.00	297,937.00	1,074,663.00	3.4%
4) Books and Supplies		4000-4999	67,483.00	46,660.00	114,143.00	68,698.00	38,765.00	107,463.00	-5.9%
5) Services and Other Operating Expenditures		5000-5999	251,155.00	163,629.00	414,784.00	209,285.00	144,849.00	354,134.00	-14.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,486,313.21	1,078,995.79	3,565,309.00	2,583,907.00	971,881.00	3,555,788.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			192,425.79	(370,373.79)	(177,948.00)	168,101.00	(363,268.00)	(195,167.00)	9.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	70,581.00	0.00	70,581.00	18,000.00	0.00	18,000.00	-74.5%
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	(330,378.00)	330,378.00	0.00	(325,943.00)	325,943.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(400,959.00)	330,378.00	(70,581.00)	(343,943.00)	325,943.00	(18,000.00)	-74.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(208,533.21)	(39,995.79)	(248,529.00)	(175,842.00)	(37,325.00)	(213,167.00)	-14.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,480,412.70	397,558.58	2,877,971.28	2,176,353.49	357,562.79	2,533,916.28	-12.0%
b) Audit Adjustments		9793	(95,526.00)	0.00	(95,526.00)	0.00	0.00	0.00	-100.0%

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

Description			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			2,384,886.70	397,558.58	2,782,445.28	2,176,353.49	357,562.79	2,533,916.28	-8.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,384,886.70	397,558.58	2,782,445.28	2,176,353.49	357,562.79	2,533,916.28	-8.9%
2) Ending Balance, June 30 (E + F1e)			2,176,353.49	357,562.79	2,533,916.28	2,000,511.49	320,237.79	2,320,749.28	-8.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,200.00	0.00	1,200.00	1,200.00	0.00	1,200.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	357,562.79	357,562.79	0.00	320,237.79	320,237.79	-10.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,491,392.00	0.00	1,491,392.00	1,505,227.00	0.00	1,505,227.00	0.9%
Additional 10% Reserve for Economic Uncertainty per Board	0000	9780	363,589.00		363,589.00			0.00	
Reserve for Special Education Extraordinary Costs	0000	9780	166,000.00		166,000.00			0.00	
Reserve for Education Foundation Support for Enrichment	0000	9780	100,000.00		100,000.00			0.00	
Reserve for Curriculum Adoption	0000	9780	60,000.00		60,000.00			0.00	
Operating Cash Flow for Subsequent Fiscal Year	0000	9780	801,803.00		801,803.00			0.00	
Additional 10% Reserve for Economic Uncertainty	0000	9780			0.00	357,379.00		357,379.00	
Reserve for Special Education Extraordinary Costs	0000	9780			0.00	166,000.00		166,000.00	
Reserve for Education Foundation Support for Enrichment	0000	9780			0.00	100,000.00		100,000.00	
Reserve for Curriculum Adoption	0000	9780			0.00	60,000.00		60,000.00	
Operating Cash Flow for Subsequent Fiscal Year	0000	9780			0.00	821,848.00		821,848.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	181,795.00	0.00	181,795.00	178,689.00	0.00	178,689.00	-1.7%
Unassigned/Unappropriated Amount		9790	501,966.49	0.00	501,966.49	315,395.49	0.00	315,395.49	-37.2%
G. ASSETS									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,400.00	2,500.00	78.6%
5) TOTAL, REVENUES			1,400.00	2,500.00	78.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,400.00	2,500.00	78.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,400.00	2,500.00	78.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	253,584.21	246,250.21	-2.9%
b) Audit Adjustments		9793	(8,734.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			244,850.21	246,250.21	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			244,850.21	246,250.21	0.6%
2) Ending Balance, June 30 (E + F1e)			246,250.21	248,750.21	1.0%
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	246,250.21	248,750.21	1.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	247,576.03		
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			247,576.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			247,576.03		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,400.00	2,500.00	78.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,400.00	2,500.00	78.6%
TOTAL, REVENUES			1,400.00	2,500.00	78.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	187,200.00	223,860.00	19.6%
5) TOTAL, REVENUES			187,200.00	223,860.00	19.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	132,818.00	125,193.00	-5.7%
3) Employee Benefits		3000-3999	91,124.00	93,969.00	3.1%
4) Books and Supplies		4000-4999	4,000.00	4,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,600.00	(3,400.00)	-312.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			229,542.00	219,762.00	-4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(42,342.00)	4,098.00	-109.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	31,500.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			31,500.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,842.00)	4,098.00	-137.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,920.80	3,913.80	-73.8%
b) Audit Adjustments		9793	(165.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			14,755.80	3,913.80	-73.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,755.80	3,913.80	-73.5%
2) Ending Balance, June 30 (E + F1e)			3,913.80	8,011.80	104.7%
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	3,466.07	7,564.07	118.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	447.73	447.73	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(18,135.29)		
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			(18,135.29)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(18,135.29)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	200.00	200.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	172,000.00	208,660.00	21.3%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	15,000.00	15,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			187,200.00	223,660.00	19.6%
TOTAL, REVENUES			187,200.00	223,660.00	19.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	3,365.00	3,258.00	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	16,364.00	17,918.00	9.5%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	53,359.00	45,828.00	-14.1%
5) TOTAL, REVENUES			53,359.00	45,828.00	-14.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	47,602.00	19,475.00	-59.1%
3) Employee Benefits		3000-3999	22,029.00	12,437.00	-43.5%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,750.00	4,750.00	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			79,381.00	41,662.00	-47.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,022.00)	4,166.00	-116.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	27,081.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			27,081.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,059.00	4,166.00	293.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,564.57	2,579.57	64.9%
b) Audit Adjustments		9793	(44.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,520.57	2,579.57	69.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,520.57	2,579.57	69.6%
2) Ending Balance, June 30 (E + F1e)			2,579.57	6,745.57	161.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,579.57	6,745.57	161.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(5,297.57)		
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			(5,297.57)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(5,297.57)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	53,359.00	45,828.00	-14.1%
TOTAL, OTHER LOCAL REVENUE			53,359.00	45,828.00	-14.1%
TOTAL, REVENUES			53,359.00	45,828.00	-14.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	41,766.00	13,502.00	-67.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,836.00	5,973.00	2.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			47,602.00	19,475.00	-59.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,383.00	5,196.00	-54.4%
OASDI/Medicare/Alternative		3301-3302	4,983.00	1,477.00	-70.4%
Health and Welfare Benefits		3401-3402	5,266.00	5,540.00	5.2%
Unemployment Insurance		3501-3502	125.00	10.00	-92.0%
Workers' Compensation		3601-3602	272.00	214.00	-21.3%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	7,200.00	7,200.00	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	200.00	200.00	0.0%
5) TOTAL, REVENUES			7,400.00	7,400.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	10,000.00	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			10,000.00	10,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,600.00)	(2,600.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,600.00)	(2,600.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,340.19	23,798.19	-13.0%
b) Audit Adjustments		9793	(942.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			26,398.19	23,798.19	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,398.19	23,798.19	-9.8%
2) Ending Balance, June 30 (E + F1e)			23,798.19	21,198.19	-10.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	23,798.19	21,198.19	-10.9%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23,444.70		
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			23,444.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			23,444.70		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	7,200.00	7,200.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,200.00	7,200.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	200.00	200.00	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			200.00	200.00	0.0%
TOTAL, REVENUES			7,400.00	7,400.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,000.00	50,000.00	92.3%
5) TOTAL, REVENUES			26,000.00	50,000.00	92.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	250,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	250,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,000.00	(200,000.00)	-869.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	5,840,000.00	0.00	-100.0%
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			5,840,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,866,000.00	(200,000.00)	-103.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	5,866,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	5,866,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	5,866,000.00	New
2) Ending Balance, June 30 (E + F1e)			5,866,000.00	5,666,000.00	-3.4%
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	5,866,000.00	5,666,000.00	-3.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,853,587.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
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			5,853,587.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			5,853,587.42		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	26,000.00	50,000.00	92.3%
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			26,000.00	50,000.00	92.3%
TOTAL, REVENUES			26,000.00	50,000.00	92.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500.00	500.00	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			500.00	500.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	165,856.49	160,143.49	-3.4%
b) Audit Adjustments		9793	(5,713.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			160,143.49	160,143.49	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,143.49	160,143.49	0.0%
2) Ending Balance, June 30 (E + F1e)			160,143.49	160,143.49	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	160,143.49	160,143.49	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	161,926.31		
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			161,926.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			161,926.31		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	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			500.00	500.00	0.0%
TOTAL, REVENUES			500.00	500.00	0.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,000.00	2,000.00	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			2,000.00	2,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,500.00)	(1,500.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,000.00	18,000.00	50.0%
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			12,000.00	18,000.00	50.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,500.00	16,500.00	57.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,836.72	60,551.72	16.8%
b) Audit Adjustments		9793	(1,785.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			50,051.72	60,551.72	21.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,051.72	60,551.72	21.0%
2) Ending Balance, June 30 (E + F1e)			60,551.72	77,051.72	27.2%
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	60,551.72	77,051.72	27.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	45,960.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

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			45,960.45		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			45,960.45		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500.00	500.00	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			500.00	500.00	0.0%
TOTAL, REVENUES			500.00	500.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%