

# CENTER JOINT UNIFIED SCHOOL DISTRICT

www.centerusd.org

## Local Control Accountability Plan Goals:

1. All students will graduate college/career ready through high-quality instruction coupled with interventions and supports (Multi-Tiered System of Supports) that eliminate barriers to student success.
2. All educational partners will experience a school and district climate that is physically and emotionally safe and supportive.
3. All students will benefit from improved partnerships and communication with all educational partners.

## **BOARD OF TRUSTEES SPECIAL MEETING**

**District Board Room  
Center Joint Unified School District Annex  
3243 Center Court Lane, Antelope, CA 95843**

*This meeting will be held in accordance with California Government Code Section 59453, Subdivision (e) of the Ralph M. Brown Act (California Government Code Section 54950, et seq.), and the Federal American with Disabilities Act. While this meeting will be physically open to the public, members of the public may view the meeting as televised via our YouTube page (below), or may participate and comment via the application, Zoom (video or call-in options). The link and call-in numbers to the Zoom access will be available on the day of the meeting. Members of the public may address the Board on the topics of our Board agenda in addition to topics that are under the jurisdiction of the Board and are not on the agenda, although, the board, by law, may not take action at this meeting on non-agendized topics. If you wish to make a public comment during Public Comments or public comment time of an item while attending in person, please complete a speaker card. If you wish to make a public comment during Public Comments or public comment time of an item while attending remotely, login to the Zoom link or Zoom Call In number, click the "raise hand" button during the item you wish to comment on (this occurs at the beginning of the item, before Board discussion). The meeting host will unmute your mic at the appropriate time.*

### **Livestream:**

<https://www.centerusd.org/Board/Board-Livestream/index.html>

**Wednesday, June 7, 2023 - 6:00 p.m.**

### **I. CALL TO ORDER & ROLL CALL - 6:00 p.m.**

### **II. FLAG SALUTE**

*In recognition of free speech and the following board agenda item, we welcome all and would like to note that saying the pledge of allegiance is not a requirement to participate in the business of this public board. If you do not say the pledge for religious, political, social, or personal reasons, you are most welcome here as an equal participant in the business of this board.*

### **III. ADOPTION OF AGENDA**

Action

### **IV. COMMENTS FROM THE AUDIENCE REGARDING ITEMS ON THE AGENDA**

Public  
Comments  
Invited

*Note: If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Superintendent's Office at (916) 338-6409 at least 48 hours before the scheduled Board meeting. [Government Code §54954.2] [Americans with Disabilities Act of 1990, §202.]*

**NOTICE:** The agenda packet and supporting materials, including materials distributed less than 72 hours prior to the schedule meeting, can be viewed at Center Joint Unified School District, Superintendent's Office, located at 8408 Watt Avenue, Antelope, CA. For more information please call 916-338-6409.

## V. BUSINESS ITEMS

### **PUBLIC HEARING: LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)**

Education Code (EC) Section 52062(b)(2) requires that the governing board hold a public hearing on the LCAP. The purpose of this hearing is to set aside time to provide information to the public and to receive public comment and input on the district's LCAP and budget overview.

### **PUBLIC HEARING: CJUSD PRELIMINARY BUDGET FOR FISCAL YEAR 2023-24**

Education Code (EC) Section 42127(a)(1) requires that the governing board hold a public hearing on the proposed budget at a public meeting. The purpose of this hearing is to set aside time to provide information to the public and to receive public comment and input on the district's spending plans for the upcoming year.

## VI. ADVANCE PLANNING

Info

### **a. Future Meeting Dates:**

- i. *Special Meeting: Saturday, June 10, 2023 @ 9:00 a.m. – Center Joint Unified School District – Room 5, 8408 Watt Avenue, Antelope, CA 95843*
- ii. *Regular Meeting: Wednesday, June 14, 2023 @ 6:00 p.m. – Board Room, Center Joint Unified School District Annex, 3243 Center Court Lane, Antelope, CA 95843 and/or Virtual*

### **b. Suggested Agenda Items:**

## VII. ADJOURNMENT

Action

### **CJUSD Mission:**

*Students will realize their dreams by developing communication skills, reasoning, integrity, and motivation through academic excellence, a well-rounded education, and being active citizens of our diverse community*



## AGENDA ITEM

**BOARD OF TRUSTEES**

*Nancy Anderson  
Howard Ballin  
Steven Bruno  
Delrae M. Pope  
Adrianna Sammons*

**SUPERINTENDENT**

*Scott A. Loehr*

**MEETING DATE:** June 7, 2023

**TO:** Center Joint Unified School District Board of Trustees

**FROM:** Lisa Coronado, Director of Fiscal Services

**Initials:**

LC

**SUBJECT:** PUBLIC HEARING: LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

☐ Action Item

☒ Information Item

**Attached Pages** 105

### BACKGROUND:

Education Code (EC) Section 52062(b)(2) requires that the governing board hold a public hearing on the LCAP at a public meeting. The purpose of this hearing is to set aside time to provide information to the public and to receive public comment and input on the district's LCAP for the upcoming year.

### RECOMMENDED BOARD ACTION:

PUBLIC HEARING: LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

# LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Center Joint Unified School District

CDS Code: 34-73973 0000000

School Year: 2023-24

LEA contact information:

Scott Loehr

Superintendent

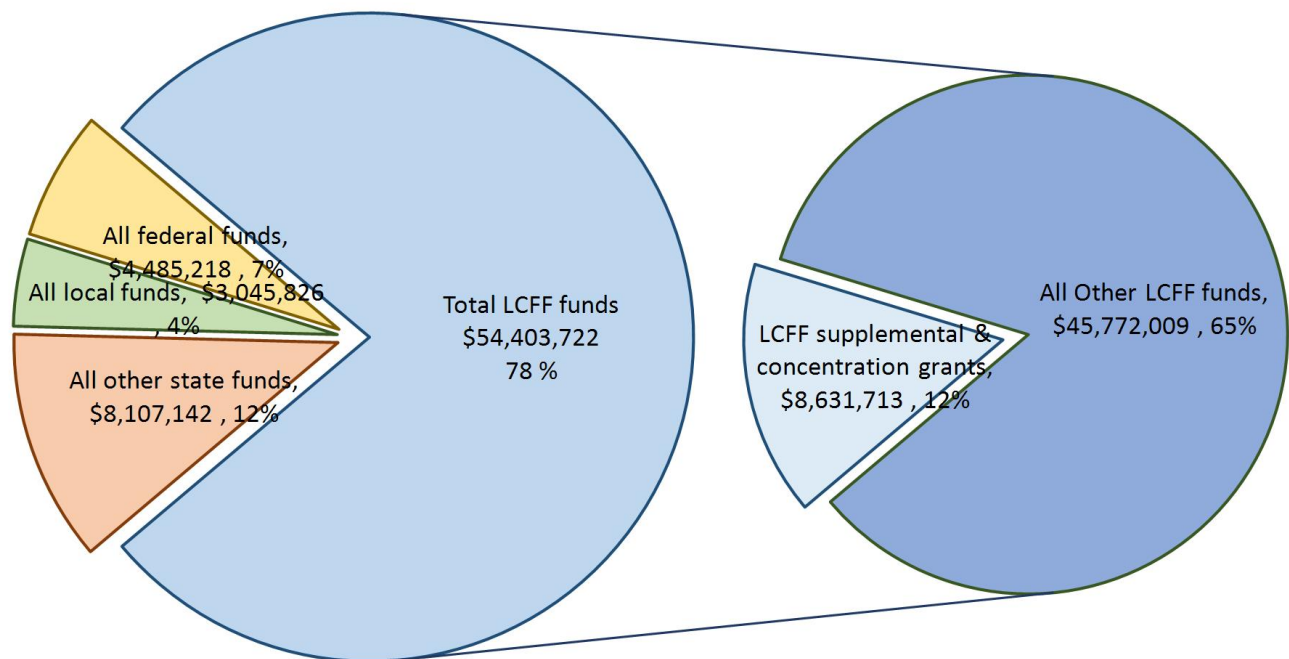
coronado@centerusd.org

(916) 338-6400

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

## Budget Overview for the 2023-24 School Year

### Projected Revenue by Fund Source

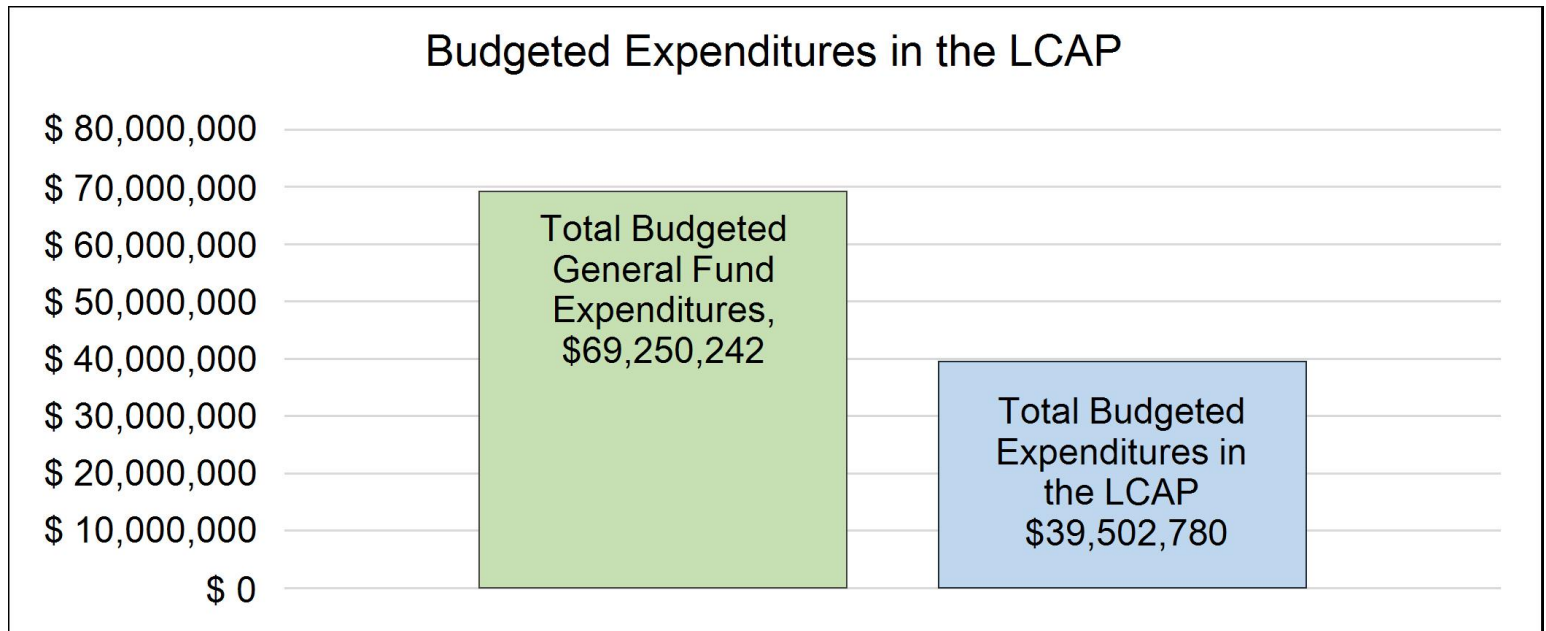


This chart shows the total general purpose revenue Center Joint Unified School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Center Joint Unified School District is \$70,041,908, of which \$54,403,722 is Local Control Funding Formula (LCFF), \$8,107,142 is other state funds, \$3,045,826 is local funds, and \$4,485,218 is federal funds. Of the \$54,403,722 in LCFF Funds, \$8,631,713 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

## LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Center Joint Unified School District plans to spend for 2023-24. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Center Joint Unified School District plans to spend \$69,250,242 for the 2023-24 school year. Of that amount, \$39,502,780 is tied to actions/services in the LCAP and \$29,747,462 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

General Fund budget expenditures not shown in the LCAP are general operating costs such as maintenance, facilities, and contracts with service providers. General supply costs are also not included. Most salaries and benefits for substitutes, administrators, managers, and non-academic support staff (except for the continuation high school staff) are not included in the plan. Teachers of most non-core subject areas (electives) are also not included.

## Increased or Improved Services for High Needs Students in the LCAP for the 2023-24 School Year

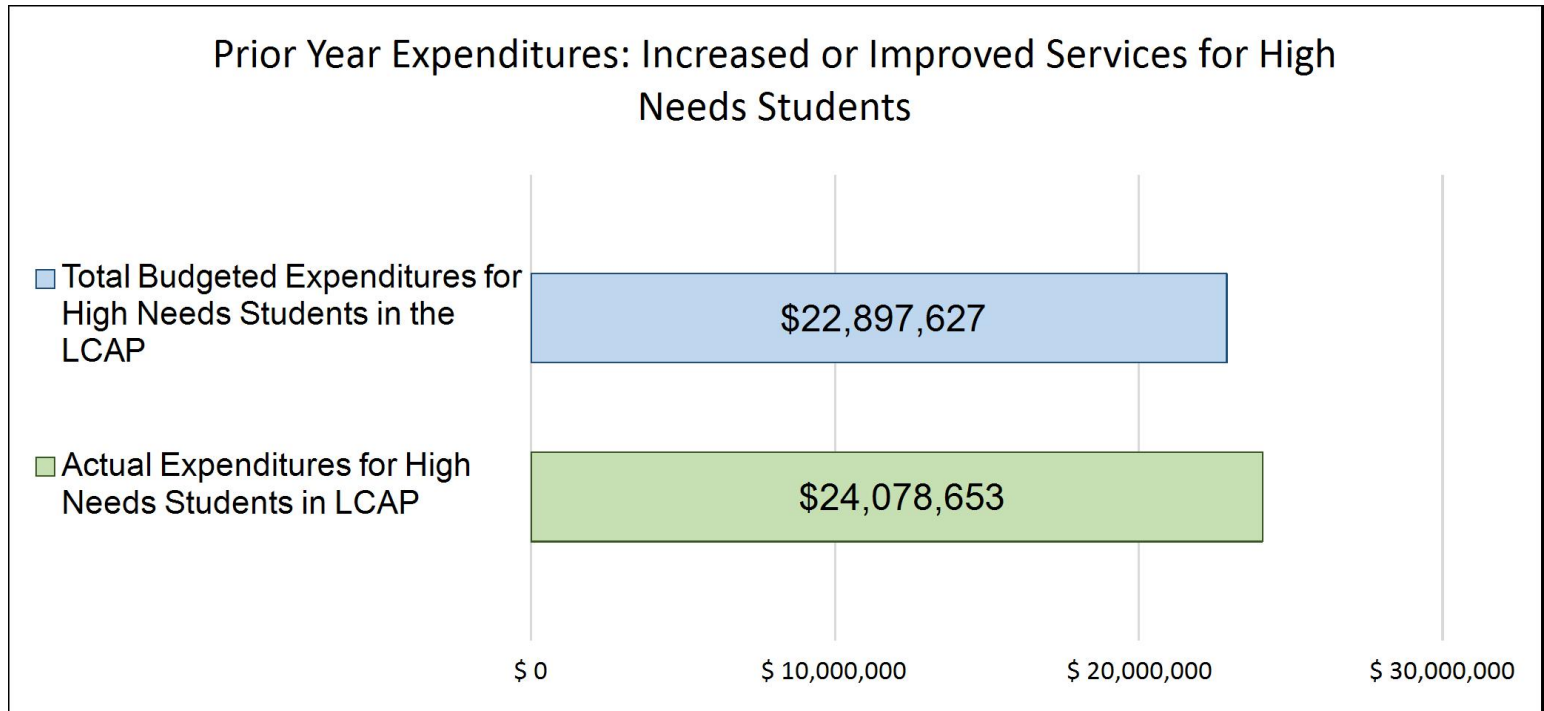
In 2023-24, Center Joint Unified School District is projecting it will receive \$8,631,713 based on the enrollment of foster youth, English learner, and low-income students. Center Joint Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. Center Joint Unified School District plans to spend \$26,043,106 towards meeting this requirement, as described in the LCAP.

Learning Loss Mitigation Funds provided as a result of the pandemic are currently being used to meet the needs of high needs students in lieu of Supplemental and Concentration Funds. When the Learning Loss Mitigation Funds are depleted during this 2023-24 school year, Supplemental and Concentration funding will be used to continue to provide supports.



## LCFF Budget Overview for Parents

### Update on Increased or Improved Services for High Needs Students in 2022-23



This chart compares what Center Joint Unified School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Center Joint Unified School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2022-23, Center Joint Unified School District's LCAP budgeted \$22,897,627 for planned actions to increase or improve services for high needs students. Center Joint Unified School District actually spent \$24,078,653 for actions to increase or improve services for high needs students in 2022-23.



# Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Center Joint Unified School District	Scott Loehr Superintendent	sloehr@centerusd.org (916) 338-6400

## Plan Summary [2023-24]

### General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

The Center Joint Unified School District serves students residing in areas of Antelope, Elverta, and Roseville. District boundaries cross the county line between Sacramento County and Placer County with significant undeveloped land in Placer. West Roseville has experienced substantial growth in home development. This growth has necessitated the opening of our newest school, Rex Fortune Elementary, in August 2023.

Currently, CJUSD has seven schools serving 4,196 students in Pre-K through grade 12. CJUSD has four elementary schools serving grades K-6: Cyril Spinelli, population 286; Arthur S. Dudley, population 604; North Country, population 572; Oak Hill, population 726. All four elementary schools feed into Wilson C. Riles Middle School, serving 587 students in grades 7-8. CJUSD has two high schools. Center High is a 9-12 comprehensive high school, with a population of 1,312 students. McClellan High is a continuation high school, serving 99 students in grades 10-12.

The CJUSD student population is 33.6% white, 32.1% Hispanic, 12% African American, 9.5% Asian%, 7.3% two or more races, 3% Filipino, 1.2% Pacific Islander, 0.64% American Indian. Student subgroups include 12.8% students English Learners, 61.6% socioeconomically disadvantaged, 14.1% students with disabilities, 6.6% homeless, and 0.3% foster youth.

At CJUSD we believe all students can learn and achieve at high levels. It is our mission to empower students to realize their dreams by developing communication skills, reasoning, integrity, and motivation through academic excellence, well-rounded education, and being active citizens of our diverse community. We focus on academic achievement and social-emotional development through a Multi-Tiered System of Supports. We are committed to providing support to meet all of our student's academic, social/emotional, and behavioral needs through a three-tiered system of support. We use a collaborative approach to collect, analyze and review student data to monitor the effectiveness of our system and ensure students have the resources and tools they need to successfully engage in school. All students participate in Tier 1 research-based curriculum and social/emotional programs. In addition to Tier 1, students who are not making adequate progress are

provided Tier II targeted supports and interventions based on their identified needs. Tier III programs and services are provided for those few students who require supplemental, individualized, and customized intervention.

\*Source: California Department of Education Dashboard

## Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

The California Department of Education Dashboard is an online tool that measures Academic Performance, Chronic Absenteeism, College/Career Readiness, English Learner Progress, High School Graduation Rate and Suspension Rates assigning a status of VERY LOW, LOW, MEDIUM, HIGH, VERY HIGH. Dashboard Data and College Career Indicator Data is prior year. Local data, such as iReady scores are current year. Successes and identified needs as reported on the Dashboard, College Career Indicator (CCI) and local measures are detailed in the next two sections.

### ACADEMIC ACHIEVEMENT

Overall reading achievement and math achievement increased as measured by iReady assessments which were administered 3 times during the 2022-23 school year. i-Ready is an online reading and math program that helps teachers determine students' needs, personalize learning, and monitor progress throughout the school year. Students reading above grade level increased 2% creating a decline in students reading one or more levels below grade level. Students scoring above grade level in math increased 3% creating a decline in students scoring one or more levels below grade level in math. The overall combined English/Language Arts (ELA) and math achievement as measured by the fall 2021 and spring 2022 iReady diagnostic assessments showed growth for several student groups. Socio-economically disadvantaged students scoring at or above grade level in ELA and math grew from 25% to 57%. English learners grew from 7% to 28%. Students with disabilities grew from 28% to 47%. African American students grew from 26% to 49%. Hispanic students grew from 24% to 55%.

### ENGLISH LEARNERS

On the Dashboard, English Learner progress was ranked MEDIUM as measured by the English Language Proficiency Assessment (ELPAC). 49.2% of English Learners are making progress toward English proficiency.

The district surpassed the year 3 LCAP goal for English Learner reclassification one year earlier than expected, reclassifying 98 English learners at a rate of 18.1%. English Learners meeting English proficiency increased from 13.9% to 15.6% as measured by ELPAC. Reading achievement improved 21% from August to March as measured by iReady. K-12 district ELD teachers participated in professional development through Ellevation Modules to assist with supporting the growing numbers of immigrant students. ELD teachers shared these new skills/ideas with classroom teachers. Imagine Language & Literacy was implemented, providing personalized learning via a computer program for newcomer EL students at grades K-6. Inside the USA curriculum was purchased to support newcomers in grades 7-12

beginning in the fall. The district EL Coordinator conducted bi-monthly classroom visits, improving communication and assistance for ELD teachers. Coordinator supported site administrators in navigating needs of EL students and families and increased parent participation in ELAC and DELAC meetings.

## INTERVENTION

The district wide K-8 intervention team, which includes the district Coordinator of Curriculum and Instruction, site leadership and site intervention teachers met monthly to share best practices. Through this collaborative, data-driven partnership the team refined site intervention programs with practices to diagnose student needs, implement curriculum to address specific skills and ensure fluidity with clear entry and exit points.

## POSITIVE BEHAVIOR INTERVENTION & SUPPORTS (PBIS)

All 7 school sites have been trained on PBIS through the Placer County Office of Education. A district level team was established. Monthly meetings included training on SWIS, restorative practices and data analysis. North Country, Spinelli and Center High School successfully implemented Tier I. The CICO program moved to SWIS at Oak Hill Elementary School. Dudley and Oak Hill Elementary School were selected to participate in the California Integrated Supports Project through PCOE beginning next year.

## ATTENDANCE AND ENGAGEMENT

The district developed and implemented the Attendance and Engagement Process which outlines a tiered system of support for students and families. Attendance and Engagement Leads from each school site met together to analyze attendance data through Everyday Pro and 5 Labs and to develop Tier 1/Tier II goals. School sites identified approximately 100 students as Tier 2. These students were given intervention plans at their sites. 17 students were referred to the Student and Family Support Services team for Tier 2/3 services. Between December 2022 and May 2023 the district attendance rate steadily increased from 91.5% to 91.9%. During the same time frame, the district's Chronic Absenteeism Rate steadily declined from 30.7% to 25.2%

## EXPANDED LEARNING OPPORTUNITY PROGRAMS (ELOP)

Catalyst offered TK-K classes at Dudley, Spinelli and North Country. Sunrise Recreation and Park Department offered TK-K class "Before/After the Bell" program at Oak Hill. North Highlands Recreation and Park Department ran the "Dragon's Den" program at Capehart Gymnasium for 1st-3rd grade students at Dudley. Each class consisted of 15-20 students.

## COLLEGE & CAREER

Career & Technical Education (CTE) courses increased from 13 to 14, giving CHS students additional choices to earn CTE credits. North Country expanded their STEAM rotation to include TK students. Spinelli launched STEAM rotation and Dudley will launch STEAM rotation in the fall. Utilizing their lab, Oak Hill competed in and earned a SEVA award. Rex Fortune Elementary is slated to open August 2023. It will be our first STEAM school.

## ADVANCED PLACEMENT

Two student groups that previously had low enrollment in Advanced Placement courses at Center HS increased in the current year. Hispanic student enrollment increased significantly, from 12% to 21% and African American enrollment also increased, from 4% to 11%.

## GRADUATION RATE

On the Dashboard, Graduation Rate was ranked HIGH with a 91% graduation rate. The district surpassed the 3 year LCAP graduation rate goal one year earlier than expected, with a 91.1% graduation rate. African American students ranked VERY HIGH on the Dashboard with a 97.6% graduation rate. Hispanic students at 92.6% and Asian students at 91.9% ranked HIGH on the Dashboard. English Learners, Homeless and Socioeconomically Disadvantaged students ranked MEDIUM on the Dashboard. Although students with disabilities ranked LOW on the Dashboard for graduation rate, this group showed the largest gain with a 21% increase in students graduating in 2022 as compared to 2021.

## EQUITY DESIGN TEAM

The efforts of the Equity Design Team (EDT) focused on strengthening the district's foundation in equity principles and building a shared vision and identity around what equity means in CJUSD. This yearlong effort focused on building a foundation for equity work and professional learning to deepen understanding of equity and build capacity to engage in culturally responsive approaches and practices. This work included five professional learning sessions with WestEd focused on building capacity to focus on shifting mindsets and practices.

## VOICE

The district reached out to students, staff and parents through the administration of the Panorama Survey, an online data platform that promotes a positive school climate by collecting valid and reliable feedback from belonging and teacher-student relationships to engagement and school safety.

217 staff members participated in the districtwide Staff Survey. Of those surveyed, 71% reported favorably in the area of Educating all Students, 56% reported favorably in Professional Learning, 53% reported favorably about School Climate and 63% reported favorably on School Leadership. District results from prior year to current year remain fairly consistent with a 3% increase in Professional Learning, 2% increase in School Climate and 1% increase in School Leadership. Spinelli, Oak Hill and McClellan HS exceeded the district average in all areas. Spinelli favorable results: 83% Educating All Students, 79% Professional Learning, 74% School Climate and 84% School Leadership. Oak Hill favorable results: 73% Educating All Students, 73% Professional Learning, 59% School Climate and 75% School Leadership. McClellan HS favorable results: 79% Educating All Students, 69% Professional Learning, 69% School Climate and 89% School Leadership. At North Country favorable results exceeded district average in Professional Learning (59%), School Climate (54%), and School Leadership (69%). At Dudley, favorable results for Educating all Students (71%) and School Leadership (63%) align with the district average.

873 families responded to the Parent Survey. When asked their perception of School Climate, 69% responded favorably, a 10% increase over prior survey results. When asked their perception of Safety, 66% responded favorably.

## FAMILY/COMMUNITY OUTREACH

Student Family Support Services (SFSS) kicked off the school year with the first annual Back to School Resource Fair located in the parking lot at the District Office Annex. Over 1500 people attended and 1000 students received backpacks and school supplies to start the year. School sites, district departments and local agencies set up booths to welcome students and families and share resources. Virtual Family

Engagement sessions expanded, offering 4 learning opportunities for parents and caregivers. In partnership with the Sacramento Food Bank, SFSS held 11 monthly Grocery Box & Produce drive-thru distribution days, distributing 2,776 boxes of non-perishables, fresh fruit and fresh vegetables. Through the Grocery Box distribution, 3,004 students, 2,403 families and 10,516 people received food for their families. In addition to the Grocery Box distribution food is also accessible on an ongoing basis in our district food pantry.

## Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

### ACADEMIC PERFORMANCE

On the Dashboard, overall performance in English Language Arts was ranked LOW, at 37.2 points below standard. This measures how well students are meeting grade level standards as measured by student performance on the Smarter Balanced Summative Assessment or the California Alternate Assessment, taken by students in grades 3-8 and grade 11. The performance level of student groups is as follows: African American students and students with disabilities scored VERY LOW; English Learners, Hispanic, Homeless, Two or more races, Pacific Islander, Socio Economically Disadvantaged and white students scored LOW; Asian and Filipino students scored HIGH.

Overall performance in math, as ranked on the Dashboard was LOW, at 67.3 points below standard. This measures how well students are meeting grade level standards as measured by student performance on the Smarter Balanced Summative Assessment or the California Alternate Assessment, taken by students in grades 3-8 and grade 11. The performance level of student groups is as follows: African American and Students with Disabilities scored VERY LOW, English learners, Filipino, Hispanic, Homeless, Two or more races, Pacific Islander, Socioeconomically Disadvantaged and white students scored LOW; Asian students scored MEDIUM.

Desired outcome on CAASPP is 5% overall increase in ELA and math and a 5% ELA and math increase for the following student groups: socioeconomically disadvantaged, students with disabilities and English learners. Because students in grades 3rd-8th have not taken CAASPP since the 2018-19 school year, we are establishing a new baseline using the 2021-22 CAASPP results for those grade levels. CAASPP resumed for 11th graders in 2020-21 giving two years of ELA and math assessments to measure achievement. The percentage of 11th grade students meeting or exceeding ELA standards dropped 11.3 percentage points, from 66.3% in 2020-21 to 55% in 2021-22. The percentage of 11th grade students meeting or exceeding math standards dropped 5.3 percentage points, from 32.3% in 2020-21 to 27% in 2021-22. Both ELA and math scores dropped for each of the 11th grade student groups: socioeconomically disadvantaged, students with disabilities and English learners. Across all three student groups math showed a greater decline over ELA. The subgroup showing the greatest decline in both ELA and math is our socioeconomically disadvantaged students.

### CHRONIC ABSENTEEISM

Chronic Absenteeism is measured on the Dashboard as the percentage of students in kindergarten through 8th grade who are absent 10% or more of the instructional days in which they are enrolled. The district ranked VERY HIGH for Chronic Absenteeism with 42.8% (2,918 students) chronically absent. All student groups ranked VERY HIGH. The percentage of students chronically absent in each student group

is as follows: African American 43%, Asian 33.9%, English Learners 40%, Filipino 21.6%, Hispanic 49.4%, Homeless 53.5%, Two or more races 39.8%, Pacific Islander 42.9%, Socioeconomically Disadvantaged 46.5%, Students with Disabilities 52.2%, White 41.1%.

### SUSPENSION RATE

Suspension rate is measured on the Dashboard as the percentage of students in kindergarten through 12th grade who have been suspended at least once in a given school year. Students who are suspended multiple times are only counted once. The district ranked HIGH for suspensions with 6.2% (4,586 students) suspended at least one day. The following student groups ranked VERY HIGH and the percentage of students suspended within each student group is as follows: African American 12.4%, American Indian 9.7%, Foster Youth 36%, Homeless 8.3%, Two or more races 10.1%, Pacific Islander 11.9%, Students with Disabilities 9.2%. The following student groups ranked HIGH and the percentage of students suspended within each student group is as follows: Hispanic 5.1%, Socioeconomically Disadvantaged 6.9%, White 5.3%. English Learners ranked MEDIUM with a 3.3% suspension rate. The suspension rate for Asian students was 1.1% and Filipino students 1.5% which ranks LOW on the Dashboard.

### GRADUATION RATE

Although Students with Disabilities showed a 21% gain, this student group retained a LOW Dashboard ranking with a 79.1% (67 students) graduation rate.

### COLLEGE & CAREER

The percentage of Center HS students completing one CTE Pathway declined from 37.3% in 2021 to 30% in 2022. African American and Asian students showed growth in this area. However, all other student groups declined: Hispanic, White, Two or More Races, English Learners, Socioeconomically Disadvantaged and Homeless.

The percentage of Center HS students completing a-g requirements and one CTE pathway declined slightly from 10.3% to 9.3%.

### A-G COMPLETION

The a-g completion rate has remained consistent from pre-pandemic to post-pandemic, ranging between 15%-17.7% since 2019. Most recent data shows 16.4% of graduating seniors met all a-g requirements. Although the overall completion rate is consistent, there was a drop in several student subgroups. Completion rate for Hispanic students dropped from 11.5 to 6%. English Learners dropped from 3.1% to 0%. Students with disabilities dropped from 5.5% to 2%. Homeless students dropped from 11.6% to 8%.

### ADVANCED PLACEMENT

The percentage of students in Advanced Placement (AP) courses continue to decline, showing a 3% drop from 2021-22 to 2022-23. Additionally, the AP passage rate continues to decline. 6.7% of students earned a 3 or higher on two AP tests, this is a 4.9% decline from the previous year. The AP passage rate for every student subgroup also decreased. Students of two or more races showed the greatest decline with a 17.6% drop. Passage rate for Hispanic students dropped by 11.8%.

Students earning a 3 or higher on one AP test dropped from 67.5% to 60.8%.



## SEAL OF BILITERACY

Data shows a continued decline in students earning the Seal of Biliteracy. 11.6% earned the seal in 2021 and 9.3% earned the Seal in 2022. There is an increase in Asian and white students earning the Seal. However, there is a decline for all other student groups earning this distinction. Zero Seals were earned by English Learners or students with disabilities.

## VOICE

Through Panorama Education, students and parents were surveyed in the fall and spring to compare results during the course of a school year. Staff was surveyed once in the spring. Panorama Student Survey results from fall 2022 to spring 2023 show a decrease in all measured areas; School Belonging, School Climate, School Engagement, School Safety, and Teacher-Student Relationships. Panorama Staff Survey results show a decrease in the area of Educating all Students.

814 students in grades 3-5, from Spinelli, North Country, Dudley, and Oak Hill participated in the survey, a 13% increase in participation since spring 2022. Of those surveyed, 74% responded favorably when asked about teacher-student relationships. This topic remained consistent between the fall and spring survey administrations and was the area with the highest favorable rating for students in grades 3-5. The topic showing the most significant decline from fall to spring is School Climate with 55% of students responding favorably. 58% of students in grades 3-5 answered favorably when asked about school belonging, 52% answered favorably about school safety and 50% answered favorably about school engagement.

1,101 Center High, McClellan High, and Riles Middle School participated in the spring 2023 survey, a 32% increase in participation since spring 2022. Of the topics surveyed, School Safety has the highest favorable rating of 48%. The topic showing the most significant decline from fall to spring is School Climate with 37% answering favorably. 40% of students in grades 6-12 answered favorably when asked about Teacher-Student Relationships, 30% answered favorably about School Belonging and 24% answered favorably about School Engagement.

Although School Climate and Professional Learning showed a slight increase through the staff survey, these two remain the areas receiving the least favorable responses across all school sites. 56% of district staff answered favorably about Professional Learning and 53% answered favorably about School Climate. Dudley, Riles Middle School and Center HS rated below the district average in both of these areas. Riles and Center HS also rated below the district average in Educating all Students and School Leadership.

As a result of the student, parent and staff surveys, the School Climate Campaign was developed and will launch in the fall of 2023.

**ADDITIONAL TARGETED SUPPORT and IMPROVEMENT (ATSI) and COMPREHENSIVE SUPPORT AND IMPROVEMENT (CSI)**  
Schools within California are identified ATSI or CSI, indicating a need for additional support and improvement. Schools are identified based on performance within these 4 indicators: high rates of chronic absenteeism, high suspension rates, low ELA achievement and/or low math achievement. Within these indicators, data is disaggregated to identify student groups needing more support in these areas. The following schools have been identified for ATSI or CSI support:

**Additional Targeted Support and Improvement (ATSI):** Center High, Riles Middle School, Oak Hill Elementary, Spinelli Elementary, North Country Elementary and Dudley Elementary

**Comprehensive Support and Improvement (CSI):** McClellan High

Through ATSI, all schools were identified for chronic absenteeism except Center HS and McClellan HS because chronic absenteeism is not reported at the high school level. ATSI identified that suspension rates at Center HS, Riles Middle, Dudley, Oak Hill and North Country is higher for African American, 2 or more races, students with disabilities and/or homeless. Digging deeper, local suspension data indicates a disparity in suspension rates for African American and Hispanic students, meaning the percentage of African American and Hispanic students who are suspended is unequal, and in fact greater, than the population of African American and Hispanic students enrolled. In the area of ELA and math, students with disabilities at Center HS, Riles, and Dudley were identified as needing targeted support. Other identified student groups include African American and Homeless students at Riles and African American, Hispanic and Socioeconomically Disadvantaged students at Dudley.

McClellan High was identified for CSI due to graduation rate. Through CSI, additional funds are provided. These funds will enable MHS to reinstate an Academic Coordinator, a role that proved successful in previous years but was eliminated due to funding.

#### SPECIAL EDUCATION STUDENTS

Dashboard indicators have identified special education students as consistently low-performing. Special education students ranked VERY LOW in English language arts and math and VERY HIGH in chronic absenteeism and suspension rate. As a result, we have added a goal to our LCAP. Goal 4 has been created with actions to close the gaps and metrics to measure growth.

#### ADDRESSING IDENTIFIED NEEDS

CJUSD is committed to meeting all students' academic, social-emotional and behavioral needs through our districtwide Multi-Tiered System of Supports (MTSS). Through MTSS we use a collaborative approach to collect, analyze and review student data to ensure students have access to the resources and tools they need to successfully engage in school. All students participate in Tier I research based curriculum and social-emotional programs. Students who are not making adequate progress are provided with Tier II targeted supports and interventions based on their identified needs. Tier III programs and services are provided for those few students who require supplemental, individualized and customized interventions.

Many of the successes reported above are a result of the implementation of the following systems, practices and programs: MTSS, K-8 Intervention Teams, Expanded Learning Opportunity Programs (ELOP), Attendance & Engagement Plan, Positive Behavior Intervention and Supports. Intervention has moved from learning recovery to a true intervention model that identifies and remediates gaps to ensure student success in mastering grade level standards. Changes to diploma tracks will increase access for student groups, specifically special education students and foster youth. Efforts to address school climate at the district level and through school site plans will positively impact all aspects of the student experience. The continued work of the Equity Design Team will shape equitable actions and outcomes to meet the needs of all students. As we measure the progress and effectiveness of our programs and continue to develop and refine these supports we are confident identified needs and performance gaps will decrease and student success will increase.



# LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

CJUSD is committed to meeting the academic, social/emotional, and behavioral needs of all students by creating a data culture that is horizontally and vertically aligned and follows a continuous cycle of inquiry. Our priority continues to be meeting the needs of our most at-risk groups including, those identified in need of support and interventions, students with disabilities, youth in foster care, homeless youth, English learners, students from low-income families, disengaged students, credit-deficient high school students, students with failing grades, and students identified as needing social and mental health supports. Our three-tiered system of support, outlined in the CJUSD Multi-Tiered System of Support Blueprint, supports all diverse learners through a framework of academic, social-emotional and behavioral best practices. MTSS provides prevention, intervention, enrichment and ongoing support in the most inclusive settings as guided by schoolwide data systems and progress monitoring. Through MTSS, ALL MEANS ALL, and we are committed to that vision for the students and community we serve.

K-8 Intervention Teams will continue to refine intervention supports to ensure the academic needs of all students are met by identifying student needs, addressing specific skills and ensuring fluidity with clear entry and exit points. Selected ELA and math courses at Riles Middle School and Center High will continue to provide Tier II interventions in a smaller class setting.

While addressing the needs of all English Learners, emphasis will be made to support the growing newcomer population and the unique needs of long-term English learners. Continued professional development will be provided through Ellevation modules targeting all levels of language development with an emphasis on supports for long term English learners. The English Learner Coordinator will increase parent outreach through targeted communication and actively partner with Student & Family Support Services to engage EL families in need of assistance to ensure equitable access.

Supports for students in special education will include changes in the program design and alternate diploma tracks. Both are designed to break down barriers and increase access for special education students.

Expanded Learning Opportunities (ELOP) to expand by one class per site and extend from TK through 6th grade. A "Right at School" ELOP program will open in the fall at Rex Fortune Elementary.

Through Positive Behavior Intervention & Supports (PBIS), social, emotional, behavioral and academic outcomes for students will improve. The Director of Student Services will continue to support school site implementation by providing ongoing training and collaboration.

Attendance supports for students and families will continue through the Attendance and Engagement Process which includes tiered supports, detailed data points, and tiered interventions. Everyday Pro will provide data monitoring and parent outreach through mail nudges, text nudges, general support messages and check-in texts.

The Equity Design Team, in partnership with WestEd, will steward Culturally Responsive and Sustaining Education (CRSE) through an equity-driven continuous improvement cycle. Professional learning, strategic coaching and communication support will be provided to

support the Equity Design Team to build capacity across the district. Through this work, teachers and administrators will have a deeper understanding of how to enact equitable practices and how to identify and revise problematic policies that have unintended consequences for particular student groups. Through this work students will experience an increased sense of belonging and connectedness.

CJUSD will launch a School Climate campaign focused on increasing awareness and communication with educational partners to illustrate how student, family and staff voice impacts change. School Climate campaign will identify three school climate domains and provide professional learning to support growth. School sites will create a site goal within their School Plan for Student Achievement to improve school climate on their campus.

Student & Family Support Services (SFSS) will host the 2nd annual Back to School Bash to connect students and families with school sites, district departments and county agencies. Participants will learn about services, supports, and opportunities to re-engage and kick off the school year on a positive note. SFSS will offer multiple family engagement workshops throughout the school year to offer parents and caregivers content, strategies and tips to support their children.

CJUSD will unveil the Bell, a community outreach bus that will bring many resources to Center families such as wi-fi access, technology access, emergency food, help with registration, school supplies, district employment opportunities, and more. The Bell will be scheduled for school site visits where families can access resources before, after or during school hours.

In August 2023, CJUSD will open Rex Fortune Elementary, named after former Superintendent, Dr. Rex Fortune. This will be the 8th school site in the district and the 5th elementary school. RFE is located in a new housing community in Placer County.

## Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

### ***Schools Identified***

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

McClellan High School

### ***Support for Identified Schools***

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

The Sacramento County Office of Education (SCOE) initiated CSI coaching sessions for newly identified sites. The Principal of McClellan HS and the district Coordinator of Federal and State programs participated in SCOE sponsored CSI professional learning and coaching sessions. A CSI site team was established which included the McClellan HS principal, site teachers, and other staff. The team met in the spring of 2023 to review CSI status and requirements, explore the CA Dashboard data, initiate a needs assessment, review data on the

effectiveness of previous CSI actions and begin the work of creating a plan.

The CSI team analyzed graduation rates, suspension rates, attendance data, achievement data, and survey results. The team discovered graduation rates increased from 63.3% in 2018 and 65.8% to 78.7% in 2022, when an academic coordinator was in place, paid for with CSI funds. For the 2022-23 school year, MHS was no longer identified for CSI, and this person's position shifted to primarily classroom instruction, and much of the support she gave to staff and students has not been possible. Site knows assessment gains are lower this year than last, and while graduation data is not in yet for this year, we anticipate a lower graduation rate due to lessened support as well.

MHS developed a plan to increase graduation rates and other student achievement measures by bringing back an Academic Coordinator. Through the School Site Council process, parents and students reviewed data and provided input on the plan to hire an Academic Coordinator.

Duties for that position are as follows.

McClellan High School Academic Coordinator duties:

- extracting and analyzing student data to use in coaching teaching staff
- researching and recommending professional development tailored to teacher needs
- offering both group and one-on-one coaching for teachers
- helping implement, refine, and evaluate more effective teaching strategies that lead to

increased student success

- leading staff in the Plan-Do-Study-Act improvement model
- assisting students in groups and individually at times

## ***Monitoring and Evaluating Effectiveness***

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

Site CSI team will meet quarterly to review attendance data, achievement data, grades, transcripts and other local data to measure the effectiveness of actions to increase graduation rates. Data will be shared with School Site Council.

The district will use graduation data, attendance data, achievement data, survey results and other local data to measure the effectiveness of the CSI activities.

# Engaging Educational Partners

A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.

LCAP Parent Survey: administered March 2023

Panorama Climate Surveys: Student Survey administered Fall 2022 and Spring 2023, Staff Survey administered Spring 2023, Family Survey administered Fall 2022 and Spring 2023

Superintendent presents draft LCAP and budget for review and comment to following groups:

CJUSD Leadership Team: 3/28/2023, 4/25/23, 5/9/23, 5/23/23

District Parent Advisory Council (PAC): 1/17/2023, 4/18/2023

District English Learner Advisory Council (DELAC): 9/29/2022, 5/2/2023

CUTA: 5/11/2023

CSEA: 5/2/2023

SELPA: 5/22/2023

Superintendent responded in writing to questions and comments received from the PAC and DELAC by: 6/7/2023

Draft LCAP posted online 5/26/2023. All educational partners invited to comment.

District holds public hearing 6/7/2023 to solicit public comments on the LCAP and budget. Community questions and comments are responded to and posted on the CJUSD website.

LCAP Submitted for CJUSD Board approval: 6/14/2023

A summary of the feedback provided by specific educational partners.

Educational partners shared concerns about social/emotional supports, targeted intervention to address gaps in learning, attendance barriers and student behaviors. Actions described throughout the LCAP address these concerns. Ongoing academic assessment and targeted intervention as well as social/emotional assessments and supports have been effective and will continue to be part of the educational experience. The development of a three tiered Attendance and Engagement Process & Resources plan and the expansion of and district support for Positive Behavior Intervention & Support (PBIS) will continue to address attendance and behavior concerns.

A description of the aspects of the LCAP that were influenced by specific input from educational partners.

The entirety of the LCAP was influenced by feedback from teachers, administrators, and educational partners through parent surveys, staff surveys, student surveys, advisory groups, emails, and discussions at Board meetings. Our LCAP addresses the concerns expressed by our educational partners. We will continue to identify barriers and provide solutions to ensure equitable access to resources and supports for all students and families.

Screeners will continue to identify students' academic and social/emotional needs. Intervention teachers and support staff will continue to provide academic support to close learning gaps. School counselors, social workers, and mental health clinicians will continue to provide social/emotional support. Attendance barriers will be identified and supports offered by Student Family Support Services in partnership with school site teams following the Attendance and Engagement Process & Resources plan. The continued expansion of PBIS at all school sites will further address behaviors.

The Student and Family Support Services department will continue to provide services and resources to students and families. Particular attention to our most vulnerable populations will ensure additional supports are in place to address the academic, social-emotional, and behavioral needs of English Learners, low-income students, foster youth, students receiving special education services, and students experiencing homelessness.

# Goals and Actions

## Goal

Goal #	Description
1	All students will graduate college/career ready through high-quality instruction coupled with interventions and supports (Multi-Tiered System of Supports) that eliminate barriers to student success.

An explanation of why the LEA has developed this goal.

We grouped these metrics and actions together because they are all educational components that work together to ensure student achievement which we believe will result in high school graduates who are college and career ready. Ensuring staff has standards-based curriculum, training to implement curriculum with fidelity and relevant professional development that supports academic achievement and social/emotional development through a Multi-Tiered System of Supports is essential to ensure success for all students as they move from one grade to the next. Varied Advanced Placement and CTE offerings provide a wide array of options for students to pursue a field of interest and successfully transition into a college or career pathway following high school graduation. We know students are most successful when families are involved in their education. Our efforts to identify barriers and assist students and families in accessing support aids in keeping students on the path to graduating college and career ready.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
CCSS, ELD, NGSS implementation by district or site personnel as measured by observation loop and feedback	100% weekly classroom walkthroughs	100% weekly classroom walkthroughs	100% weekly classroom walkthroughs		100% weekly classroom walkthroughs

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Teacher Misassignments Fully Credentialed Teachers	2020-21: 0.4% (1/223) teachers misassigned	2021-22: 2% (6/278) teachers misassigned	Data unavailable as of 5/26/23		Zero teacher misassignments
Students access to standards aligned curriculum	100% of students have access to standards aligned curriculum as certified by the CJUSD Board of Trustees	100% of students have access to standards aligned curriculum	100% of students have access to standards aligned curriculum		100% of students have access to standards aligned curriculum as certified by the CJUSD Board of Trustees
CTE Offerings & Completion	<p>2020-21 CHS offered 12 CTE offerings and 18 sections</p> <p>53.1% CTE Pathway Completion, per 2020 CDE Dashboard</p> <p>*CTE offerings baseline reported on 2021-22 LCAP was incorrect. Figure noted above is the corrected baseline.</p>	<p>2021-22 CHS offered 13 CTE courses and 22 sections.</p> <p>37.3% CTE Pathway Completion, as reported by 2021 CCI Dashboard</p> <p>*Reporting students in the 4 year graduation rate cohort</p>	<p>2022-23 CHS offered 14 CTE courses and 21 sections.</p> <p>30% CTE Pathway Completion, as reported by the 2022 CCI Dashboard</p> <p>*Reporting students in the 4 year graduation rate cohort</p>		<p>Maintain 12 CTE offerings</p> <p>59% CTE Pathway Completion, per CCI Dashboard</p>
a-g completion	2019-20: 17.7% seniors met all a-g requirements as reported by DataQuest 5 year	2020-21: 15% seniors met all a-g requirements as reported through CCI Dashboard	2021-22: 16.4% seniors met all a-g requirements as reported through CCI Dashboard		24% of seniors will meet all a-g requirements

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Cohort Graduation Rate  *Baseline reported on 2021-22 LCAP was incorrect. Figure noted above is the corrected baseline.	14.6% African American 23.3% Asian 11.5% Hispanic 16.4% White 15% Two or more races 3.1% English Learners 13.9% Economically Disadvantaged 5.5% Students with Disabilities 11.6% Homeless Students	14.6% African American 32.4% Asian 6% Hispanic 19.7% White 16.7% Two or more races 0.0% English Learners 12.2% Economically Disadvantaged 2% Students with Disabilities 8% Homeless Students		
Advanced Placement Enrollment	2020-21 AP enrollment: 320  White: 35% (113/320) Hispanic: 15% (50/320) African American: 15% (48/320) Other Asian: 9% (28/320) Filipino: 8% (27/320) Asian Indian: 7% (23/320) Vietnamese: 5% (16/320) Laotian: 2% (7/320)	2021-22 AP enrollment: 125  White: 45.5% (57/125) Hispanic: 12% (15/125) African American: 4.8% (6/125) Other Asian: 8.9% (12/125) Filipino: 13.8% (18/125) Asian Indian: 4% (5/125) Vietnamese: 5.6% (7/125) Laotian: 0.8% (1/125)	2022-23 AP enrollment: 121  White: 43.8% (53/121) Hispanic: 21.5% (26/121) African American: 11.6% (14/121) Other Asian: 10.7% (13/121) Filipino: 7.4% (9/121) Vietnamese: 2.5% (3/121) Hawaiian/Pacific Islander: 1.7% (2/121)		Close the ethnicity gap so AP enrollment of Hispanic students reflects total enrollment of Hispanic students at CHS



Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	American Indian: 1% (4/320) Hawaiian: 0.9% (3/320) Cambodian: 0.3%(1/320)	American Indian: 0.8% (1/125) Hawaiian: 1.6% (2/125)			
AP Passage Rate, 3 or higher	<p>27.3% students earned a score of 3 or higher on two AP exams as reported by 2020 CCI Dashboard</p> <p>78.5% students earned a score of 3 or higher on one AP exam in 2020 as reported by College Board</p> <p>*One AP test baseline reported on 2021-22 LCAP was incorrect. Figure noted above is the corrected baseline.</p>	<p>11.6% (31 students) earned a score of 3 or higher on two AP exams as reported by 2021 CCI Dashboard.</p> <p>Percentage of each student group who scored 3 or higher on two AP exams</p> <p>8.3% African American 21.4% Asian 12.7% Hispanic 8.9% White 17.6% Two or more races 7.4% English Learners 10.6% Economically Disadvantaged 2.3% Students with Disabilities 12.1% Homeless Students</p>	<p>6.7% (24 students) earned a score of 3 or higher on two AP exams as reported by 2022 CCI Dashboard.</p> <p>Percentage of each student group who scored 3 or higher on two AP exams</p> <p>7% African American 12.8% Asian 0.9% Hispanic 7.7% White 0% Two or more races 0% English Learners 4.4% Economically Disadvantaged 0% Students with Disabilities 5.7% Homeless Students</p>		<p>35% of students will earn a score of 3 or higher on two AP exams as reported by 2020 CCI Dashboard</p> <p>70% of students will earn a score of 3 or higher on one AP exam as reported by College Board.</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		<p>67.5% students earned a score of 3 or higher on one AP exam in 2021 as reported by College Board</p> <p>*Reporting students in the 4 year graduation rate cohort for 2 AP exams</p>	<p>60.8% students earned a score of 3 or higher on one AP exam in 2022 as reported by College Board</p> <p>*Reporting students in the 4 year graduation rate cohort for 2 AP exams</p>		
EL Progress Indicator	59.3% made progress as reported on 2019-20 Dashboard	EL Progress Indicator is currently not reported on the CDE Dashboard	<p>49.2% of English Learners made progress towards English language proficiency as reported by the Dashboard.</p> <p>45.9% progressed at least 1 ELPI Level 3.3% maintained ELPI Level 4 33.1% maintained ELPI Levels 1-3H 27.7% decrease at least 1 ELPI Level</p>		Increase by 2% annually bringing indicator on Dashboard to a ranking of Very High
EL Redesignation	2020-21: 14.4% (80 students) were Redesignated Fluent English Proficient	2021-22: 15.6% (75 students) were Redesignated Fluent English Proficient	2022-23: 18.1% (98 students) were Redesignated Fluent English Proficient		Increase to 18%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
ERHMS	2019-20: Students served: 70 Average Attendance: 93.9% Average GPA: 2.63%	2020-21: Students served: 26 Average Attendance: 90% Average GPA: 1.21%	2022-23 Students served: 51 Average Attendance: 94.4% Average GPA: 2.5%		Average Attendance: 94% GPA: 2.75
CAASPP	CAASPP (2018-19) ENGLISH/ LANGUAGE ARTS Standards Met or Exceeded 3rd: 55% 4th: 52.3% 5th: 57.6% 6th: 65.1% 7th: 56.8% 8th: 66.7% 11th: 75.6%  CAASPP MATHEMATICS Standards Met or Exceeded 3rd: 57.3% 4th: 41.5% 5th: 38.1% 6th: 47.3% 7th: 52.6% 8th: 64.5% 11th: 56.5%  ENGLISH/	CAASPP (2020-21) only 11th graders tested  ENGLISH/ LANGUAGE ARTS Standards Met or Exceeded 11th: 67.3%  49.9% Economically Disadvantaged 16.8% Students with Disabilities 10.9% English Learners 42.6% African American 82.3% Asian 50.2% Hispanic 68.7% White 79.6% Two or more Races 41.3% Homeless	CAASPP (2021-22) ENGLISH/ LANGUAGE ARTS Standards Met or Exceeded 3rd: 48% 4th: 45% 5th: 47% 6th: 45% 7th: 49% 8th: 47% 11th: 55%  MATHEMATICS Standards Met or Exceeded 3rd: 33% 4th: 39% 5th: 32% 6th: 32% 7th: 32% 8th: 29% 11th: 27%  ENGLISH/ LANGUAGE ARTS and MATH		Increase the percentage of students scoring Standard Met or Exceeded on CAASPP ELA & Math by 5%  5% Increase of economically disadvantaged students achieving Standard Met or Exceeded  5% Increase of students with disabilities achieving Standard Met or Exceeded  5% Increase of English learner students achieving Standard Met or Exceeded

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>LANGUAGE ARTS and MATH Standards Met or Exceeded by STUDENT GROUPS:</p> <p>ECONOMICALLY DISADVANTAGED Standards Met or Exceeded English/Language Arts 3rd: 36.6% 4th: 37.4% 5th: 39.6% 6th: 37.8% 7th: 39.1% 8th: 37.1% 11th: 47.2%</p> <p>Math 3rd: 38.4% 4th: 32.4% 5th: 25.5% 6th: 25.9% 7th: 24.8% 8th: 23.8% 11th: 20.9%</p> <p>STUDENTS with DISABILITIES Standards Met or Exceeded (CAASPP18-19)</p>	<p>CAASPP (2020-21) MATHEMATICS Standards Met or Exceeded 11th: 32.3%</p> <p>23.2% Economically Disadvantaged 5.6% Students with Disabilities 6.3% English Learners 18% African American 71.7% Asian 22.5% Hispanic 44.2% White 46.6% Two or more Races 18.5% Homeless</p>	<p>Standards Met or Exceeded by STUDENT GROUPS:</p> <p>ECONOMICALLY DISADVANTAGED Standards Met or Exceeded English/Language Arts 3rd: 40% 4th: 31% 5th: 35% 6th: 33% 7th: 37% 8th: 36% 11th: 45%</p> <p>Math 3rd: 31% 4th: 25% 5th: 19% 6th: 21% 7th: 20% 8th: 18% 11th: 16%</p> <p>STUDENTS with DISABILITIES Standards Met or Exceeded English/Language Arts 3rd: 20%</p>		

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>English/Language Arts</p> <p>3rd: 21.3%</p> <p>4th: 19.4%</p> <p>5th: 17.9%</p> <p>6th: 13.4%</p> <p>7th: 14%</p> <p>8th: 12.4%</p> <p>11th: 15.8%</p> <p>Math</p> <p>3rd: 24.2%</p> <p>4th: 18.5%</p> <p>5th: 12.8%</p> <p>6th: 9.6%</p> <p>7th: 9.1%</p> <p>8th: 7.6%</p> <p>11th: 5%</p> <p>ENGLISH LEARNERS Standards Met or Exceeded (CAASPP18-19) English/Language Arts</p> <p>3rd: 18.4%</p> <p>4th: 17.5%</p> <p>5th: 13.3%</p> <p>6th: 9.5%</p> <p>7th: 9.1%</p> <p>8th: 6.1%</p> <p>11th: 7.8%</p> <p>Math</p>		<p>4th: 19%</p> <p>5th: 17%</p> <p>6th: 12%</p> <p>7th: 20%</p> <p>8th: 12%</p> <p>11th: 16%</p> <p>Math</p> <p>3rd: 23%</p> <p>4th: 18%</p> <p>5th: 12%</p> <p>6th: 9%</p> <p>7th: 8%</p> <p>8th: 6%</p> <p>11th: 4%</p> <p>ENGLISH LEARNERS Standards Met or Exceeded English/Language Arts</p> <p>3rd: 17%</p> <p>4th: 16%</p> <p>5th: 14%</p> <p>6th: 9%</p> <p>7th: 10%</p> <p>8th: 6%</p> <p>11th: 8%</p> <p>Math</p> <p>3rd: 20%</p> <p>4th: 14%</p> <p>5th: 7%</p> <p>6th: 6%</p>		

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	3rd: 24.5% 4th: 17.8% 5th: 9.5% 6th: 7.5% 7th: 7% 8th: 5.9% 11th: 5%		7th: 5% 8th: 3% 11th: 3%		
District Graduation Rate	2019-20 as reported through CDE DataQuest: 87.8%	2020-21: 87.1% as reported through by CCI Dashboard  85.4% African American 83.3% Asian 87.4% Hispanic 89.7% White 80% Two or more races 75% English Learners 86.6% Socioeconomically Disadvantaged 65.5% Students with Disabilities 76.7% Homeless Students	2021-22: 91.1% as reported by the CCI Dashboard  97.6% African American 91.9% Asian 92.6% Hispanic 90.7% White 75% Two or more races 80% English Learners 89.8% Socioeconomically Disadvantaged 79.4% Students with Disabilities 83.3% Homeless Students		90% District Graduation Rate as reported through CCI Dashboard

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Seal of Biliteracy	<p>2019-20: 10.4% graduates earned Seal of Biliteracy as reported by DataQuest 5 year Cohort Graduation Rate</p> <p>*Baseline reported on 2021-22 LCAP was incorrect. Figure noted above is the corrected baseline.</p>	<p>2020-21: 11.6% graduates earned Seal of Biliteracy as reported by CCI Dashboard</p> <p>Percentage of each student group that earned Seal of Biliteracy  12.2% African American  3.3% Asian  16.1% Hispanic  10.3% White  12.5% English Learners  10.8% Economically Disadvantaged  3.6% Students with Disabilities  14% Homeless Students</p> <p>*Reporting students in the 4 year graduation rate cohort</p>	<p>2021-22: 9.3% graduates earned Seal of Biliteracy as reported by CCI Dashboard</p> <p>Percentage of each student group that earned Seal of Biliteracy  4.7% African American  7.7% Asian  6.3% Hispanic  13.8% White  0.0% English Learners  7.4% Economically Disadvantaged  0.0% Students with Disabilities  5.7% Homeless Students</p> <p>*Reporting students in the 4 year graduation rate cohort</p>		22% of graduates earn the Seal of Biliteracy
IReady	<p>Baseline based on 3 Level Placement 2021-22 beginning of year diagnostic:</p>	2021-22 Diagnostic #2 administered Nov-Dec 2021	2022-23 Diagnostic #2 administered Nov-Dec 2022		Decrease by 5%, students scoring two or more grade levels below

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>Reading 22% on or above grade level 37% one grade level below 41% two or more grade levels below</p> <p>Math 13% on or above grade level 41% one grade level below 46% two or more grade levels below*</p> <p>*Baseline reported on 2021-22 LCAP was incorrect. Figure noted above is the corrected baseline.</p>	<p>Reading 33% on or above grade level 32% one grade level below 35% two or more grade levels below</p> <p>Math 22% on or above grade level 42% one grade level below 36% two or more grade levels below</p> <p>2021-22 Diagnostic #3 administered March-April 2022 Reading 38% on or above grade level 28% one grade level below 34% two or more grade levels below</p> <p>Math 28% on or above grade level 37% one grade level below 34% two or more grade levels below</p>	<p>Reading 33 % on or above grade level 34% one grade level below 33%% two or more grade levels below</p> <p>Math 22% on or above grade level 45% one grade level below 34% two or more grade levels below</p> <p>2022-23 Diagnostic #3 administered March 2023 Reading 40% on or above grade level 28% one grade level below 32% two or more grade levels below</p> <p>Math 31% on or above grade level 37% one grade level below 34% two or more grade levels below</p>		



Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Prepared for College & Career	<p>40% of graduates are prepared for college and career and 20.3% are approaching prepared as reported on 2020 CCI Dashboard.</p> <p>Ten students in 2020 were a-g compliant and CTE pathway completers</p>	<p>College &amp; Career Indicator data not available. College &amp; Career Indicator not on the 2021 Dashboard.</p> <p>2021: 10.3% (32 students) completed a-g requirements AND at least one CTE Pathway as reported by the CCI Dashboard.</p> <p>Percentage of each student group that completed a-g and at least one CTE pathway:  7.3% African American  13.3% Asian  9.2% Hispanic  10.3% White  10% Two or more races  3.1% English Learners  9.1% Economically Disadvantaged  3.6% Students with Disabilities</p>	<p>College &amp; Career Indicator not reported on the 2022 Dashboard.</p> <p>2022: 9.3% (33 students) completed a-g requirements AND at least one CTE Pathway as reported by the CCI Dashboard.</p> <p>Percentage of each student group that completed a-g and at least one CTE pathway:  4.7% African American  20.5% Asian  3.6% Hispanic  10.8% White  6.3% Two or more races  0% English Learners  5.5% Economically Disadvantaged  0% Students with Disabilities</p>		<p>45% prepared, 25% approaching</p> <p>25% a-g compliant and CTE pathway completers</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		9.3% Homeless Students  *Reporting students in the 4 year graduation rate cohort	0% Homeless Students  *Reporting students in the 4 year graduation rate cohort		

## Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Instructional staff, curriculum & training	<p>TK-12 teachers use the California State Standards in ELA, ELD, Literacy, History, Social Studies, Science and Technical Subjects. K-12 Teachers will use the California State Standards in mathematics. Teachers will use the adopted History/Social Science curriculum. Teachers will use the newly adopted NGSS curriculum.</p> <p>Teacher collaboration time supports teaching and learning through a dedicated weekly Professional Learning Community (PLC) time. Structured PLC meetings follow an on-going inquiry model which focuses on clear and common student learning goals. Teams collect and review student data, then evaluate and explore new and current teaching strategies and practices.</p> <p>New teachers are supported through the SCOE/CJUSD Induction process which focuses on Individualized Learning Plans customized and driven by new teachers, California Standards for the Teaching Profession and the Continuum of Teaching Practice, and Student performance.</p> <p>Teacher on Special Assignment (TOSA) to support teachers by bridging curriculum and technology to improve teaching and learning. Special emphasis on supporting new teachers with educational platforms so curriculum and technology complement learning. TOSA</p>	\$19,735,322.00	Yes

Action #	Title	Description	Total Funds	Contributing
		will provide professional development through small group settings and site staff meetings,		
1.2	Intervention and Extension	<p>Students will be assessed to identify learning gaps and measure progress using iReady Math, oral reading fluency, DRDP, iReady Reading, and report card grades. Tier 1, 2 and 3 support through extended instructional learning time offered as summer sessions for students in TK through grade 12.</p> <p>We are accelerating progress to close learning gaps with the expansion of Tier 2 and Tier 3 Intervention Teams at the elementary level. Intervention programs, English Learner programs, Title I programs and Special Education programs will continue to support student learning and mitigate learning loss. Intervention Teachers will assess students, identify needs and provide supports primarily through a push-in model with pull-out as needed.</p> <p>Seven Instructional Specialists will continue in roles to further support students in the primary grades who are returning to campuses following school closures or are continuing to transition to in-person school.</p> <p>Learning is extended with full-day Kindergarten at Dudley, North Country, Oak Hill, Spinelli and Fortune Elementary and the continuation of Transitional Kindergarten. Full-day Kindergarten increases opportunities to develop strong literacy skills, strong social skills, stronger connection with the school (i.e., students attend all school events), fewer transitions during a day (i.e., to school, to sitter, to home) creating predictability and consistency in routines leading to a smoother transition to Grade 1.</p> <p>Expanded Learning Opportunities (ELOP) will provide before and after-school programming at all elementary sites.</p>	\$6,021,868.00	Yes

Action #	Title	Description	Total Funds	Contributing
		<p>At the secondary level, intervention continues to create smaller class sizes in targeted subject areas and grade levels to accelerate progress to close learning gaps. By reducing the student-teacher ratio, this allows for Tier 2 intervention support within the classroom. We are continuing to fund two teachers at Riles Middle School to expand intervention or reduce class sizes in English/Language Arts. This is in addition to Husky Help. At Center HS, class sizes in English 9, Math 1 and Intro will be lower than other English and math courses. English Support, Math 1 Lab and Intro Lab will be offered. Support for students in upper level math courses will be offered through a new course, Math Seminar.</p> <p>We are addressing other barriers to learning by continuing to provide Tier 2 and Tier 3 social-emotional supports through counselors, social workers and other mental health clinicians. These positions provide social/emotional support through classroom push-in, small group counseling, and individual counseling.</p> <p>McClellan HS program will continue to serve as a 10th-12th grade intervention for credit recovery and will continue to provide the following academic support classes: Success, Applied English, and Applied Math.</p> <p>Extension will be provided through differentiated learning within the classroom. GATE challenge activities are provided at all elementary schools and Riles Middle School.</p> <p>Activities through the A-G grant plan will include the continuation of an interventional counselor at Center High, dual enrollment independent study courses through American River College, extended learning through summer coursework to include a-g options and a peer tutoring program. These supports are available to all students. However, targeted outreach will ensure these supports are principally directed to foster youth, English Learners, low-income students, and students experiencing homelessness.</p>		

Action #	Title	Description	Total Funds	Contributing
		Library Technicians create an inviting space where students can engage in the world of reading during class time and beyond, offering before school, after school, or lunchtime access. Technicians distribute Chromebooks and other student curriculum materials, ensuring equitable access for all.		
1.3	English Learner Language Acquisition & Supports	<p>English Language Learners receive Tier 1 Integrated and Designated language instruction to meet linguistic and academic grade-level goals. EL Teachers and instructional staff receive professional development to ensure Designated ELD instruction focuses on state-adopted ELD standards to support EL students in the development of critical English Language skills for academic content learning. Teachers and instructional staff receive professional development to ensure Integrated instruction is provided.</p> <p>ELD teachers provide personalized and targeted language instruction with EL students who qualify as newcomers using the Imagine Language &amp; Literacy supplemental online program in K-6 and Inside the USA in grades 7-12.</p> <p>EL students are offered transitional support as they move from elementary to middle school and middle school to high school through a summer school class for incoming 7th and 9th grade EL students.</p> <p>The EL teacher at Center HS is given an extra prep period to schedule, track, monitor and support EL students, long term EL students, and reclassified Fluent English Proficient students.</p> <p>The Intervention Counselor at Center HS supports EL students and reclassified Fluent English Proficient students ensuring they are on track to graduate and have access to all the appropriate support services.</p>	\$1,202,350.00	Yes

Action #	Title	Description	Total Funds	Contributing
		<p>EL Teachers utilize Ellevation as a management system to collect student data, compile reports, initiate parent letters, and collaborate with other teachers on student progress.</p> <p>Will continue to research additional strategies and supports that will enhance teaching and learning for our English Learner population.</p> <p>District English Learner Coordinator will review student achievement data, district programs, site programs and curriculum with an English Learner lens to ensure appropriate strategies and supports are in place for English Learners. The coordinator will provide professional development and instructional coaching to support teachers in maximizing the language acquisition and academic success of English Learners.</p>		
<b>1.4</b>	Special Education Supports	Actions to support Special Education students were previously listed here. These actions have been moved to Goal 4, which is a new goal specifically designed to meet the needs of special education students.		No
<b>1.5</b>	CTE Offerings and Participation	Students begin their CTE course journey at the elementary level with the Launch program and transition to the Gateway program in middle school. At the high school level students complete CTE pathways in five different CTE sectors: Arts, Media and Entertainment; Building and Construction Trades; Marketing, Sales, and Services; Engineering and Architecture; Health Science and Medical Technology; Public Services. Within those sectors there are separate CTE pathways: Multimedia Productions; Graphic Design; Animation; Residential and Commercial Construction; Entrepreneurship/Self-Employment; Engineering Design; Biotechnology; Patient Care; Emergency Response (Pathway 233) - 911 Dispatcher.	\$436,606.00	Yes

Action #	Title	Description	Total Funds	Contributing
		<p>North Country will continue to offer STEAM rotation for TK as an optional extension beyond the school day. TK-6 students will participate in the standard STEAM rotation, approximately once every 4 weeks for 2 hours 15 minutes. Spinelli will continue implementing a STEAM rotation for K-6 students in 30 minute increments. Dudley will begin offering STEAM rotation for students in K-6th.</p> <p>Dudley, North Country and Oak Hill will continue utilizing on-site media studios to provide foundational skills that will support students as they advance through the CTE continuum, where skills will be advanced and refined through middle and high school programs.</p> <p>Oak Hill's club for digital storytelling and content production includes filmmaking, photography, podcasting, and writing for broadcasting, communications, and social media. The Otter Outlook team writes scripts, interviews people, pitches content ideas and produces a biweekly news show featuring upcoming events, interviews with staff and students, game shows, etc.</p> <p>Rex Fortune Elementary will open in the fall with an emphasis on STEAM education to engage students in hands-on learning opportunities as they explore Science, Technology, Engineering, Arts and Math, connecting new learning to the real world and their lives.</p> <p>Dual Enrollment courses are offered through Sierra College in Astronomy, Medical Intervention and through various courses in the business department. Independent study dual enrollment is offered through American River College.</p> <p>Center HS Counselors discuss CTE Course pathways with all students. Students with IEPs, are encouraged to participate and complete CTE pathways at all levels. Center HS College and Career Coordinator works directly with students and staff to provide college, career and employment guidance.</p>		

Action #	Title	Description	Total Funds	Contributing
		<p>The AVID program at Center HS and Riles Middle School supports pathways to college.</p> <p>Media Communications Academy (MCA) prepares MCA students for college and career by requiring all students to complete CORE and CTE coursework. MCA is a CTE-based California Partnership Academy, also designated a Lighthouse Program.</p>		
<b>1.6</b>	Advanced Placement(AP) Enrollment	CHS administration and counseling staff will specifically target outreach that will recruit and retain students who are from underrepresented ethnicity groups into more AP courses, namely Hispanic and African American students. CHS administration and counselors will meet with designated classes and clubs once per semester to provide outreach. They will review current enrollment data in AP courses to determine the effectiveness of efforts.	\$0.00	No
<b>1.7</b>	Academic Support through Student & Family Services	Through collaborative efforts with school sites, the Student and Family Services Coordinator, Student and Family Support Assistants (SFSAs) coordinate targeted services to support all students, and especially students experiencing homelessness, foster youth, and low income students to ensure school stability, academic success, and overall student well-being. SFSAs have caseloads where they will monitor and assess student needs and academic and attendance progress; develop individual success plans; provide supplies and personal basic necessities; offer tutoring, mentoring, academic advisement, and/or counseling; collaborate with school sites; receive professional development; and coordinate with community agencies for additional resources and support. Coordinator and Office Assistant will be responsible for monitoring and tracking student data progress of the students within the program.	\$490,846.00	Yes



Action #	Title	Description	Total Funds	Contributing
1.8	Professional Development	<p>There will be ongoing professional development to support student achievement focused on Multi-tiered System of Supports (MTSS), equitable instructional strategies, social/emotional learning, and trauma-informed practices with particular attention to special populations; English Learners, foster youth, low income, students experiencing homelessness and special education students. Through collaborative conversations and a review of student performance data identifying achievement gaps, we will identify needs and provide specific curricula and strategies for teachers and support staff to mitigate learning loss and increase achievement.</p> <p>EL Teachers and instructional staff receive professional development to ensure Designated ELD instruction focuses on state-adopted ELD standards to support EL students in the development of critical English Language skills for academic content learning. Teachers and instructional staff receive professional development to ensure Integrated instruction is provided. Site administrators will conduct informal walkthroughs to ensure Integrated and Designated instruction is provided.</p>	\$270,000.00	Yes

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

This was year 2 for the implementation of the post-Covid elementary level Intervention plan. Although staffing issues continued to pose a challenge into year 2, staffing challenges proved to be less of a barrier as compared to the prior year. This means Intervention teachers were pulled from their groups to sub in classrooms less often and were able to implement the elementary Intervention plan with greater fidelity as compared to the prior year.

The Reading Inventory contract was not renewed due to constant technical issues and glitches.

The additional CHS 9th grade ELA teaching position intended to reduce class size and increase tier 2 interventions did not reduce class size as intended. An increase in overall student enrollment and the influx of newcomer EL students limited the class size reduction attempt. English Support Classes were also not offered.

The additional CHS math teacher decreased class sizes in lower-level math courses but increased class sizes in higher-level math courses.

Project Lead the Way at CHS lost two sections due to staffing, one section of Intro to Engineering and one section of Principles of Engineering.

With the dissolution of the SAFE department, one Student and Family Support Assistant position was eliminated while the 2nd position was moved to the Student and Family Support Services department.

The summer program designed to help English Learners transition from elementary to middle school and middle to high school was not offered due to lack of staffing.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Goal 1 Action 4: Many certificated and classified special education positions remain unfilled which lowers the estimated actual expenses compared to the budgeted expenditures. (Goal 1 Action 4 moved to Goal 4.)

Goal 1 Action 5: CTE non-personnel expenses were not included in the budget expenditures.

Goal 1 Action 7: The Bilingual Aide and Social Worker positions remained unfilled due to no applicants for the new positions.

An explanation of how effective the specific actions were in making progress toward the goal.

ELOP services were offered in partnership with several outside agencies. Catalyst Kids served up to 20 students per site in grades TK-2 at Spinelli, North Country, and Dudley Elementary Schools. Sunrise Recreation and Park Department served up to 20 TK-K students at Oak Hill Elementary School. North Highlands Recreation and Park Department served up to 24 1st through 3rd grade students at Dudley Elementary School.

iReady is measuring steady progress with a 2% gain in reading and a 3% gain in math when comparing Diagnostic 1 and Diagnostic 3.

For English Learners, there was a 13% increase in EL students reading above or at grade level and a 12% decrease in EL students reading below grade level as measured by iReady. The district Data Culture Team met monthly to examine iReady assessment data, specifically

focused on English learners. The school site administrators made goals with their staff for English learner academic improvement based on the data and reported results back to the team each trimester.

Data shows kindergarteners in our full day program scoring on or above grade level increased as measured by iReady (Diagnostic 1 and Diagnostic 3). Oak Hill kindergarteners rose from 13% to 80% in reading and 21%-67% in math. Spinelli kindergarteners rose from 29% to 41% in reading and 15% to 27% in math. Dudley kindergarteners rose from 19% to 61% in reading and 7% to 40% in math. North Country kindergarteners rose from 27% to 82% in reading and 12% to 76% in math.

Riles Middle focused on vocabulary development as measured by iReady. Students at or above level in the vocabulary domain rose from 29% to 42%. English learner vocabulary development grew from 2% at or above grade level to 8% at or above grade level.

At McClellan HS, iReady assessments show 64% of students showed growth in reading and 73% of students showed growth in math.

STAR Phonics was purchased for the elementary intervention teams to use as a foundational skills diagnostic assessment, enabling intervention teachers to dig deeper into the individual skill attainment of 3rd-6th grade students scoring 2-3 grade levels below in phonics as measured by iReady reading. Using the STAR diagnostic results, intervention teachers created targeted Tier 2 lessons utilizing the CORE Wonders Reading program along with WonderWorks. Intervention teams used data and targeted specific student needs with personalized instruction. As a result, time out of class was minimized.

EL data showed an unprecedented 30% increase in the enrollment of English learner newcomers across the district. Based on this, professional development and coaching were focused on welcoming, placing, and educating newcomer EL students. Newcomer curriculum was adopted to better meet the language development needs of the growing newcomer student group. Newcomer curriculum was purchased and implemented for newcomers in grades K-6. Newcomer curriculum for 7-12 has been purchased and will be implemented beginning in the fall. An additional newcomer ELD class was added at Center HS to provide a smaller class setting.

North Country Elementary expanded STEAM instruction to include TK. TK students received 7 sessions of STEAM instruction and exploration that will further support their development of Math & ELA skills.

Oak Hill's GATE program offered an opportunity for students to write, create, and produce videos using screen casting, stop motion with clay, stop motion with legos, and standard filming to be entered into the SEVA awards. Seven videos were entered, one of which was recognized with a SEVA Defining 2022 award.

Participation, average attendance and GPAs for students served in the ERHMS program have increased and are now aligned with pre-pandemic numbers.

Although enrollment in Advanced Placement (AP) courses continue to decline, the efforts of Center HS counselors and AP teachers to increase the enrollment of Hispanic students and African American students in AP courses have been positive. A gap still exists for Hispanic students. However, the gap for African American students in the current year matches student enrollment. Enrollment of Hispanic

students increased by 11 students. Hispanic students make up 32.4% of the school population and 21.5% of students enrolled in AP courses are Hispanic. Enrollment of African American students increased by 8 students. African American students make up 11% of the school population and 11.6% of students enrolled in AP are African American.

Astronomy and Statistics were added as CTE offerings at Center HS for the 22-23 school year, expanding choices for students to become college and career ready. However, the percentage of students completing a CTE Pathway declined by 7.3%.

Opportunities for Center High students to recover credits have been provided through an online curriculum. Unfortunately, this mode has proven to undermine classroom instruction due to the lack of security and the potential for students to cheat, plagiarize, or receive assistance in completing work. Although credits are being earned, Center HS would like to move away from online credit recovery.

The Student and Family Support Services (SFSS) department took on an activity detailed in the A-G Grant, offering peer tutoring to Center HS students twice a week in the SFSS Learning Lounge, located adjacent to Center High. SFSS Coordinators recruited, hired, and trained high-achieving 11th and 12th grade CHS students as paid peer tutors. Coordinators marketed the program to Center High staff and students. Throughout the first semester of implementation, 28% (374/1312) of the student population has accessed peer tutoring at least once during the spring 2023 semester.

SFSS staff continue to provide an additional layer of targeted support through the mentoring program by developing positive relationships and serving as advocates that aid in removing barriers to school engagement and student success. SFSS staff provide one-on-one support that could include whole-student assessments, goal setting, homework help and tutoring, school and community linkage, life skills, and social-emotional development. High school students receive post-secondary transition support such as assistance with financial aid and college applications. Students also had the opportunity to take college visits and attend college and career readiness conferences. Additionally, SFSS mentors have helped ensure students gain access to a total of 307 services which include but are not limited to clothing, food, transportation assistance, tutoring, desks and chairs, enrollment assistance, and technology. Additionally, the SFSS mentors connected students and families to community resources and support organizations. As of Feb 24, there are a total of 71 K-12 students served through targeted individualized mentoring support. 29 of those students continue to receive support from previous years. Student participation feedback indicates mentor is valuable support: 100% either strongly felt or somewhat felt that having a mentor helped them improve in school; 91% either strongly felt or somewhat felt that having a mentor helped them improve their attendance; 100% either strongly felt or somewhat felt that having a mentor helped them set goals; 91% either strongly felt or somewhat felt that having a mentor helped them develop life skills; 100% either strongly felt or somewhat felt that having a mentor helped them strengthen their social-emotional skills; 91% either strongly felt or somewhat felt they would want to continue mentoring next year.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

The temporary Principal on Assignment position has been dissolved. However, the administrative support given to the initiatives and grants through the Principal on Assignment position proved to be both positive and effective. Moving forward, support for initiatives and grants such as ELOP, Attendance, PBIS, A-G Grant and UPK will be assigned to district staff, such as the Director of Student Services, Coordinator of Curriculum, Coordinator of Federal/State Programs, Coordinator and District Homeless and Foster Youth Liaison or others to ensure program effectiveness and compliance.

The district is expanding diploma tracks to eliminate barriers to earning a diploma for special education students, foster youth, students experiencing homelessness, students in juvenile court, migrant students, and students from military families. Changes to special education programs will increase access for students with disabilities. Actions impacting special education services will be addressed in Goal 4 moving forward.

Added new school, Rex Fortune Elementary, into applicable actions.

Study Hall was eliminated at McClellan HS because it replicated the Success class.

Math Seminar course added at Center HS to support students needing additional help in upper level math coursework.

Added before and after school programming at all 4 elementary sites through Expanded Learning Opportunities (ELOP) funding.

Added a STEAM teacher at Dudley Elementary to replace unfilled specialist position.

The Teacher on Special Assignment role has been expanded and redeveloped to address the need to support teachers in bridging curriculum and technology to improve teaching and learning.

Based on the increase in identified students experiencing homelessness and overall subgroup academic and attendance data, more outreach needs to occur to engage students and expand the mentoring program. This is doable with the addition of SFSS staff. Student participation feedback will continue as student voice allows the mentoring program to refine any areas of needed growth and help ensure the needs of our students are being met.

Actions listed in 1.4 have been moved to Goal 4 to specifically address the needs of special education students.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**



# Goals and Actions

## Goal

Goal #	Description
2	All educational partners will experience a school and district climate that is physically and emotionally safe and supportive.

An explanation of why the LEA has developed this goal.

We grouped these metrics and actions together because they are all components that are essential to ensure students, families and staff experience a positive environment that is both physically and emotionally safe. We know students who are connected to school attend more regularly, have less discipline problems and are more likely to experience higher academic achievement. Offering varied opportunities to experience something new through athletics, activities and clubs creates a connection with school and a positive connection with another adult, outside of their classroom experience. Ensuring students are safely transported, have access to healthcare and social/emotional resources breaks down barriers than can inhibit academic achievement.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Facilities Inspection	100% of schools pass the Facilities Inspection with a rating of Good or better	100% schools passed the 2021 inspection with a rating of Good or better	100% schools passed the 2022 inspection with a rating of Good or better		100% of schools pass the Facilities Inspection
Daily Attendance	2019 P2 Districtwide Attendance: 93.5%	2021-22 P2 Districtwide Attendance: 88.69%	2022-23 P2 Districtwide Attendance: 89.46%		P2 Districtwide Attendance: 94%
Chronic Absenteeism	Chronic Absenteeism: 8.79%	2020-21 Chronic Absenteeism: 22% as reported by DataQuest	2021-22 Chronic Absenteeism: 42.8% as reported by the Dashboard		Chronic Absenteeism: 7.5%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
District Drop Out Rate	2019-20: 4.9% (16) district-wide dropouts as reported by DataQuest in 4 Year Cohort report	2020-21 4.9% (15 students) districtwide dropouts in a cohort of 305 as reported by DataQuest in a 4 year Cohort report  African American: 0 Asian: 3.6% (1) Filipino: cohort too small to report and still maintain student privacy Hispanic/Latino: 6% (5) White: 5% (6) Two or more races: 5.3% (1)	2021-22 4% (14 students) districtwide dropouts in a cohort of 349 as reported by DataQuest in a 4 year Cohort report  African American: 0 Asian: 0 Filipino: 8.3% (1) Hispanic/Latino: 4.6% (5) White: 5.4% (7) Two or more races: 6.3% (1)		4% district-wide drop out rate
Middle School Drop Out Rate	Zero middle school drop outs	Zero middle school dropouts	Zero middle school dropouts		Maintain zero middle school drop outs
Suspension Rate	2019-20 district suspension rate was 3.7%, as reported through CDE DataQuest	2020-21 district suspension rate: 0.4% as reported by DataQuest	2021-22 district suspension rate: 6.2% suspended at least one day as reported by the Dashboard		Suspension Rate: 3.2%
Expulsion Rate	2019-20: 4 expulsions*  *partial year data, schools closed for 3 months	2020-21: 0 expulsions as reported by DataQuest	2021-22: 1 expulsion as reported by DataQuest		No more than 6 expulsions



Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
School Climate Survey Response Rate	<p>May 2021: 67% of students districtwide in grades 3-12 (N = 2147) responded to initial Panorama School Climate Survey</p> <p>Dudley Elementary: 85%  North Country Elementary: 82%  Oak Hill Elementary: 76%  Spinelli Elementary: 75%  Riles Middle School: 68%  McClellan High School: 78%  Center High School: 53%</p>	<p>66.3% of students in grades 3-12 (N = 1550) responded to initial Panorama School Climate Survey</p> <p>Dudley Elementary: 79%  North Country Elementary: 68%  Oak Hill Elementary: 83%  Spinelli Elementary: 77%  Riles Middle School: 86%  McClellan High School: 59%  Center High School: 51%</p>	<p>Fall 2022: 63.3% of students in grades 3-12 (N = 2107) responded to initial Panorama School Climate Survey  Dudley Elementary: 76%  North Country Elementary: 70%  Oak Hill Elementary: 66%  Spinelli Elementary: 90%  Riles Middle School: 73%  McClellan High School: 69%  Center High School: 49%</p> <p>Spring 2023: 56.7% of student in grades 3-12 (N= 1916) responded to the Spring survey  Dudley Elementary: 79.5%  North Country Elementary: 69.7%  Oak Hill Elementary: 81.9%  Spinelli Elementary: 83.6%  Riles Middle School: 66.3%</p>		75% of students respond to Panorama School Climate Survey

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
			McClellan High School: 42.3% Center High School: 31.7%		
School Climate and Connectedness	<p>Panorama Student Survey results (administered May 2021) showing percentage of students who reported favorably in each area</p> <p>Grades 3-5 (722 responses) School Belonging: 71% School Climate: 74% School Engagement: 59% School Safety: 72% Teacher-Student Relationships: 80%</p> <p>Grades 6-12 (1,425 responses) School Belonging: 32% School Climate: 54% School Engagement: 27% School Safety: 70% Teacher-Student Relationships: 51%</p>	<p>Panorama STUDENT SURVEY results (administered March 2022) showing percentage of students who reported favorably in each area</p> <p>Grades 3-5 (716 responses) School Belonging: 58% School Climate: 57% School Engagement: 49% School Safety: 52% Teacher-Student Relationships: 72%</p> <p>Grades 6-12 (1504 responses) School Belonging: 32% School Climate: 44% School Engagement: 26% School Safety: 52% Teacher-Student Relationships: 45%</p>	<p>Panorama STUDENT SURVEY results showing percentage of students who reported favorably in each area</p> <p>Administered FALL 2022 Grades 3-5 (708 responses) School Belonging: 61% School Climate: 62% School Engagement: 55% School Safety: 55% Teacher-Student Relationships: 75%</p> <p>Grades 6-12 (1399 responses) School Belonging: 31% School Climate: 42% School Engagement: 27% School Safety: 52% Teacher-Student Relationships: 42%</p>		3% annual growth in each category

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Panorama Teacher/Staff Survey baseline: 0	<p>Panorama STAFF SURVEY baseline, showing the percentage of staff who reported favorably in each area (administered May 2022) 266 staff responses</p> <p>Educating all students: 75% Professional Learning: 53% School Climate: 51% School Leadership: 62%</p>	<p>Administered SPRING 2023 Grades 3-5 (814 responses) School Belonging: 58% School Climate: 55% School Engagement: 50% School Safety: 52% Teacher-Student Relationships: 74%</p> <p>Grades 6-12 (1101 responses) School Belonging: 30% School Climate: 37% School Engagement: 24% School Safety: 48% Teacher-Student Relationships: 40%</p> <p>Panorama STAFF SURVEY baseline, showing the percentage of staff who reported favorably in each area (administered May 2023) 217 staff responses</p>		

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
			Educating all students: 71% Professional Learning: 56% School Climate: 53% School Leadership: 63%		
Districtwide Student Participation	<p>District Wide Participation: 32% (1394/4251) participated in clubs, activities or athletics in 2019-20.</p> <p>Center High: 519/1297 McClellan High: 52/51 WCR Middle 245/646 Oak Hill: 181/708 North Country: 91/617 Spinelli: 163/277 Dudley: 143/655</p> <p>*Total population data as reported on 2019-20 Census Day * MHS population fluctuates which is why the numerator is greater than the denominator.</p>	<p>District Wide Participation: 33% (1387/4102) participated in clubs, activities or athletics in 2021-22</p> <p>Center High: 674/1346 McClellan High: 27/79 WCR: 237/573 Oak Hill: 82/692 North Country: 252/573 Spinelli: 95/272 Dudley: 20/559</p> <p>*Total population data as reported on 2021-22 Census Day</p>	<p>District Wide Participation: 38% (1615/4196) participated in clubs, activities or athletics in 2022-23</p> <p>Center High: in process 757/1312 McClellan High: 63/99 WCR: 244/587 Oak Hill: 150/726 North Country: 300/572 Spinelli: 59/286 Dudley: 42/604</p> <p>*Total population data as reported on 2022-23 Census Day</p>		40% of students participate in clubs, activities or athletics

## Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Attendance & Engagement	<p>Sites will continue to review attendance data and policies with stakeholders to identify and implement best practices and incentives to increase daily attendance</p> <p>Coordinator of Student and Family Support Services will collaborate with students, families, and site administrators to identify students who are chronically absent, make referrals, and identify and remove barriers that will result in a decrease in chronic absenteeism and an increase in attendance. Coordinator of Student and Family Support Services will monitor Everyday Labs which is a positive notification system that will send nudges via text and letters to families to encourage attendance. The notifications provide connections to resources to assist students in attending school and will also connect a family to services at the student's school site.</p> <p>SFSAs from the Student and Family Support Services (SFSS) department will continue their roles to increase student and family engagement and work with families to remove barriers and support student attendance and engagement in school.</p> <p>Through the implementation of Tier 1 and Tier 2 PBIS supports, Assistant Principals will provide proactive student supports designed to keep students in the classroom.</p>	\$1,107,572.00	Yes
2.2	Social Emotional Supports	<p>Improve social, emotional, behavioral and academic outcomes for all students with the expansion of Positive Behavior Interventions and Supports (PBIS). Administrators will participate in initial and ongoing training to fully implement PBIS at all school sites. Director of Student Services will coordinate PBIS throughout the district, collaborating with site administrators to ensure fidelity of PBIS implementation.</p>	\$679,938.00	Yes

Action #	Title	Description	Total Funds	Contributing
		<p>Dudley and Oak Hill will participate in a 2 year California Integrated Supports Project. Project involves taking a deeper dive into PBIS by integrating SEL, Culturally Sustaining Approach and Trauma Informed practices.</p> <p>Prevent and stop bullying and mistreatment through the Safe School Ambassador programs at Dudley Elementary, Oak Hill Elementary, Spinelli Elementary and Riles Middle School.</p> <p>SEL/Equity Design Team to identify needs and resources and procure a Trauma-Informed Practices training plan.</p> <p>School Psychologists, Counselors and Behavior Specialists on the Educationally-related Mental Health Services (ERMHS) Team provide evidence-based social, emotional and behavioral interventions to students in individual and group counseling, psychoeducational lessons in classroom settings and consultation to staff and parents in order to enable students to reach IEP goals and access their educational programs.</p>		
<b>2.3</b>	Transportation	Continue to provide home/school transportation, co-curricular and extra curricular transportation (ie: fan bus, field trips, athletics) and will continue to look for ways to increase transportation services	\$1,952,054.00	Yes
<b>2.4</b>	Health Services	Nurses & Health Assistants conduct hearing/sight checks, diabetes monitoring and general welfare checks.	\$545,817.00	Yes
<b>2.5</b>	Facilities Master Plan	Research, identify and prioritize needs to develop a Facilities Master Plan.	\$0.00	No

Action #	Title	Description	Total Funds	Contributing
<b>2.6</b>	School Connections	<p>Enhance the educational experience and strengthen school connections by expanding opportunities for students and removing barriers that inhibit their participation in experiences outside of the classroom.</p> <p>Expand offerings and increase funding for athletics, activities, and clubs.</p> <p>Continue with Elementary Specialists giving students more opportunities to connect to school.</p> <p>Explore the expansion of elementary extracurriculars to provide additional varied opportunities for students to try new things, discover talents and create a deeper connection with school.</p>	\$1,430,000.00	Yes
<b>2.7</b>	Diversity, Equity and Inclusion	Establish a district-level systems approach to diversity, equity and inclusion by contracting with West Ed to provide Culturally Responsive and Sustaining Education (CRSE) for all staff.	\$135,000.00	No
<b>2.8</b>	Assess school climate using Panorama	<p>To ensure all stakeholders will experience a school and district climate that is physically and emotionally safe and supportive, CJUSD will partner with Panorama Education to conduct annual surveys focused on school climate, family-school relationships, and social-emotional screeners. Reports from the surveys will be analyzed to establish baseline data, areas of strength, and needed growth, and develop actionable plans and goals for school and district plans.</p> <p>The coordinator will develop a year-long calendar that includes survey dates and Panorama professional development workshops, including attendance by school site climate teams. Student and family surveys</p>	\$0.00	No

Action #	Title	Description	Total Funds	Contributing
		<p>will be given twice a year to measure progress from the beginning through the end of the school year.</p> <p>*Costs included in Goal 1 Action 7.</p>		

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Struggle hiring and retaining elementary specialists for PE, Music.

With the dissolution of the SAFE department, one Student and Family Support Assistant position was eliminated while the 2nd position was moved to the Student and Family Support Services department.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Goal 2 Action 1: The student engagement department was restructured after a principal on special assignment retired. The assistants in that department were moved to the Student and Family Engagement Center. The costs associated with those positions were moved to Goal 1 Action 7. The new principal on special assignment accepted a different position mid-year. These changes resulted in less actual expenditures than budgeted.

Goal 2 Action 3: Bus Attendants were added to all routes. Some bus driver positions remained unfilled so a more expensive staffing agency needed to be used. Three new buses were purchased.

Goal 2 Action 4: The nurse positions moved onto their own salary schedule and received a large salary increase.



An explanation of how effective the specific actions were in making progress toward the goal.

During the 2020-21 school year, students were at home in the fall and on a hybrid learning plan in the spring. Attendance was calculated differently which skewed numbers for comparison. In 2021-22, following Covid protocol, students were quarantined at alarming rates creating high chronic absenteeism. This year the Principal on Special Assignment developed the Attendance and Engagement Process and Resources which includes 3 tiered supports, detailed data points, and interventions at each tier. Everyday Pro was utilized for data monitoring and parent outreach. Everyday Pro intervened with 3,087 students and families of chronically absent or at-risk students. 30,853 communications were delivered to families. This includes 3,400 mail nudges, 19,250 text nudges, 4,000 general support messages, and 4,200 check-in texts. 893 families were served by the family support call-in team and the family support chatbot. The most popular resources included attendance, school support, and community resources. These interventions produced measurable results. 63% of students improved attendance with 1 intervention. 19% of students identified as chronically absent improved to not being chronically absent after 2 interventions. 893 families were connected to resources through the support bot and family support team. Through these efforts, 1,640 absences were prevented resulting in over \$100,000 in ADA revenue.

Previously the School Climate and Connectedness survey by Panorama was given once per year. This year, the student survey was given once in the fall and once in the spring, providing data to measure growth and change over a single school year as well as comparison data to measure year over year. Dudley, Oak Hill and Spinelli surpassed the 75% target participation rate for at least one survey administration in 2022-23. Spinelli elicited the highest participation rate with 90% in the fall and 83% in the spring. Oak Hill reached 81% participation and Dudley 79% participation. North Country participation remained steady at 70%. Student response rates for grades 6-12 dropped across all secondary sites from fall to spring. Participation rates at Riles and MHS have fluctuated between survey administrations with significant highs followed by moderate dips. Participation rates at Riles and MHS each came within 6 percentage points of the 75% target. Participation rates at Center HS continue to decline, dropping below 50% in the fall and down to 31.7% in the spring.

Through the Panorama Student Survey, student responses in grades 3-5 remained fairly consistent between fall 2022 and spring 2023. Although there were decreases in each measure between fall and spring, overall the dips were slight ranging from 1-7 percentage points. The greatest decline was in School Climate which dropped 7%. The following are Panorama Spring Survey results for students in grades 3rd-5th;

- 74% of students responded favorable to Teacher-Student Relationships
- 58% responded favorably to School Belonging
- 55% responded favorably to School Climate
- 52% responded favorably to School Safety
- 50% responded favorably to School Engagement.

The Panorama Student Survey results for grades 6-12 also remained fairly consistent between fall 2022 and spring 2023. Although each area showed a decrease, they were slight, ranging from 1% to 5%. The greatest decline was in School Climate which dropped 5%. The following are Panorama Spring Survey results for students in grades 6th-12th;

- 40% of students responded favorable to Teacher-Student Relationships
- 30% responded favorably to School Belonging
- 37% responded favorably to School Climate

48% responded favorably to School Safety  
24% responded favorably to School Engagement.

Through the Panorama Staff Survey, perceptions of favorability were measured in the following areas: Educating all Students, Professional Learning, School Climate and School Leadership. School Leadership and Educating all Students are the two areas reporting the highest levels of favorability. School Climate and School Leadership measure the lowest levels of favorability.

- School Leadership measures staff perceptions of a school's leadership effectiveness. School Leadership was rated most favorably at Spinelli (84%), Oak Hill (75%) and North Country (69%).
- Educating All Students measures staff perceptions of their readiness to fully support all learners. Educating all Students was rated most favorably at McClellan (79%), Dudley (70%), Center HS (70%) and Riles Middle (69%).
- School Climate measures perceptions of the overall social and learning climate of the school. When comparing results from prior year to current year, school climate continues to be an area of growth with 6 of 7 sites reporting least favorably in this area. Sites rating below the 53% district average for school climate are Dudley (49%), Center HS (38%), Riles Middle (20%).
- Professional Learning is the perception of the amount and quality of professional growth and learning opportunities available to staff. Sites rating below the 56% district average are Dudley (54%), Center HS (38%), Riles Middle (35%).

The Equity Design Team was established to advance the Diversity Equity and Inclusion plan. The team began in the fall with 17 members representing different school sites and ended with 13 members in the spring. The team participated in 3 trainings with WestEd. The Equity Design Team will implement the next phase of the plan starting with administrator training.

We recognize suspension rates are higher than our desired outcome. We are confident our efforts to analyze suspension data, reflect on current practices, and implement PBIS will impact suspension rates and overall student experiences. School sites are at varying levels of PBIS implementation. The district will continue to support administrators with PBIS implementation.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

With the elimination of the temporary Principal on Special Assignment position, the responsibility of attendance and engagement support which includes identifying students chronically absent, making referrals, identifying and removing barriers, and monitoring Everyday Labs has been moved to SFSS Coordinator. Responsibility for expanding PBIS and collaborating with site administrators has been moved to the Director of Student Services.

Team Assist will no longer provide SEL services.

Added California Integrated Supports Project, a two-year project that will further expand PBIS at Dudley and Oak Hill.

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**A report of the Total Estimated Actual Expenditures for last year’s actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year’s actions may be found in the Contributing Actions Annual Update Table.**

# Goals and Actions

## Goal

Goal #	Description
3	All students will benefit from improved partnerships and communication with all educational partners.

An explanation of why the LEA has developed this goal.

We grouped these metrics and actions together because we know students benefit from families who are engaged in and connected with school. Our hope is that we can connect families to our school sites and programs and provide them with the supports they need to ensure their children can access education and in turn, families will remain in our district.

Utilizing social media and other modes of communication help us transfer information through a means that is easily accessible for families. Great effort is made to connect families to teachers through Parent Portal giving parents/guardians reliable, up to date information on student progress. Parent surveys are key to help us identify successes and challenges and understand where students and families are struggling so we can break down barriers to ensure student success.

We hope to further connect families through other educational opportunities. Parent Engagement Workshops offered through the Student and Family Support Services Center provide skills on parenting.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Parent Survey to measure perceived safety and connectedness: Family-School Relationships Survey through Panorama	Baseline: 0	Panorama PARENT SURVEY results (administered November 2021) showing percentage who reported favorably in each area	Parent Survey showing percentage who reported favorably in each area (administered March 2023):  Safety: 66%		Improve percent of positive responses by 3% annually

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		Safety: 71% School Climate: 59% School Fit: 53%	School Climate: 69%		
Parental Involvement on decision making through site parent advisory meetings: SSC, ELAC and other site based advisory groups	2019-20: Total 96 site meetings held among 7 sites	2021-22: Total 42 site meetings held among 7 sites  Center High: 10 SSC, 3 ELAC McClellan High: 3 SSC WCR: 2 SSC, 1 ELAC Oak Hill: 1 SSC North Country: 8 SSC, 2 ELAC Spinelli: 5 SSC, 5 ELAC Dudley: 1 SSC	2022-23 Total 55 site meetings held among 7 sites  Center High: 10 SSC, 2 ELAC McClellan High: 4 SSC WCR: 2 SSC, 2 ELAC Oak Hill: 7 SSC, 2 ELAC North Country: 7 SSC, 2 ELAC Spinelli: 5 SSC, 5 ELAC Dudley: 7 SSC		106 meetings or other site based opportunities for parents/guardians to be involved in decision making
Parental involvement on decision making through district advisory meetings: DAC, DELAC and other district based advisory groups	Baseline: 0	2021-22 Total 4 district advisory meetings DAC: 2 DELAC: 2	2022-23: 4 district advisory meetings  Parent Advisory Council (PAC): 2 District English Learner Advisory Council (DELAC): 2		100% representation from each school site
Parental Participation in student progress via Parent Portal	2019-20: 62% of families have active	2020-21: 58% of families have Active	2022-23: 68% of families have active		75% of families will have active Parent Portal accounts

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Parent Portal accounts	Parent Portal accounts  2021-22: 64% of families have active Parent Portal accounts	Parent Portal accounts		
Partnerships with Student and Family Resource Center: Increase quantity of and participation in parent/guardian education nights	Baseline: 0	2021-22 3 Family Engagement Sessions took place with 53 parents/guardians participating through virtual meetings	2022-23 4 Family Engagement Sessions with 29 parents/guardians participating (UPDATE participation ## after April 24th session)		Increase parent/guardian participation by 2% annually

## Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Enhanced Communication & Partnerships	<p>Continue to utilize the website, social media and School Messenger to communicate opportunities that will increase participation in school activities.</p> <p>Teacher on Special Assignment (TOSA) to redesign the district website to make it more community-friendly. TOSA to design and distribute monthly emails to staff and families. TOSA to create social media content and expand social media reach.</p> <p>Increase communication with families whose primary language is not English by offering more documents, forms and flyers translated into the languages of our community</p>	\$25,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
		<p>Increase communication between staff and families utilizing the Parent Portal.</p> <p>Utilize Panorama to survey parents/guardians to identify school climate strengths and areas of improvement</p> <p>Increase parent involvement in advisory groups such as School Site Council, District Advisory Council, and other site-based parent groups</p>		
3.2	Enhanced Communication & Partnerships with families	<p>Enhance the quality of and increase participation in parent advisory groups, such as English Learner Advisory Council, District English Learner Advisory Council and the Parent Advisory Council.</p> <p>Conduct annual Title I and English Learner Needs Assessments. Analyze results to increase or improve programs and services.</p> <p>Create a School Culture campaign to increase communication with educational partners on data and survey results, illustrating how their voice impacts change. The campaign will utilize multiple methods of communication to celebrate positives, identify areas of improvement and outline next steps the district and sites are taking to improve school culture. School Culture Blueprint will be shared in district and site parent advisory meetings, through email and social media. Progress on next steps will be shared throughout the year so parents can see that their voice matters and their voice impacts change.</p> <p>Remodel a school bus and use it exclusively for community outreach. Remodel to include access to technology and other resources. Bus will be scheduled for site and community visits.</p>	\$56,950.00	Yes

Action #	Title	Description	Total Funds	Contributing
3.3	Adult Education	CJUSD no longer offers an adult education program		No
3.4	Enhanced communication and partnerships through Student and Family Support Services	<p>The Student and Family Support Services Office will host 3 district-wide Parent Engagement Workshops. Baseline data will be collected at the conclusion of the 2021-2022 school year, with an expected attendance increase the following years.</p> <p>To identify barriers, needs, and supports, the Student and Family Support Services Office will expand outreach to families experiencing homelessness/foster through targeted communication during transition times throughout the school year.</p> <p>Provide community engagement activities such as a Back to School Bash to actively engage community-based organizations and create a welcoming and safe experience for all stakeholders while providing resources and services.</p> <p>Student and Family Support Services will continue to employ bilingual support staff to assist with targeted outreach to allow for more culturally and linguistically appropriate services to be delivered.</p> <p>*Costs included in Goal 1 Action 7.</p>	\$0.00	No

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Changed the district parent advisory committee from District Advisory Council (DAC) to Parent Advisory Council (PAC). Subtle name change was intentional to create a more inviting, inclusive setting for site representatives.



An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Goal 3 Action 1: Additional modules of Catapult were added for an increased subscription cost.

Goal 3 Action 2: An community outreach bus was added to this action mid-year increasing actual expenditures compared to budgeted expenditures.

An explanation of how effective the specific actions were in making progress toward the goal.

Back to School Resource Fair was a tremendous success. Approximately 1,500 students and families attended, surpassing expectations. School sites set up booths to connect with families. Community partners, such as the Sacramento Food Bank, Sacramento Kings, California State Parks, WellSpace Health, and UC Davis Injury Prevention Program set up booths to share resources. 1000 backpacks filled with school supplies were given away to students in attendance.

Family engagement opportunities hosted by Student Family Support Services increased from 3 events to 4 with 41 parents/care givers participating. Course topics included Parenting the Love & Logic Way, Tech 101 for Parents, Social Media Awareness & Safety, and Supporting Your Student's Mental and Emotional Well-Being.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

The Teacher on Special Assignment role has been expanded to improve content and increase outreach through the district website, social media platforms and monthly emails to families and staff.

Creating a 3 year School Culture campaign to share Panorama survey results with families, illustrating the importance of student and family voice and how student and family voice impacts change.

Aligning Panorama survey administration so the student surveys and family surveys are given during the same window of time to streamline messaging and prevent the perception of over-surveying our students and families.

Creating a district bus used exclusively for community outreach to bring resources and support to families on school sites and within the community.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Goals and Actions

## Goal

Goal #	Description
4	All students receiving special education services will experience individualized support to increase academic achievement, increase attendance, decrease chronic absenteeism and decrease behaviors that lead to suspension.

An explanation of why the LEA has developed this goal.

Dashboard indicators have identified special education students as consistently low-performing. Special education students ranked VERY LOW in English language arts and math, VERY HIGH in chronic absenteeism, VERY HIGH in suspension rate and LOW in graduation rate.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Graduation Rate	2021-22: 79.1% as reported by the CCI Dashboard				82% graduation rate for students with disabilities
Suspension Rate	2021-22: 9.2% (754 students) suspended at least 1 day as reported by the Dashboard				
Chronic Absenteeism	2021-22: 52.2% (483 students) chronically absent as measured by the Dashboard  2022-23: 29.8% students chronically absent as measured by 5 Labs				

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Academic Performance: English Language Arts	<p>CAASPP (2021-22) Standards Met or Exceeded</p> <p>3rd: 20% 4th: 19%, 5th: 17%, 6th: 12% 7th: 20% 8th: 12% 11th: 16%</p> <p>Grade level breakdown of the 26% of students with disabilities scoring on or above grade level in reading</p> <p>3rd 39% 4th 29% 5th 26% 6th 16% 7th 27% 8th 30% 11th 30%</p>				
Academic Performance: math	<p>CAASPP (2021-22) Standards Met or Exceeded</p> <p>3rd: 23% 4th: 18% 5th: 12% 6th: 9% 7th: 8% 8th: 6%</p>				

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	11th: 4%  Grade level breakdown of the 20% of students with disabilities scoring on or above grade level in math 3rd 24% 4th 16% 5th 14% 6th 18% 7th 25% 8th 20% 11th 18%				
Attendance	86.43% for the 2022-23 school year as measured by 5Labs				

## Actions

Action #	Title	Description	Total Funds	Contributing
4.1	Programs and Instruction	<p>The Curriculum and Instruction (C&amp;I) team aligns site efforts around key instructional practices (ie. Universal Design for Learning) and common data assessments that enable schools and educators to more appropriately differentiate core instruction in Tier 1 and connect students to needed intervention in Tier 2 and Tier 3. The ongoing use of assessments allows for monitoring of progress and helps initiate appropriate Special Education referrals.</p> <p>Special Education Teachers and trained Instructional Assistant staff provide reading intervention instruction through evidence-based</p>	\$5,413,547.00	

Action #	Title	Description	Total Funds	Contributing
		<p>reading programs ( ie. Corrective Reading, Sonday) at Tier 2 and Tier 3 Levels. Students are provided with designated pull-out instruction at the elementary level and specifically designed classes at the secondary level that target reading intervention. Common data is gathered to determine who qualifies for these classes at the middle and high school and data is gathered to determine to be dismissed from the program as well.</p> <p>New testing position will support district special education teachers, providing some relief on required paperwork to increase quality of instruction and offset the burden of ongoing staff shortages.</p> <p>All students have access to credit recovery programs, academic and career counseling, and CTE pathways.</p> <p>At the secondary level, Naviance provides expanded transition education to increase the success of post-secondary outcomes for Special Education students.</p> <p>Transitional support to prepare for college and career is provided through WorkAbility and the Department of Rehabilitation</p> <p>Program changes and the addition of varied diploma tracks will expand post-secondary opportunities for special education students by eliminating barriers and increasing access to a high school diploma.</p>		
4.2	Professional Development	District will continue to partner with SCOE through Differentiated Assistance to develop a structured plan for professional development and special ed/general ed teacher collaboration that will: increase curriculum coherence and instructional practices through MTSS tiered instruction; increase awareness and use of appropriate accommodations/modifications; increase knowledge and skills in utilizing classroom practices that support special education students in the general ed classrooms; and utilize MTSS tiered behavior supports		

Action #	Title	Description	Total Funds	Contributing
		and individualized behavior support plans to reduce behaviors that impede teaching and learning.  The district provides yearly training for all Instructional Specialist staff and substitutes on best practices to support academic, behavioral, and emotional needs from trained district staff and out-of-district resources.		

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.  
A description of any substantive differences in planned actions and actual implementation of these actions.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

An explanation of how effective the specific actions were in making progress toward the goal.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

A report of the Total Estimated Actual Expenditures for last year’s actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year’s actions may be found in the Contributing Actions Annual Update Table.

# Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2023-24]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
\$8,631,713	\$646,568

## Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
23.78%	0.00%	\$0.00	23.78%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

## Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

Goal 1 Action 2: We are using these funds to provide credit recovery, targeted academic support classes, and social/emotional support for students attending McClellan High School. In reviewing student grades, teacher input, local academic assessments such as iReady ELA and math, student transcripts, and attendance reports, it was determined our unduplicated population requires additional interventions to increase academic achievement and to support social-emotional health. McClellan is a small school with a high percentage of unduplicated students. This combination of a smaller population with similar, identifiable needs, enables MHS to effectively group students for targeted academic interventions and social-emotional check-ins and support. Through targeted academic and social-emotional support we can address learning gaps, provide the needed credit recovery opportunities, and increase attendance so students complete requirements and graduate from MHS.

We are using these funds to provide Transitional Kindergarten and extend the school day for Kindergarten. Teacher feedback and attendance records during school closures have indicated a need for more learning time at the younger levels. This is especially true for our unduplicated population who struggled more significantly to participate in distance learning due to fewer resources, language barriers and the unavailability of parents to support learning due to work schedules. The continuation of Transitional Kindergarten and the expansion to full-day Kindergarten will increase instructional time to mitigate learning loss and develop literacy skills and social skills.



We are using these funds to increase literary access for all students by providing library time beyond the school day.

Goal 1 Action 5: We are using these funds to support unduplicated students in their post-secondary college and career path through the College/Career Coordinator and the AVID program. Significant outreach is done by both the College/Career Coordinator and AVID Coordinator to target services to unduplicated students and provide college/career exploration and guidance. Often our unduplicated students are the first in their families to pursue higher education. We believe targeted outreach will positively impact graduation rates and prepare more students to successfully transition into college or career paths.

Goal 2 Action 2: We are using these funds to provide Safe School Ambassadors at Dudley Elementary, Oak Hill Elementary, Spinelli Elementary, and Riles Middle School to positively impact the culture of the schools by stopping and preventing bullying. Research shows the prevalence of bullying and victimization is higher in low-economic school districts and school data shows unduplicated pupils often have the greatest need for such interventions which is the rationale for placing Safe School Ambassadors in our Title I schools.

We are providing social/emotional support and counseling through the ERMHS program and site-based counselors. ERMHS primarily serves unduplicated students who have exhibited academic and social/emotional behaviors requiring intervention to increase attendance and academic achievement. Although counselors support all students, efforts are targeted to unduplicated student groups ensuring students with the greatest needs are provided the services and supports necessary to access education.

Goal 2, Action 3, and Goal 3 Action 1: We are using these funds to engage more students and families. We continue to provide transportation to and from school. Distance between home and school has been a barrier to families, especially unduplicated students. Providing daily transportation has a positive impact on attendance, decreasing chronic absenteeism. After-school transportation is enabling students to access after-school academic support, athletics, activities, and clubs, which will impact connecting unduplicated students to school. We have enhanced district and school websites and incorporated School Messenger to improve school-to-family communication. Experience has shown that technology enhances our success in reaching families of unduplicated students. We expect that through these efforts future Panorama surveys will reflect high positivity on connectedness.

Goal 2, Action 4: We are using these funds to provide general health and welfare checks to ensure the physical health of low income students. Our low income students often struggle with access to appropriate health care. Research tells this lack of access has a significant

impact on attendance which impacts achievement. Although all students have access, these funds are principally directed to low income students.

Goal 1, Action 8: We are using these funds to provide professional development to teachers and staff so they are equipped with strategies to continue meeting the needs of all learners and mitigate learning loss resulting from Covid shutdowns. Report card grades, teacher feedback, behavior reports, and local assessments indicate our unduplicated students require additional academic, social/emotional, and behavioral interventions. We believe through purposeful professional development teachers and staff will have the skills to fully utilize MTSS systems, practices, and the application of data to promote student achievement while looking through the lens of diversity, equity, and inclusion.

Goal 2, Action 6: We are using these funds to enhance and broaden the educational experience while strengthening school connections for all students. Often there are various barriers that prevent students from participating in before school or after school athletics, clubs, or other activities. These barriers are more significant for our unduplicated students. Adding music and physical education specialists to all elementary schools provides access during the school day. After-school transportation for those participating in extracurriculars significantly reduces a barrier that prevents participation by providing afternoon transportation from school to home and transportation to and from athletic competitions scheduled off-campus.

Goal 1, Action 1: We are using funds to address academic needs by providing standards-based curriculum, highly qualified K-12 teachers, data-driven teacher collaboration through Professional Learning Communities(PLC), and effective new teacher support so we can retain quality teachers. Weekly PLC meetings focus on clear and common learning goals through the collection and review of student data. Through our PLC work, teachers identify appropriate teaching strategies and practices to meet the unique needs of all students from those who struggle to those who excel.

Data shows our unduplicated students are scoring below the district average in English/Language Arts and math as measured by the CAASPP. Efforts to address the needs of these student groups include;using diagnostic assessments such as iReady ELA and math to identify gaps in learning, full implementation of research-based, standards-aligned curriculum, and effective instruction that is targeted to meet individual student needs. Through purposeful PLC collaboration, support for teachers new to the field, and effective classroom instruction we will enhance learning for all students which will result in measurable academic growth for our unduplicated student groups.

Goal 1, Action 7: We are using these funds to coordinate services that support all students to ensure school stability, academic success, and overall student well-being. Often our unduplicated students struggle in one or all of these areas. By coordinating services we can identify and reduce barriers for students and families ensuring equitable access to curriculum and supports which will lead to increased academic success and social-emotional health for all.

Goal 2, Action 1: We are using these funds to provide additional supports that will increase attendance and school engagement. Student and Family Support Assistants will continue district-level efforts to identify students in need as those meeting the definition of chronically absent. Staff will work with families to remove barriers, make referrals to increase student attendance, decrease chronic absenteeism, and support student re-engagement. Principal on Assignment will work with sites to review attendance data and policies to identify and implement best practices. Principal on Assignment will coordinate PBIS districtwide. Assistant Principals will implement Tier 1 and Tier 2 PBIS support to keep more students engaged in the classroom. Chronic absenteeism has increased districtwide. Data and anecdotal accounts collected by the Reengagement Team throughout the 2021-22 school year indicate our unduplicated population continues to struggle with attendance and school engagement. Through coordinated efforts between the Principal on Assignment, Student and Family Support Assistants, and Assistant Principals we expect to decrease chronic absenteeism, increased attendance, and increase student engagement for all students with the greatest growth amongst our unduplicated population.

Goal 3, Action 2: We are using funds to target outreach that will increase parent involvement in advisory groups and assist us in getting quality feedback on-site and district programs. We have seen a decrease in the participation of families through our surveys and advisory committees. This decrease is especially profound among our English Learner families and our Title I families. Through targeted efforts, we will increase overall engagement in all advisory committees and re-engage our English Learner and Title I families. We are using funds to significantly increase and expand outreach into the community through a remodeled district bus. The bus will bring the district into the community providing access to technology, support with school registration, intake for services, food and emergency supply distribution, assistance with transportation applications, access to nutrition services, district employment opportunities and beyond.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Goal 1 Action 2: MHS provides credit recovery throughout the day, offering smaller class sizes and lower teacher-student ratios. The flexibility built into the daily schedule allows students to take afternoon classes outside of the school day providing another means to catch up on credits. Social/emotional supports, counseling, and counselor/administrator check-ins are part of the culture of McClellan and a valued intervention to address social/emotional needs.

We are extending kindergarten learning by adjusting the day from 205 minutes to 375 minutes. This transition started three years ago with a pilot class which proved to be successful. Through facilities grants, we now have the capacity on-site to accommodate full-day kindergarten.

Scheduling changes have been made at all the school sites. Nutrition Services and Transportation have made adjustments to accommodate extra meals and bus routes.

Goal 1 Action 5: The AVID Coordinator collaborates with the middle school AVID program and school counselors to identify students who meet the AVID criteria. The Coordinator targets outreach and recruits students into the program. Once students are enrolled in AVID, the Coordinator supports the students through to graduation with one-on-one and group advisory sessions during the school day. Through these sessions, the Coordinator monitors academic progress on the 4-year plan, ensures student schedules meet a-g requirements, and provides guidance on the college application process. The College and Career Center is centrally located on campus making the Coordinator easily accessible to students. The coordinator works in tandem with the counseling department to identify student needs. Coordinator plans college presentations, guest speakers, college visits, military presentations, ASVAB, and the annual college fair. Coordinator actively advertises opportunities through school social media site and through targeted outreach.

Goal 1 Action 8: Through continued professional development on the structure and supports of MTSS we are ensuring our teachers utilize the systems of support to meet the needs of all diverse learners through a framework of academic and social/emotional best practices.

Goal 2, Action 1: Through the district-level coordination of PBIS and the enhanced role of Assistant Principals at each site we are increasing supports for unduplicated students to identify and remove barriers that will improve attendance, decrease chronic absenteeism and increase student engagement in school.

Goal 2, Action 2: Facilitators for the Safe School Ambassador program select socially influential leaders of a school's diverse cliques to become Ambassadors. Annual training gives student Ambassadors the skills and tools to resolve conflicts, defuse incidents, and support isolated and excluded students. Small group Ambassador meetings are held every few weeks. These meetings strengthen skills, support data collection and analyze Ambassador interventions, and sustain student and adult commitment to the program.

ERMHS individual and group counseling services are provided by a marriage and family therapist and psychologists during the school day. A social worker will soon replace the psychologist in this role.

Goal 2, Action 3: We provide transportation to anyone living outside of a 2-mile radius of the school. Transportation is provided for special education per IEP. Bus routes are mapped out so students are not on busses for an extended period of time. School sites coordinate directly with the Transportation Department to schedule athletic transportation. Bus passes or mileage reimbursement are provided for foster youth and students experiencing homelessness. School counselors, administrators, and Student and Family Support Services collaborate to identify if transportation is a barrier to attendance and assist with coordinating transportation solutions.

Goal 2, Action 4: Vision and hearing screenings are completed at mandated grade levels. Nurses do additional screenings per IEPs. Health technicians are assigned to school sites to ensure accessibility. The Student and Family Support Services (FSS) office provides insight and refers students and families for health services as needed.

Goal 2, Action 6: By including music and physical education into the elementary school day and eliminating transportation barriers we will expand opportunities for and increase the participation of unduplicated students in music education, physical education, athletics, activities, and clubs, making greater connections between student, family, and school.

Goal 3, Action 2: Through targeted outreach to English Learner families and low-income families we are increasing parent participation in advisory committees and increasing the feedback we receive on programs and services. Both will lead to improved services and supports to our unduplicated students and their families.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

The additional concentration grant funding along with supplemental and concentration grant carryover will be expended in 2023-2024 and 2024-25. We plan to use these for the purpose of extending the interventions that have been implemented with state and federal pandemic relief funds. We plan to use these funds to retain positions when one-time relief funds expire, enabling us to continue providing essential services to student programs. Positions would serve students at all school sites such as the continuation of intervention aides and social workers.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	N/A	1:19
Staff-to-student ratio of certificated staff providing direct services to students	N/A	1:15

## 2023-24 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$26,196,559.00	\$8,831,094.00	\$474,697.00	\$4,000,520.00	\$39,502,870.00	\$36,392,460.00	\$3,110,410.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Instructional staff, curriculum & training	English Learners Foster Youth Low Income	\$17,924,412.00	\$1,607,531.00		\$203,379.00	\$19,735,322.00
1	1.2	Intervention and Extension	English Learners Foster Youth Low Income	\$2,191,586.00	\$2,497,272.00		\$1,333,010.00	\$6,021,868.00
1	1.3	English Learner Language Acquisition & Supports	English Learners	\$1,143,815.00			\$58,535.00	\$1,202,350.00
1	1.4	Special Education Supports	Students with Disabilities					
1	1.5	CTE Offerings and Participation	English Learners Foster Youth Low Income	\$114,057.00	\$317,549.00		\$5,000.00	\$436,606.00
1	1.6	Advanced Placement(AP) Enrollment	All	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1	1.7	Academic Support through Student & Family Services	Foster Youth Low Income	\$275,507.00	\$11,000.00	\$15,885.00	\$188,454.00	\$490,846.00
1	1.8	Professional Development	English Learners Foster Youth Low Income	\$10,000.00	\$30,000.00		\$230,000.00	\$270,000.00
2	2.1	Attendance & Engagement	English Learners Foster Youth Low Income	\$1,107,572.00	\$0.00	\$0.00	\$0.00	\$1,107,572.00
2	2.2	Social Emotional Supports	English Learners Foster Youth	\$459,938.00	\$110,000.00	\$110,000.00	\$0.00	\$679,938.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
			Low Income					
2	2.3	Transportation	English Learners Foster Youth Low Income	\$1,712,738.00	\$239,316.00			\$1,952,054.00
2	2.4	Health Services	English Learners Foster Youth Low Income	\$471,531.00	\$0.00	\$0.00	\$74,286.00	\$545,817.00
2	2.5	Facilities Master Plan	All	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	2.6	School Connections	English Learners Foster Youth Low Income	\$550,000.00	\$0.00	\$0.00	\$880,000.00	\$1,430,000.00
2	2.7	Diversity, Equity and Inclusion	All	\$0.00	\$0.00	\$0.00	\$135,000.00	\$135,000.00
2	2.8	Assess school climate using Panorama	All	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	3.1	Enhanced Communication & Partnerships	English Learners Foster Youth Low Income	\$25,000.00				\$25,000.00
3	3.2	Enhanced Communication & Partnerships with families	English Learners Foster Youth Low Income	\$56,950.00	\$0.00	\$0.00	\$0.00	\$56,950.00
3	3.3	Adult Education	Adult Students					
3	3.4	Enhanced communication and partnerships through Student and Family Support Services	All	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	4.1	Programs and Instruction		\$153,453.00	\$4,018,426.00	\$348,812.00	\$892,856.00	\$5,413,547.00
4	4.2	Professional Development						

## 2023-24 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
\$36,300,374	\$8,631,713	23.78%	0.00%	23.78%	\$26,043,106.00	0.00%	71.74 %	<b>Total:</b>	\$26,043,106.00
								<b>LEA-wide Total:</b>	\$24,899,291.00
								<b>Limited Total:</b>	\$1,143,815.00
								<b>Schoolwide Total:</b>	\$0.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.1	Instructional staff, curriculum & training	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$17,924,412.00	
1	1.2	Intervention and Extension	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$2,191,586.00	
1	1.3	English Learner Language Acquisition & Supports	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$1,143,815.00	
1	1.5	CTE Offerings and Participation	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$114,057.00	
1	1.7	Academic Support through Student & Family Services	Yes	LEA-wide	Foster Youth Low Income	All Schools	\$275,507.00	
1	1.8	Professional Development	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$10,000.00	



Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
2	2.1	Attendance & Engagement	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$1,107,572.00	
2	2.2	Social Emotional Supports	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$459,938.00	
2	2.3	Transportation	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$1,712,738.00	
2	2.4	Health Services	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$471,531.00	
2	2.6	School Connections	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$550,000.00	
3	3.1	Enhanced Communication & Partnerships	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$25,000.00	
3	3.2	Enhanced Communication & Partnerships with families	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$56,950.00	

## 2022-23 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$38,795,535.20	\$37,949,791.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Instructional staff, curriculum & training	Yes	\$17,137,411.00	\$17,583,964
1	1.2	Intervention and Extension	Yes	\$6,666,044.00	\$6,742,447
1	1.3	English Learner Language Acquisition & Supports	Yes	\$1,077,788.00	\$1,135,111
1	1.4	Special Education Supports	No	\$6,707,903.00	\$4,761,135
1	1.5	CTE Offerings and Participation	Yes	\$214,472.00	\$430,969
1	1.6	Advanced Placement(AP) Enrollment	No	\$0.00	\$0
1	1.7	Academic Support through Student & Family Services	Yes	\$547,864.20	\$368,251
1	1.8	Professional Development	Yes	\$105,000.00	\$102,131
2	2.1	Attendance & Engagement	Yes	\$1,378,796.00	\$1,046,317
2	2.2	Social Emotional Supports	Yes	\$1,284,646.00	\$1,175,533

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
2	2.3	Transportation	Yes	\$1,692,790.00	\$2,615,345
2	2.4	Health Services	Yes	\$473,029.00	\$561,100
2	2.5	Facilities Master Plan	No	\$0.00	\$0
2	2.6	School Connections	Yes	\$1,411,449.00	\$1,259,299
2	2.7	Diversity, Equity and Inclusion	No	\$75,000.00	\$78,754
2	2.8	Assess school climate using Panorama	No	\$0.00	\$0
3	3.1	Enhanced Communication & Partnerships	Yes	\$17,637.00	\$24,108
3	3.2	Enhanced Communication & Partnerships with families	Yes	\$5,706.00	\$65,327
3	3.3	Adult Education	No		
3	3.4	Enhanced communication and partnerships through Student and Family Support Services	No	\$0.00	\$0

## 2022-23 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
\$9,079,876	\$22,896,627.00	\$24,078,653.00	(\$1,182,026.00)	0.00%	0.00%	0.00%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Instructional staff, curriculum & training	Yes	\$14,350,000.00	\$14,545,804		
1	1.2	Intervention and Extension	Yes	\$2,982,768.00	\$2,545,198		
1	1.3	English Learner Language Acquisition & Supports	Yes	\$1,037,788.00	\$1,152,531		
1	1.5	CTE Offerings and Participation	Yes	\$116,802.00	\$109,619		
1	1.7	Academic Support through Student & Family Services	Yes	\$200,100.00	\$224,184		
1	1.8	Professional Development	Yes	\$10,000.00	\$32,247		
2	2.1	Attendance & Engagement	Yes	\$998,659.00	\$1,046,317		
2	2.2	Social Emotional Supports	Yes	\$783,521.00	\$653,183		
2	2.3	Transportation	Yes	\$1,646,550.00	\$2,435,789		
2	2.4	Health Services	Yes	\$215,647.00	\$561,100		
2	2.6	School Connections	Yes	\$531,449.00	\$683,246		
3	3.1	Enhanced Communication & Partnerships	Yes	\$17,637.00	\$24,108		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
3	3.2	Enhanced Communication & Partnerships with families	Yes	\$5,706.00	\$65,327		

## 2022-23 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
\$41,774,402	\$9,079,876	0%	21.74%	\$24,078,653.00	0.00%	57.64%	\$0.00	0.00%

# Instructions

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[Engaging Educational Partners](#)

[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

*For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at [lcff@cde.ca.gov](mailto:lcff@cde.ca.gov).*

## Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
  - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
  - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
  - Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).

The LCAP template, like each LEA’s final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity’s budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for educational partners and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA’s diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard (Dashboard), how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions that the LEA believes, based on input gathered from educational partners, research, and experience, will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

## Plan Summary

### Purpose



A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

## Requirements and Instructions

**General Information** – Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

**Reflections: Successes** – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, input from educational partners, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

**Reflections: Identified Need** – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? An LEA that is required to include a goal to address one or more consistently low-performing student groups or low-performing schools must identify that it is required to include this goal and must also identify the applicable student group(s) and/or school(s). Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

**LCAP Highlights** – Identify and briefly summarize the key features of this year's LCAP.

**Comprehensive Support and Improvement** – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

## Engaging Educational Partners

## Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (*EC* Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

## Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for engagement of educational partners in the LCAP development process:

### **Local Control and Accountability Plan:**

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

**Prompt 1:** “A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.”

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required educational partners as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA’s philosophical approach to engaging its educational partners.

**Prompt 2:** “A summary of the feedback provided by specific educational partners.”

Describe and summarize the feedback provided by specific educational partners. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from educational partners.

**Prompt 3:** “A description of the aspects of the LCAP that were influenced by specific input from educational partners.”

A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by educational partner input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions

- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

## Goals and Actions

### Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

### Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

### **Focus Goal(s)**

**Goal Description:** The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

**Explanation of why the LEA has developed this goal:** Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

### **Broad Goal**

**Goal Description:** Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

**Explanation of why the LEA has developed this goal:** Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

### **Maintenance of Progress Goal**

**Goal Description:** Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

**Explanation of why the LEA has developed this goal:** Explain how the actions will sustain the progress exemplified by the related metrics.

### **Required Goals**

In general, LEAs have flexibility in determining what goals to include in the LCAP and what those goals will address; however, beginning with the development of the 2022–23 LCAP, LEAs that meet certain criteria are required to include a specific goal in their LCAP.

**Consistently low-performing student group(s) criteria:** An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups in the Dashboard. A list of the LEAs required to include a goal in the LCAP based on student group performance, and the student group(s) that lead to identification, may be found on the CDE’s Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA’s eligibility for Differentiated

Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

**Low-performing school(s) criteria:** The following criteria only applies to a school district or COE with two or more schools; it does not apply to a single-school district. A school district or COE has one or more schools that, for two consecutive years, received the two lowest performance levels on all but one of the state indicators for which the school(s) receive performance levels in the Dashboard and the performance of the "All Students" student group for the LEA is at least one performance level higher in all of those indicators. A list of the LEAs required to include a goal in the LCAP based on school performance, and the school(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

### **Measuring and Reporting Results:**

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g., high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–21 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g., graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023–24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Enter information in this box when completing the LCAP for <b>2021–22</b> .	Enter information in this box when completing the LCAP for <b>2021–22</b> .	Enter information in this box when completing the LCAP for <b>2022–23</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2023–24</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2024–25</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2021–22</b> or when adding a new metric.

The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

**Actions:** Enter the action number. Provide a short title for the action. This title will also appear in the action tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (**Note:** for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

**Actions for English Learners:** School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

**Actions for Foster Youth:** School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

## Goal Analysis:

Enter the LCAP Year.



Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

## Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

### Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

### Requirements and Instructions

***Projected LCFF Supplemental and/or Concentration Grants:*** Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of low income, foster youth, and English learner students.

**Projected Additional LCFF Concentration Grant (15 percent):** Specify the amount of additional LCFF concentration grant add-on funding, as described in EC Section 42238.02, that the LEA estimates it will receive in the coming year.

**Projected Percentage to Increase or Improve Services for the Coming School Year:** Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

**LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

**LCFF Carryover — Dollar:** Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

**Total Percentage to Increase or Improve Services for the Coming School Year:** Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEAs percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 CCR Section 15496(a)(7).

#### **Required Descriptions:**

**For each action being provided to an entire school, or across the entire school district or COE, an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.**

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

**Principally Directed and Effective:** An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA's goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

**COEs and Charter Schools:** Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

## **For School Districts Only:**

### **Actions Provided on an LEA-Wide Basis:**

***Unduplicated Percentage > 55 percent:*** For school districts with an unduplicated pupil percentage of 55 percent or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

***Unduplicated Percentage < 55 percent:*** For school districts with an unduplicated pupil percentage of less than 55 percent, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

### **Actions Provided on a Schoolwide Basis:**

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

**For schools with 40 percent or more enrollment of unduplicated pupils:** Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

**For school districts expending funds on a schoolwide basis at a school with less than 40 percent enrollment of unduplicated pupils:** Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

**A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.**

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided on an LEA-wide or schoolwide basis or provided on a limited basis to unduplicated students. A limited action is an action that only serves foster youth, English learners, and/or low-income students. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

For any action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage. See the instructions for determining the Planned Percentage of Improved Services for information on calculating the Percentage of Improved Services.

**A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.**

An LEA that receives the additional concentration grant add-on described in EC Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of full time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

## Action Tables

Complete the Data Entry Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Data Entry Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. With the exception of the Data Entry Table, the word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)

- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

## Data Entry Table

The Data Entry Table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included. In the Data Entry Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:
  - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
  - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
  - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
  - **Note:** For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
  - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Service for the action.

## Contributing Actions Table



As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

## Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

## Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
  - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

## LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

## Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

### Contributing Actions Table

- 4. Total Planned Contributing Expenditures (LCFF Funds)
  - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column
- 5. Total Planned Percentage of Improved Services
  - This percentage is the total of the Planned Percentage of Improved Services column
- Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)
  - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

### Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- 6. Estimated Actual LCFF Supplemental and Concentration Grants
  - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- 4. Total Planned Contributing Expenditures (LCFF Funds)
  - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)

- 7. Total Estimated Actual Expenditures for Contributing Actions
  - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)
  - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4)
- 5. Total Planned Percentage of Improved Services (%)
  - This amount is the total of the Planned Percentage of Improved Services column
- 8. Total Estimated Actual Percentage of Improved Services (%)
  - This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
  - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

### **LCFF Carryover Table**

- 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)
  - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)
  - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- 12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)
  - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- 13. LCFF Carryover — Percentage (12 divided by 9)
  - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education  
January 2022



## AGENDA ITEM

**BOARD OF TRUSTEES**

*Nancy Anderson  
Howard Ballin  
Steven Bruno  
Delrae M. Pope  
Adrianna Sammons*

**SUPERINTENDENT**

*Scott A. Loehr*

**MEETING DATE:** June 7, 2023

**TO:** Center Joint Unified School District Board of Trustees

**FROM:** Lisa Coronado  
Director of Fiscal Services

**Initials:**  
LC

**SUBJECT:** CJUSD Budget Public Hearing for Fiscal Year 2023-24

☐ Action Item

☒ Information Item

**Attached Pages** 179

### BACKGROUND:

Lisa Coronado, Director of Fiscal Services, is presenting the Preliminary 2023-24 Budget for Board and public review and input as required by Education Code 42127.

### RECOMMENDED BOARD ACTION:

N/A

**Center Joint Unified School District**  
**2023-24 Budget and Multiyear Fiscal Projection**  
Presented June 7, 2023

Center Joint Unified School District (CJUSD) is required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. LCFF revenue is based on the Fiscal Crisis & Management Assistance Team calculator. Since the preparation of this budget occurs before the Legislature’s final action, and before actual expenditures are known for the current year, estimates of proposed revenues and expenditures are based on the most reasonable assumptions and recent information available at the time of preparation. The budget is a dynamic statement which will change as the assumptions and estimates used to develop it change.

**Governor’s 2023-24 Budget**

On May 12, 2023, Gov. Gavin Newsom presented the May revision to the proposed state budget. In the spirit of maintaining strong support for schools and a decline in Proposition 98 resources, the May Revision repurposes prior one-time allocations to support core ongoing programs. Although the state Public School System Stabilization Account (PSSSA) for TK-12 and community colleges is projected to rise \$2 billion, now up to \$10.7 billion because of projected increases in capital gains receipts, the May Revision does not reflect a discretionary withdrawal.

***Statutory Cost-of-Living Adjustment (COLA)***

The May Revision adjusts and fully funds the LCFF COLA at 8.22 percent, about \$3.4 billion when combined with declining enrollment. The May Revision also uses about \$2.7 billion one-time Proposition 98 General Fund (GF) to support overall LCFF costs in 2023-24. The 8.22 percent COLA is also applied to categoricals outside of the LCFF, including County Offices of Education (COEs), special education, adult education, and school nutrition.

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

The May Revision reflects an additional \$607 million one-time Proposition 98 reduction, on top of the \$1.2 billion from the Governor’s Budget, an overall reduction of about \$1.8 billion (about 50 percent). The Governor, in his press conference, refers to Proposition 28 funding to offset “some modest adjustments.” The May Revision also references \$933 million ongoing Proposition 98, expected from Proposition 28, beginning in 2023-24.

***Expanded Learning Opportunity Program (ELOP)***

The May Revision extends the expenditure deadline for funds received in 2021-22 and 2022-23 from June 30, 2023, to June 30, 2024.

***Learning Recovery Emergency Block Grant***

The Budget Act of 2022 provided \$7.9 billion in one-time Proposition 98 GF to help address learning recovery for use through 2027-28. The May Revision proposes a decrease of \$2.5 billion, reducing the allocated funds to \$5.4 billion. As a reminder, AB 182 passed with a 2/3rds vote and funds have already been allocated. It is unclear how the state would recover these appropriated funds.

### ***Early Education***

The May Revision continues to fully fund the first and second years of expanded eligibility for Transitional Kindergarten (TK). It is worth noting that due to reduced TK enrollment projections, first-year costs are revised from \$604 million to \$357 million and second-year costs are revised from \$690 million to \$597 million.

*(summary provided by CASBO)*

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

Key planning factors for LEAs to incorporate into their 2023-24 budgets and MYPs are listed below and are based on the Governor's May Revision:

<b>Planning Factor</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
<b>LCFF</b>			
<b>Statutory COLA</b>	8.22%	3.94%	3.29%
<b>STRS Employer Rates</b>	19.10%	19.10%	19.10%
<b>PERS Employer Rates</b>	26.68%	27.70%	28.30%
<b>Lottery – Unrestricted per ADA</b>	\$170	\$170	\$170
<b>Lottery – Prop. 20 per ADA</b>	\$67	\$67	\$67
<b>Mandated Block Grant for Districts</b>			
<b>K-8 per ADA</b>	\$37.81	\$39.30	\$40.59
<b>9-12 per ADA</b>	\$72.84	\$75.71	\$78.20
<b>Routine Restricted Maintenance Account</b>	3%	3%	3%
<b>Unemployment Insurance Rate</b>	0.05%	0.05%	0.05%

### **CJUSD Current Year (2022-23) Estimated Actuals**

The current year is projected to have a positive ending fund balance. The 2022-23 Estimated Actuals have been adjusted wherever possible to reflect actual expected expenditures and revenue. There will be additional changes, such as carryover revenues and adjusted expenditures, as the books are closed. The final ending balance will be presented as the Unaudited Actuals in September.

### **2023-24 CJUSD Primary Budget Planning Factors**

- Funded Average Daily Attendance (ADA) is estimated at 4051.98
  - Of this total, non-public schools account for 8.49 ADA.
  - COE operated schools account for 93.49 ADA.
  - This is a decline of 12.11 Funded ADA from 2022-23.

- The District's estimated Unduplicated Pupil three-year rolling percentage for supplemental & concentration funding is estimated to be 64.60%. The single year Unduplicated Pupil percentage is projected to be 61.87%.

### **General Fund Unrestricted Revenue Components**

Center Joint Unified School District receives funding for its general operations from various sources. A summary of the projected major unrestricted funding sources for 2023-24 is illustrated in the table:

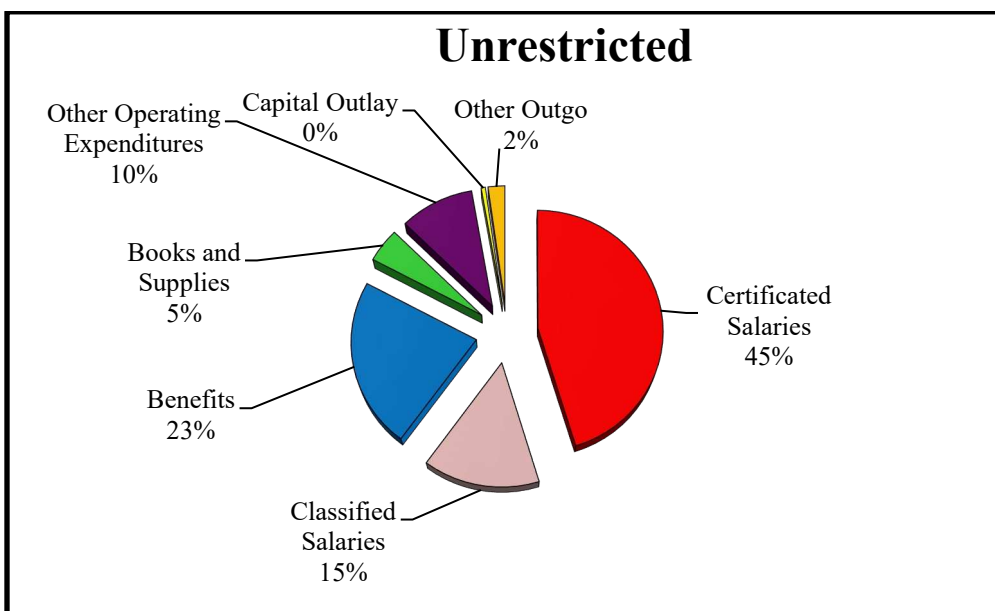
Description	Amount
Local Control Funding Formula	\$54,403,722
Federal Revenues	\$0
Other State Revenues	\$1,754,856
Other Local Revenues	\$615,980
<b>TOTAL</b>	<b>\$56,774,558</b>

**Education Protection Account (EPA):** Voters approved Proposition 30 on November 6, 2012, which created the Education Protection account. Requirements state that the EPA shall not be used for salaries or benefits of administrators or any other administrative costs. The EPA is included in the LCFF allocation listed in the table above. The total allocation amounts to an estimated \$11,957,713, and will be used to pay certificated employees' salaries and benefits.

### **General Fund Unrestricted Operating Expenditure Components**

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits encompass approximately 83% of the District's proposed unrestricted budget in 2023-24.

Following is a graphical description of expenditures by percentage:





### **Contributions to/from Restricted Programs**

The budget includes the following transfers of unrestricted resources to restricted programs:

Description	Amount
Restricted Maintenance Account	\$2,330,000
Special Education	\$11,680,786
<b>Total Contributions</b>	<b>\$14,010,786</b>

### **General Fund Variances of 10% or More, Unrestricted and Restricted**

The following budget lines have variances of 10% or more when comparing the Estimated Actuals to the Proposed Budget. Note that the Estimated Actuals represent budgeted amounts and not all budget lines will be fully expended. There will be carryover associated with many of these figures.

**General Fund, Unrestricted/Restricted**

<b>Variance Analysis</b>					
	<b>2022-23 Estimated Actuals</b>	<b>2023-24 Budget</b>		<b>% Variance</b>	
<b>Revenues</b>			<b>\$ Variance</b>		<b>Explanation</b>
LCFF Sources	51,355,519	54,403,722	3,048,203	5.94%	N/A
Federal	11,568,886	4,485,218	-7,083,668	-61.23%	Pandemic relief funds are accounted for as revenue when expended. These funds will be depleted over the next year.
State	15,051,649	8,107,142	-6,944,507	-46.14%	Pandemic relief funds are accounted for as revenue when expended. These funds will be depleted over the next year.
Local	3,120,946	3,045,826	-75,120	-2.41%	N/A
TOTAL	81,097,000	70,041,908	-11,055,092	-13.63%	Pandemic relief funds are accounted for as revenue when expended. These funds will be depleted over the next year.
<b>Expenditures</b>	<b>2022-23 Estimated Actuals</b>	<b>2023-24 Budget</b>		<b>% Variance</b>	
Certificated Salaries	26,859,406	27,167,861	308,455	1.1%	Budgeted for potential salary increase.
Classified Salaries	9,927,242	10,185,752	258,510	2.6%	Budgeted for potential salary increase.
Benefits	16,360,118	16,715,215	355,097	2.2%	Contribution to OPEB Trust added to the 2023-24.
Books and Supplies	4,133,100	4,176,558	43,458	1.1%	New school, Rex Fortune Elementary, opening 2023-24.
Services and Other Operating Expenditures	12,181,581	11,766,105	-415,476	-3.4%	One-time funds given to all sites/departments for site improvement/beautification 2022-2023.
Capital Outlay	4,524,022	512,531	-4,011,491	-88.7%	One time 2022-2023 projects include: Board committed \$2 million for maintenance projects: various sites HVAC repairs/replacements, fence projects, roof repairs/replacements; CHS Theater water damage repairs; 3 new school buses.
Other Outgo	953,500	953,500	0	0.00%	N/A
Other Outgo – Indirect Costs	-42,366	-137,680	-95,314	225.0%	Using one-time restricted funds increases indirect costs.
TOTAL	74,896,603	71,339,842	-3,556,761	-4.7%	N/A
Other Financing Sources					
Transfers In	125,244	0	-125,244	-100.0%	Kitchen infrastructure/trainings funds deposited in Fund 13 in error; transfer to deposit correctly into Fund 01.
Transfers Out	0	0	0	0.0%	N/A
Sources	0	0	0	0.0%	N/A
Uses	0	0	0	0.0%	N/A
Contributions	0	0	0	0.0%	N/A
TOTAL	125,244	0	-125,244	-100.0%	Kitchen infrastructure/trainings funds deposited in Fund 13 in error; transfer to deposit correctly into Fund 01.

## **Fund Summaries**

**Fund 11 - Adult Education:** Center JUSD's Adult Education program was closed in December 2021. This fund will be closed during the 2023-24 fiscal year.

**Fund 12 - Child Development:** Childcare services are provided by Catalyst Family Inc. Most if not all of the contract is encumbered in the budget. Local Revenue is generated by interest earned. Unspent funds are held in a reserve account.

**Fund 13 - Nutrition Services:** The Nutrition services fund is budgeted as a self-sustaining operation. Cash flow may be negative due to the timing of reimbursements from the state and federal reimbursement programs.

**Fund 14 - Deferred Maintenance:** Contributions are no longer made to this fund and the balance has been spent down to near zero. A small balance of less than \$200 remains which earns interest.

**Fund 17 - Special Reserve Fund for Other Than Capital Outlay Projects:** Fund 17 is available as a reserve.

**Fund 20 - Special Reserve Fund for Postemployment Benefits:** This fund has been set up for Postemployment Benefits. Beyond the balance in Fund 20, an additional approximately \$1.45 million is invested in the CalPERS Trust.

**Fund 21 - Building (Bond) Fund:** New bonds were sold in July 2020, December 2021, and December 2022 to be used to build Rex Fortune Elementary School, for Center High School Career Technical Education (CTE) building projects, and for school modernization projects. Expenditure encumbrances associated with building projects are added to the budget as contracts are approved.

**Fund 25 - Capital Facilities Fund:** New housing developments are bringing in developer fee revenue which is legally required to be used for the construction of school facilities necessitated by student population increases resulting from the developments. The developments are generating revenue that is added to the budget as it comes in. Expenditure encumbrances associated with building projects are added to the budget as contracts are approved.

**Fund 35 – County Schools Facilities Fund:** In December 2021, the district received CTE state funding in the amount of \$3.17 million for the CTE building projects. The district will receive state facilities funds for school modernization projects in 2023-24, but that amount is not yet finalized.

Projected Ending Fund Balances (includes nonspendable, restricted, and reserve for economic uncertainties):

	<b>FUND</b>	<b>2023-2024</b>
01	GENERAL (UNRESTRICTED & RESTRICTED)	\$24,102,832
11	ADULT EDUCATION	\$111,034
12	CHILD DEVELOPMENT	\$53,924
13	CAFETERIA	\$190,696
14	DEFERRED MAINTENANCE	\$139
17	SPECIAL RESERVE	\$2,500,168
20	SPECIAL RESERVE - OPEB	\$460,081
21	BUILDING FUND	\$30,000
25	CAPITAL FACILITIES	\$6,015,000
35	SCHOOL FACILITIES	\$20,000
	<b>TOTAL</b>	<b>\$33,483,875</b>

### **CJUSD Multiyear Projection**

<b>General Fund Unrestricted, Variance Analysis</b>					
<b>Revenues</b>		<b>% Change from 2023-24 to 2024-25</b>	<b>Explanation</b>	<b>% Change from 2024-25 to 2025-26</b>	<b>Explanation</b>
LCFF Sources		4.99%	Not needed	5.76%	Not needed
Federal		0%	Not needed	0%	Not needed
State		2.42%	Not needed	1.43%	Not needed
Local		-1.33%	Not needed	.38%	Not needed
Other –Transfers in		0%	Not needed	0%	Not needed
<b>TOTAL</b>		<b>6.12%</b>	<b>Not needed</b>	<b>6.70%</b>	<b>Not needed</b>
<b>Expenditures</b>					
Certificated Salaries		7.13%	Not needed	3.40%	Not needed
Classified Salaries		-1.47%	Not needed	0.69%	Not needed
Benefits		7.03%	Not needed	-0.43%	Not needed
Books and Supplies		2.77%	Not needed	2.49%	Not needed
Services and Other Operation Expenditures		2.79%	Not needed	2.51%	Not needed
Capital Outlay		0%	Not needed	0%	Not needed
Other Outgo		0%	Not needed	0%	Not needed
Other Outgo – Transfers of Indirect Costs		-25.92%	Exhaustion of one- time restricted funds results in less indirect costs	0.85%	Not needed
Other – Transfers out		0%	Not needed	0%	Not needed
<b>TOTAL</b>		<b>5.57%</b>	<b>Not needed</b>	<b>1.93%</b>	<b>Not needed</b>

General Fund Restricted, Variance Analysis					
Revenues		% Change from 2023-24 to 2024-25	Explanation	% Change from 2024-25 to 2025-26	Explanation
LCFF Sources		N/A			
Federal		-25.76%	Pandemic relief funds will be fully expended in mid-2023-24.	.48%	Not needed
State		-2.01%	Not needed	1.24%	Not needed
Local		0%	Not needed	0%	Not needed
Other – Transfers In		0%	Not needed	0%	Not needed
TOTAL		-4.22	Not needed	1.41%	Not needed

Expenditures					
Certificated Salaries		-8.63%	Not needed	-21.62%	Educator Effectiveness, Art-Music-Instructional Materials Discretionary Block Grant, A-G Access, and Learning Recovery Emergency Block grants funds will all be expended.
Classified Salaries		-4.29%	Not needed	0.62%	Not needed
Benefits		-8.67%	Not needed	-4.15%	Not needed
Books and Supplies		-7.56%	Not needed	1.09%	Not needed
Services and Other Operating Expenditures		0.86%	Not needed	2.49%	Not needed
Capital Outlay		0%	Not needed	0%	Not needed
Other Outgo		0%	Not needed	0%	Not needed
Other Outgo – Transfer of Indirect Costs		-31.69%	Exhaustion of one-time restricted funds results in less indirect costs	1.13%	Not needed
TOTAL		-5.94%	Not needed	-5.65%	Not needed

### **Estimated Unrestricted Ending Fund Balances and Reserves**

The District estimates that the unrestricted General Fund is projected to have an increase of \$544,779 in 2023-24. An increase of \$809,902 is projected for 2024-25. And, an EFB increase of \$2.99 million is projected for 2025-26. The projections result in an ending unassigned unrestricted General Fund balance of approximately \$6.55 million at the end of 2025-26.

Based on current revenue and expenditure projections, along with existing ending fund balance, the District is able to meet its minimum economic uncertainty reserve.

Illustrated below are the components of the estimated ending Unrestricted General Fund (Fund 01) and Special Reserve (Fund 17) balance:

Description	2023-24	2024-25	2025-26
Nonspendable Reserves	\$58,715	\$58,715	\$58,715
State Reserve for Economic Uncertainties (REU) - 6%	\$4,280,391	\$4,317,619	\$4,276,469
Committed	\$7,737,271	\$7,737,271	\$7,737,271
Amount Above (Below) REU	\$2,704,904	\$3,497,579	\$6,547,230
<b>Total - Estimated Ending Fund Balance</b>	<b>\$14,781,281</b>	<b>\$15,611,183</b>	<b>\$18,619,684</b>

**Substantiation of Need for EFB in Excess of Minimum Recommended Reserves:** The disclosure of an available assigned and unassigned ending fund balance that exceeds the 3% minimum reserve level is required by Education Code Section 42127(a)(2)(B). The reserve level can be found on the Multi-year Projection (Form MYP) Unrestricted/Restricted page. The reserve also includes funds available in Fund 17 a special reserve fund for noncapital outlay.

The table below details CJUSD's substantiated needs:

Combined Reserve and Unassigned/Unappropriated Fund Balances			2023-24 Adopted Budget
Form	Fund		
01	General Fund		\$4,485,127
17	Special Reserve Fund for Other Than Capital Outlay Projects		\$2,500,168
		Total	\$6,985,295
	District Standard Reserve Level (State Minimum + Board Committed)		6%
	Less District Minimum Recommended Reserve for Economic Uncertainties		\$4,280,391
		<b>Remaining Balance to Substantiate Need</b>	<b>\$2,704,904</b>
Substantiation of Need			Amount
<b>Fund</b>	<b>Descriptions</b>		
01	Unforeseen, unbudgeted needs for the new Rex Fortune Elementary School: supplies, staffing, and services		\$300,000
01	New curriculum: Art Education, World Language		\$500,000
01	School bus		\$220,000
01	Hard-fo-fill position bonuses, MOU		\$500,000
01	Ensure continuity of services to support learning loss being paid with pandemic relief funds which will be fully expended in the 2023-24 fiscal year.		\$1,184,904
		Total of Substantiated Needs	\$2,704,904
		<b>Remaining Unsubstantiated Balance</b>	<b>\$0</b>

### **Cash Flow**

For the budget year, cash flow will remain positive for all months.

### **Status of Labor Negotiations**

Labor negotiations for 2023-24 are not settled.

### **Conclusion**

The current projection supports that the District will be able to meet its financial obligations for the current and subsequent years. Therefore, the Center Joint Unified School District certifies that its financial condition is positive.

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		51,456,032.00	0.00	51,456,032.00	54,403,722.00	0.00	54,403,722.00	5.7%
2) Federal Revenue	8100-8299		0.00	11,568,885.88	11,568,885.88	0.00	4,485,218.00	4,485,218.00	-61.2%
3) Other State Revenue	8300-8599		1,709,071.00	13,342,577.67	15,051,648.67	1,754,856.00	6,352,286.00	8,107,142.00	-46.1%
4) Other Local Revenue	8600-8799		691,100.00	2,429,846.00	3,120,946.00	615,980.00	2,429,846.00	3,045,826.00	-2.4%
5) TOTAL, REVENUES			53,856,203.00	27,341,309.55	81,197,512.55	56,774,558.00	13,267,350.00	70,041,908.00	-13.7%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		17,974,086.93	8,878,269.29	26,852,356.22	19,460,516.00	7,707,345.00	27,167,861.00	1.2%
2) Classified Salaries	2000-2999		5,688,152.31	4,228,877.03	9,917,029.34	6,338,015.00	3,847,737.00	10,185,752.00	2.7%
3) Employee Benefits	3000-3999		8,941,266.53	7,420,614.00	16,361,880.53	9,767,444.00	6,947,771.00	16,715,215.00	2.2%
4) Books and Supplies	4000-4999		2,494,211.24	1,697,641.99	4,191,853.23	1,976,730.00	2,199,828.00	4,176,558.00	-0.4%
5) Services and Other Operating Expenditures	5000-5999		5,032,391.56	7,177,458.04	12,209,849.60	4,241,375.00	7,524,730.00	11,766,105.00	-3.6%
6) Capital Outlay	6000-6999		1,847,745.09	2,698,576.74	4,546,321.83	241,531.00	271,000.00	512,531.00	-88.7%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		950,000.00	3,500.00	953,500.00	950,000.00	3,500.00	953,500.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(290,471.00)	248,105.00	(42,366.00)	(756,618.00)	618,938.00	(137,680.00)	225.0%
9) TOTAL, EXPENDITURES			42,637,382.66	32,353,042.09	74,990,424.75	42,218,993.00	29,120,849.00	71,339,842.00	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,218,820.34	(5,011,732.54)	6,207,087.80	14,555,565.00	(15,853,499.00)	(1,297,934.00)	-120.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	125,244.00	125,244.00	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(14,117,249.27)	14,117,249.27	0.00	(14,010,786.00)	14,010,786.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,117,249.27)	14,242,493.27	125,244.00	(14,010,786.00)	14,010,786.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,898,428.93)	9,230,760.73	6,332,331.80	544,779.00	(1,842,713.00)	(1,297,934.00)	-120.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		14,634,763.48	4,433,671.13	19,068,434.61	11,736,334.55	13,664,431.86	25,400,766.41	33.2%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			14,634,763.48	4,433,671.13	19,068,434.61	11,736,334.55	13,664,431.86	25,400,766.41	33.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,634,763.48	4,433,671.13	19,068,434.61	11,736,334.55	13,664,431.86	25,400,766.41	33.2%
2) Ending Balance, June 30 (E + F1e)			11,736,334.55	13,664,431.86	25,400,766.41	12,281,113.55	11,821,718.86	24,102,832.41	-5.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	33,715.33	0.00	33,715.33	33,715.33	0.00	33,715.33	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	13,664,431.86	13,664,431.86	0.00	11,821,718.86	11,821,718.86	-13.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	7,737,271.00	0.00	7,737,271.00	7,737,271.00	0.00	7,737,271.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,019,259.00	0.00	2,019,259.00	1,780,223.00	0.00	1,780,223.00	-11.8%
Unassigned/Unappropriated Amount		9790	1,921,089.22	0.00	1,921,089.22	2,704,904.22	0.00	2,704,904.22	40.8%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	22,369,112.04	(2,076,459.08)	20,292,652.96				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	268,329.41	268,329.41				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	496,164.00	496,164.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	33,715.33	0.00	33,715.33				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			22,427,827.37	(1,311,965.67)	21,115,861.70				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	2,277,079.61	1,015.44	2,278,095.05				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			2,277,079.61	1,015.44	2,278,095.05				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			20,150,747.76	(1,312,981.11)	18,837,766.65				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	24,986,573.00	0.00	24,986,573.00	27,934,263.00	0.00	27,934,263.00	11.8%
Education Protection Account State Aid - Current Year		8012	11,957,713.00	0.00	11,957,713.00	11,957,713.00	0.00	11,957,713.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	74,298.00	0.00	74,298.00	74,298.00	0.00	74,298.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	11,453,470.00	0.00	11,453,470.00	11,453,470.00	0.00	11,453,470.00	0.0%
Unsecured Roll Taxes		8042	286,274.00	0.00	286,274.00	286,274.00	0.00	286,274.00	0.0%
Prior Years' Taxes		8043	30,002.00	0.00	30,002.00	30,002.00	0.00	30,002.00	0.0%
Supplemental Taxes		8044	438,364.00	0.00	438,364.00	438,364.00	0.00	438,364.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,228,328.00	0.00	2,228,328.00	2,228,328.00	0.00	2,228,328.00	0.0%

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)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	2,020.00	0.00	2,020.00	2,020.00	0.00	2,020.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(1,010.00)	0.00	(1,010.00)	(1,010.00)	0.00	(1,010.00)	0.0%
Subtotal, LCFF Sources			51,456,032.00	0.00	51,456,032.00	54,403,722.00	0.00	54,403,722.00	5.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			51,456,032.00	0.00	51,456,032.00	54,403,722.00	0.00	54,403,722.00	5.7%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	938,609.00	938,609.00	0.00	938,609.00	938,609.00	0.0%
Special Education Discretionary Grants		8182	0.00	88,406.00	88,406.00	0.00	95,326.00	95,326.00	7.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,822,222.79	1,822,222.79		1,512,257.00	1,512,257.00	-17.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		218,381.12	218,381.12		204,753.00	204,753.00	-6.2%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		155,840.95	155,840.95		63,050.00	63,050.00	-59.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		142,510.75	142,510.75		340,167.00	340,167.00	138.7%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	8,202,915.27	8,202,915.27	0.00	1,331,056.00	1,331,056.00	-83.8%
TOTAL, FEDERAL REVENUE			0.00	11,568,885.88	11,568,885.88	0.00	4,485,218.00	4,485,218.00	-61.2%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	239,755.00	239,755.00	New
Mandated Costs Reimbursements		8550	175,268.00	0.00	175,268.00	196,517.00	0.00	196,517.00	12.1%
Lottery - Unrestricted and Instructional Materials		8560	650,957.00	256,554.00	907,511.00	675,493.00	266,224.00	941,717.00	3.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		296,056.00	296,056.00		161,759.00	161,759.00	-45.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	882,846.00	12,789,967.67	13,672,813.67	882,846.00	5,684,548.00	6,567,394.00	-52.0%
TOTAL, OTHER STATE REVENUE			1,709,071.00	13,342,577.67	15,051,648.67	1,754,856.00	6,352,286.00	8,107,142.00	-46.1%
<b>OTHER LOCAL REVENUE</b>									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	230,000.00	0.00	230,000.00	230,000.00	0.00	230,000.00	0.0%
Interest		8660	80,000.00	222.00	80,222.00	80,000.00	222.00	80,222.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	11,500.00	11,500.00	0.00	11,500.00	11,500.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	1,010.00	0.00	1,010.00	1,010.00	0.00	1,010.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	375,090.00	674,435.00	1,049,525.00	299,970.00	674,435.00	974,405.00	-7.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,743,689.00	1,743,689.00		1,743,689.00	1,743,689.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			691,100.00	2,429,846.00	3,120,946.00	615,980.00	2,429,846.00	3,045,826.00	-2.4%
TOTAL, REVENUES			53,856,203.00	27,341,309.55	81,197,512.55	56,774,558.00	13,267,350.00	70,041,908.00	-13.7%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	14,931,780.62	6,370,881.90	21,302,662.52	16,346,973.00	5,800,421.00	22,147,394.00	4.0%
Certificated Pupil Support Salaries		1200	788,847.31	1,175,923.78	1,964,771.09	781,885.00	1,015,508.00	1,797,393.00	-8.5%
Certificated Supervisors' and Administrators' Salaries		1300	2,199,353.00	348,271.96	2,547,624.96	2,331,658.00	0.00	2,331,658.00	-8.5%
Other Certificated Salaries		1900	54,106.00	983,191.65	1,037,297.65	0.00	891,416.00	891,416.00	-14.1%
TOTAL, CERTIFICATED SALARIES			17,974,086.93	8,878,269.29	26,852,356.22	19,460,516.00	7,707,345.00	27,167,861.00	1.2%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	285,352.23	2,551,499.34	2,836,851.57	854,004.00	2,401,224.00	3,255,228.00	14.7%
Classified Support Salaries		2200	2,560,978.47	1,285,513.93	3,846,492.40	2,642,312.00	1,154,659.00	3,796,971.00	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	439,697.00	143,603.75	583,300.75	508,011.00	67,714.00	575,725.00	-1.3%
Clerical, Technical and Office Salaries		2400	1,985,785.82	241,202.24	2,226,988.06	1,942,265.00	213,630.00	2,155,895.00	-3.2%
Other Classified Salaries		2900	416,338.79	7,057.77	423,396.56	391,423.00	10,510.00	401,933.00	-5.1%
TOTAL, CLASSIFIED SALARIES			5,688,152.31	4,228,877.03	9,917,029.34	6,338,015.00	3,847,737.00	10,185,752.00	2.7%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	3,323,416.83	3,790,168.67	7,113,585.50	3,751,510.00	3,855,710.00	7,607,220.00	6.9%
PERS		3201-3202	1,327,314.67	1,141,839.14	2,469,153.81	1,431,259.00	928,151.00	2,359,410.00	-4.4%
OASDI/Medicare/Alternative		3301-3302	679,957.35	489,492.83	1,169,450.18	749,287.00	386,213.00	1,135,500.00	-2.9%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	2,797,325.00	1,638,783.18	4,436,108.18	3,045,137.00	1,416,578.00	4,461,715.00	0.6%
Unemployment Insurance		3501-3502	138,541.05	66,115.15	204,656.20	290,324.00	119,047.00	409,371.00	100.0%
Workers' Compensation		3601-3602	391,652.06	196,602.09	588,254.15	429,772.00	190,906.00	620,678.00	5.5%
OPEB, Allocated		3701-3702	252,348.57	80,360.10	332,708.67	20,553.00	49,226.00	69,779.00	-79.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	30,711.00	17,252.84	47,963.84	49,602.00	1,940.00	51,542.00	7.5%
TOTAL, EMPLOYEE BENEFITS			8,941,266.53	7,420,614.00	16,361,880.53	9,767,444.00	6,947,771.00	16,715,215.00	2.2%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	201,712.46	0.00	201,712.46	700.00	1,304.00	2,004.00	-99.0%
Books and Other Reference Materials		4200	29,087.04	12,984.85	42,071.89	3,725.00	12,336.00	16,061.00	-61.8%
Materials and Supplies		4300	1,536,841.18	1,150,876.56	2,687,717.74	1,666,770.00	1,750,947.18	3,417,717.18	27.2%
Noncapitalized Equipment		4400	726,570.56	431,307.06	1,157,877.62	305,535.00	435,240.82	740,775.82	-36.0%
Food		4700	0.00	102,473.52	102,473.52	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,494,211.24	1,697,641.99	4,191,853.23	1,976,730.00	2,199,828.00	4,176,558.00	-0.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	75,727.00	144,024.19	219,751.19	57,889.00	117,343.00	175,232.00	-20.3%
Dues and Memberships		5300	17,811.00	6,031.00	23,842.00	22,731.00	4,456.00	27,187.00	14.0%
Insurance		5400 - 5450	291,051.00	0.00	291,051.00	291,051.00	0.00	291,051.00	0.0%
Operations and Housekeeping Services		5500	1,492,678.00	0.00	1,492,678.00	1,526,528.00	0.00	1,526,528.00	2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	104,742.42	142,454.62	247,197.04	82,188.00	129,271.00	211,459.00	-14.5%
Transfers of Direct Costs		5710	(36,267.00)	36,267.00	0.00	(30,558.00)	30,558.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,000.00)	0.00	(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,971,808.14	6,835,655.23	9,807,463.37	2,134,335.00	7,234,707.00	9,369,042.00	-4.5%
Communications		5900	115,841.00	13,026.00	128,867.00	158,211.00	8,395.00	166,606.00	29.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,032,391.56	7,177,458.04	12,209,849.60	4,241,375.00	7,524,730.00	11,766,105.00	-3.6%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	134,432.75	108,457.00	242,889.75	0.00	51,890.00	51,890.00	-78.6%
Buildings and Improvements of Buildings		6200	918,855.84	2,452,883.68	3,371,739.52	5,000.00	150,210.00	155,210.00	-95.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	779,722.50	95,687.99	875,410.49	226,997.00	6,400.00	233,397.00	-73.3%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	14,734.00	41,548.07	56,282.07	9,534.00	62,500.00	72,034.00	28.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,847,745.09	2,698,576.74	4,546,321.83	241,531.00	271,000.00	512,531.00	-88.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	3,500.00	3,500.00	0.00	3,500.00	3,500.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	950,000.00	0.00	950,000.00	950,000.00	0.00	950,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			950,000.00	3,500.00	953,500.00	950,000.00	3,500.00	953,500.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									



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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(248,105.00)	248,105.00	0.00	(618,938.00)	618,938.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(42,366.00)	0.00	(42,366.00)	(137,680.00)	0.00	(137,680.00)	225.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(290,471.00)	248,105.00	(42,366.00)	(756,618.00)	618,938.00	(137,680.00)	225.0%
TOTAL, EXPENDITURES			42,637,382.66	32,353,042.09	74,990,424.75	42,218,993.00	29,120,849.00	71,339,842.00	-4.9%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	125,244.00	125,244.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	125,244.00	125,244.00	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									

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

Description Resource Codes Object Codes			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(14,117,249.27)	14,117,249.27	0.00	(14,010,786.00)	14,010,786.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(14,117,249.27)	14,117,249.27	0.00	(14,010,786.00)	14,010,786.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a- b + c - d + e)</b>			(14,117,249.27)	14,242,493.27	125,244.00	(14,010,786.00)	14,010,786.00	0.00	-100.0%

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

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	51,456,032.00	0.00	51,456,032.00	54,403,722.00	0.00	54,403,722.00	5.7%
2) Federal Revenue		8100-8299	0.00	11,568,885.88	11,568,885.88	0.00	4,485,218.00	4,485,218.00	-61.2%
3) Other State Revenue		8300-8599	1,709,071.00	13,342,577.67	15,051,648.67	1,754,856.00	6,352,286.00	8,107,142.00	-46.1%
4) Other Local Revenue		8600-8799	691,100.00	2,429,846.00	3,120,946.00	615,980.00	2,429,846.00	3,045,826.00	-2.4%
5) TOTAL, REVENUES			53,856,203.00	27,341,309.55	81,197,512.55	56,774,558.00	13,267,350.00	70,041,908.00	-13.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	22,424,511.45	22,219,905.38	44,644,416.83	24,219,807.00	21,319,882.00	45,539,689.00	2.0%
2) Instruction - Related Services	2000-2999		4,741,608.13	2,064,740.37	6,806,348.50	4,731,911.00	1,665,011.00	6,396,922.00	-6.0%
3) Pupil Services	3000-3999		3,958,955.22	3,199,794.84	7,158,750.06	3,554,689.00	2,889,622.00	6,444,311.00	-10.0%
4) Ancillary Services	4000-4999		744,496.59	302,541.02	1,047,037.61	848,379.00	292,578.00	1,140,957.00	9.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,121,851.29	521,224.26	4,643,075.55	3,132,698.00	728,941.00	3,861,639.00	-16.8%
8) Plant Services	8000-8999		5,695,959.98	4,041,336.22	9,737,296.20	4,781,509.00	2,221,315.00	7,002,824.00	-28.1%
9) Other Outgo	9000-9999		950,000.00	3,500.00	953,500.00	950,000.00	3,500.00	953,500.00	0.0%
10) TOTAL, EXPENDITURES			42,637,382.66	32,353,042.09	74,990,424.75	42,218,993.00	29,120,849.00	71,339,842.00	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,218,820.34	(5,011,732.54)	6,207,087.80	14,555,565.00	(15,853,499.00)	(1,297,934.00)	-120.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	125,244.00	125,244.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,117,249.27)	14,117,249.27	0.00	(14,010,786.00)	14,010,786.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,117,249.27)	14,242,493.27	125,244.00	(14,010,786.00)	14,010,786.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,898,428.93)	9,230,760.73	6,332,331.80	544,779.00	(1,842,713.00)	(1,297,934.00)	-120.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,634,763.48	4,433,671.13	19,068,434.61	11,736,334.55	13,664,431.86	25,400,766.41	33.2%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,634,763.48	4,433,671.13	19,068,434.61	11,736,334.55	13,664,431.86	25,400,766.41	33.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,634,763.48	4,433,671.13	19,068,434.61	11,736,334.55	13,664,431.86	25,400,766.41	33.2%
2) Ending Balance, June 30 (E + F1e)			11,736,334.55	13,664,431.86	25,400,766.41	12,281,113.55	11,821,718.86	24,102,832.41	-5.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	33,715.33	0.00	33,715.33	33,715.33	0.00	33,715.33	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	13,664,431.86	13,664,431.86	0.00	11,821,718.86	11,821,718.86	-13.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	7,737,271.00	0.00	7,737,271.00	7,737,271.00	0.00	7,737,271.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,019,259.00	0.00	2,019,259.00	1,780,223.00	0.00	1,780,223.00	-11.8%
Unassigned/Unappropriated Amount		9790	1,921,089.22	0.00	1,921,089.22	2,704,904.22	0.00	2,704,904.22	40.8%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	2,837,125.00	4,048,694.00
6230	California Clean Energy Jobs Act	48,230.50	48,230.50
6266	Educator Effectiveness, FY 2021-22	1,033,506.00	605,483.00
6300	Lottery: Instructional Materials	340,984.28	307,584.28
6546	Mental Health-Related Services	518.00	518.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,550,932.00	1,084,099.00
7311	Classified School Employee Professional Development Block Grant	26,423.99	26,423.99
7412	A-G Access/Success Grant	264,454.00	122,466.00
7413	A-G Learning Loss Mitigation Grant	99,539.00	99,539.00
7415	Classified School Employee Summer Assistance Program	108,325.80	90,725.80
7435	Learning Recovery Emergency Block Grant	5,964,393.00	4,127,743.00
7810	Other Restricted State	36,560.00	36,560.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	861,683.00	861,683.00
8210	Student Activity Funds	268,329.41	268,329.41
9010	Other Restricted Local	223,427.88	93,639.88
Total, Restricted Balance		13,664,431.86	11,821,718.86

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	111,034.42	111,034.42	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			111,034.42	111,034.42	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			111,034.42	111,034.42	0.0%
2) Ending Balance, June 30 (E + F1e)			111,034.42	111,034.42	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	81,378.18	81,378.18	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	29,656.24	29,656.24	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	111,871.21		
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	2,872.21		
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			114,743.42		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			114,743.42		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	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%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>					
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		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 Employ ees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	111,034.42	111,034.42	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			111,034.42	111,034.42	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			111,034.42	111,034.42	0.0%
2) Ending Balance, June 30 (E + F1e)			111,034.42	111,034.42	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	81,378.18	81,378.18	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	29,656.24	29,656.24	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6371	CalWORKs for ROCP or Adult Education	41,529.86	41,529.86
6391	Adult Education Program	39,848.32	39,848.32
Total, Restricted Balance		81,378.18	81,378.18

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	320,885.00	320,885.00	0.0%
3) Other State Revenue		8300-8599	533,659.00	533,659.00	0.0%
4) Other Local Revenue		8600-8799	32,098.00	898.00	-97.2%
5) TOTAL, REVENUES			886,642.00	855,442.00	-3.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	843,378.00	806,978.00	-4.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	42,366.00	47,566.00	12.3%
9) TOTAL, EXPENDITURES			885,744.00	854,544.00	-3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			898.00	898.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			898.00	898.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,127.77	53,025.77	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,127.77	53,025.77	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,127.77	53,025.77	1.7%
2) Ending Balance, June 30 (E + F1e)			53,025.77	53,923.77	1.7%
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	45,142.00	46,040.00	2.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	7,883.77	7,883.77	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	122,236.89		
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			122,236.89		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			122,236.89		
<b>FEDERAL REVENUE</b>					
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	320,885.00	320,885.00	0.0%
TOTAL, FEDERAL REVENUE			320,885.00	320,885.00	0.0%
<b>OTHER STATE REVENUE</b>					
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	533,659.00	533,659.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			533,659.00	533,659.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	898.00	898.00	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	0.00	0.00	0.0%
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	31,200.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,098.00	898.00	-97.2%
TOTAL, REVENUES			886,642.00	855,442.00	-3.5%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	843,378.00	806,978.00	-4.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			843,378.00	806,978.00	-4.3%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	42,366.00	47,566.00	12.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			42,366.00	47,566.00	12.3%
TOTAL, EXPENDITURES			885,744.00	854,544.00	-3.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	320,885.00	320,885.00	0.0%
3) Other State Revenue		8300-8599	533,659.00	533,659.00	0.0%
4) Other Local Revenue		8600-8799	32,098.00	898.00	-97.2%
5) TOTAL, REVENUES			886,642.00	855,442.00	-3.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		843,378.00	806,978.00	-4.3%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		42,366.00	47,566.00	12.3%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			885,744.00	854,544.00	-3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			898.00	898.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			898.00	898.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,127.77	53,025.77	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,127.77	53,025.77	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,127.77	53,025.77	1.7%
2) Ending Balance, June 30 (E + F1e)			53,025.77	53,923.77	1.7%
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	45,142.00	46,040.00	2.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	7,883.77	7,883.77	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6130	Child Dev elopment: Center-Based Reserve Account	45,142.00	46,040.00
Total, Restricted Balance		45,142.00	46,040.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,713,903.00	2,159,935.00	26.0%
3) Other State Revenue		8300-8599	150,000.00	150,000.00	0.0%
4) Other Local Revenue		8600-8799	7,127.00	7,127.00	0.0%
5) TOTAL, REVENUES			1,871,030.00	2,317,062.00	23.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	817,011.99	800,869.00	-2.0%
3) Employee Benefits		3000-3999	413,254.49	446,903.00	8.1%
4) Books and Supplies		4000-4999	1,001,748.01	932,248.00	-6.9%
5) Services and Other Operating Expenditures		5000-5999	69,599.28	102,100.00	46.7%
6) Capital Outlay		6000-6999	15,651.93	15,652.00	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	90,114.00	New
9) TOTAL, EXPENDITURES			2,317,265.70	2,387,886.00	3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(446,235.70)	(70,824.00)	-84.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	125,244.00	0.00	-100.0%
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			(125,244.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(571,479.70)	(70,824.00)	-87.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	832,999.53	261,519.83	-68.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			832,999.53	261,519.83	-68.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			832,999.53	261,519.83	-68.6%
2) Ending Balance, June 30 (E + F1e)			261,519.83	190,695.83	-27.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	61,414.01	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	199,105.82	190,695.83	-4.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,030,707.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,000.00		
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	61,414.01		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,093,121.19		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			1,093,121.19		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	1,713,903.00	2,159,935.00	26.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,713,903.00	2,159,935.00	26.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	150,000.00	150,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			150,000.00	150,000.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	4,000.00	4,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	627.00	627.00	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	2,500.00	2,500.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,127.00	7,127.00	0.0%
TOTAL, REVENUES			1,871,030.00	2,317,062.00	23.8%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	614,453.99	604,750.00	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	93,408.00	87,501.00	-6.3%
Clerical, Technical and Office Salaries		2400	109,150.00	108,618.00	-0.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			817,011.99	800,869.00	-2.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	194,675.00	216,099.00	11.0%
OASDI/Medicare/Alternative		3301-3302	59,739.73	61,275.00	2.6%
Health and Welfare Benefits		3401-3402	136,961.00	146,141.00	6.7%
Unemployment Insurance		3501-3502	3,954.55	9,336.00	136.1%
Workers' Compensation		3601-3602	11,175.00	13,765.00	23.2%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	5,101.21	287.00	-94.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,648.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			413,254.49	446,903.00	8.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	94,865.86	84,248.00	-11.2%
Noncapitalized Equipment		4400	3,000.00	8,000.00	166.7%
Food		4700	903,882.15	840,000.00	-7.1%
TOTAL, BOOKS AND SUPPLIES			1,001,748.01	932,248.00	-6.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,250.00	2,750.00	120.0%
Dues and Memberships		5300	3,000.00	3,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,199.28	44,200.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	1,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,000.00	50,000.00	163.2%
Communications		5900	1,150.00	1,150.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,599.28	102,100.00	46.7%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	15,651.93	15,652.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,651.93	15,652.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	90,114.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	90,114.00	New
TOTAL, EXPENDITURES			2,317,265.70	2,387,886.00	3.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	125,244.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			125,244.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(125,244.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,713,903.00	2,159,935.00	26.0%
3) Other State Revenue		8300-8599	150,000.00	150,000.00	0.0%
4) Other Local Revenue		8600-8799	7,127.00	7,127.00	0.0%
5) TOTAL, REVENUES			1,871,030.00	2,317,062.00	23.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,317,265.70	2,297,772.00	-0.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	90,114.00	New
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,317,265.70	2,387,886.00	3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(446,235.70)	(70,824.00)	-84.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	125,244.00	0.00	-100.0%
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			(125,244.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(571,479.70)	(70,824.00)	-87.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	832,999.53	261,519.83	-68.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			832,999.53	261,519.83	-68.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			832,999.53	261,519.83	-68.6%
2) Ending Balance, June 30 (E + F1e)			261,519.83	190,695.83	-27.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	61,414.01	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	199,105.82	190,695.83	-4.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	199,105.82	190,695.83
Total, Restricted Balance		199,105.82	190,695.83

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25.00	25.00	0.0%
5) TOTAL, REVENUES			25.00	25.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			25.00	25.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			25.00	25.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89.00	114.00	28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89.00	114.00	28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89.00	114.00	28.1%
2) Ending Balance, June 30 (E + F1e)			114.00	139.00	21.9%
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	114.00	139.00	21.9%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	90.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			90.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			90.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25.00	25.00	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			25.00	25.00	0.0%
TOTAL, REVENUES			25.00	25.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25.00	25.00	0.0%
5) TOTAL, REVENUES			25.00	25.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			25.00	25.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			25.00	25.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89.00	114.00	28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89.00	114.00	28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89.00	114.00	28.1%
2) Ending Balance, June 30 (E + F1e)			114.00	139.00	21.9%
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 (by Resource/Object)		9760	114.00	139.00	21.9%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			20,000.00	20,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			20,000.00	20,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,460,167.71	2,480,167.71	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,460,167.71	2,480,167.71	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,460,167.71	2,480,167.71	0.8%
2) Ending Balance, June 30 (E + F1e)			2,480,167.71	2,500,167.71	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	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	2,480,167.71	2,500,167.71	0.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,486,170.71		
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			2,486,170.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			2,486,170.71		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	0.0%
TOTAL, REVENUES			20,000.00	20,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			20,000.00	20,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			20,000.00	20,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,460,167.71	2,480,167.71	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,460,167.71	2,480,167.71	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,460,167.71	2,480,167.71	0.8%
2) Ending Balance, June 30 (E + F1e)			2,480,167.71	2,500,167.71	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	2,480,167.71	2,500,167.71	0.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,000.00	5,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,000.00	5,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	450,081.00	455,081.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			450,081.00	455,081.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			450,081.00	455,081.00	1.1%
2) Ending Balance, June 30 (E + F1e)			455,081.00	460,081.00	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	455,081.00	460,081.00	1.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	454,831.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			454,831.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			454,831.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			5,000.00	5,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,000.00	5,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	450,081.00	455,081.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			450,081.00	455,081.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			450,081.00	455,081.00	1.1%
2) Ending Balance, June 30 (E + F1e)			455,081.00	460,081.00	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	455,081.00	460,081.00	1.1%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	30,000.00	0.0%
5) TOTAL, REVENUES			30,000.00	30,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,002,392.10	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	284,106.91	0.00	-100.0%
6) Capital Outlay		6000-6999	35,205,466.94	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,491,965.95	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(38,461,965.95)	30,000.00	-100.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(38,461,965.95)	30,000.00	-100.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,461,965.95	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,461,965.95	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,461,965.95	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	30,000.00	New
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	30,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	15,107,173.34		
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	(54,940.98)		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	34,202.82		

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			15,086,435.18		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			15,086,435.18		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	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			30,000.00	30,000.00	0.0%
TOTAL, REVENUES			30,000.00	30,000.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,886,155.57	0.00	-100.0%
Noncapitalized Equipment		4400	1,116,236.53	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,002,392.10	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	284,106.91	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			284,106.91	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	746,807.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	34,404,711.57	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	53,948.37	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,205,466.94	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			38,491,965.95	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	30,000.00	0.0%
5) TOTAL, REVENUES			30,000.00	30,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		38,491,965.95	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			38,491,965.95	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(38,461,965.95)	30,000.00	-100.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(38,461,965.95)	30,000.00	-100.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,461,965.95	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,461,965.95	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,461,965.95	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	30,000.00	New
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	30,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	0.00	30,000.00
Total, Restricted Balance		0.00	30,000.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,015,000.00	6,015,000.00	0.0%
5) TOTAL, REVENUES			6,015,000.00	6,015,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	724,591.95	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	4,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	10,845,672.29	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,574,764.24	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,559,764.24)	6,015,000.00	-208.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,559,764.24)	6,015,000.00	-208.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,559,764.24	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,559,764.24	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,559,764.24	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	6,015,000.00	New
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	6,015,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,441,807.40		
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			11,441,807.40		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			11,441,807.40		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	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	6,000,000.00	6,000,000.00	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			6,015,000.00	6,015,000.00	0.0%
TOTAL, REVENUES			6,015,000.00	6,015,000.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	268,596.98	0.00	-100.0%
Noncapitalized Equipment		4400	455,994.97	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			724,591.95	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,500.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,812,895.45	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	32,776.84	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,845,672.29	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,574,764.24	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,015,000.00	6,015,000.00	0.0%
5) TOTAL, REVENUES			6,015,000.00	6,015,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,500.00	0.00	-100.0%
8) Plant Services	8000-8999		11,570,264.24	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,574,764.24	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(5,559,764.24)	6,015,000.00	-208.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(5,559,764.24)	6,015,000.00	-208.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,559,764.24	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,559,764.24	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,559,764.24	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	6,015,000.00	New
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	6,015,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	0.00	6,015,000.00
Total, Restricted Balance		0.00	6,015,000.00



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,673.10	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,314.02	0.00	-100.0%
6) Capital Outlay		6000-6999	3,266,502.62	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,272,489.74	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,252,489.74)	20,000.00	-100.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,252,489.74)	20,000.00	-100.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,252,489.74	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,252,489.74	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,252,489.74	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	20,000.00	New
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	20,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	199,882.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

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			199,882.28		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			199,882.28		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	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			20,000.00	20,000.00	0.0%
TOTAL, REVENUES			20,000.00	20,000.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	4,673.10	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,673.10	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,314.02	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,314.02	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	212,250.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,054,252.62	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,266,502.62	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,272,489.74	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,272,489.74	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,272,489.74	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(3,252,489.74)	20,000.00	-100.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(3,252,489.74)	20,000.00	-100.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,252,489.74	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,252,489.74	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,252,489.74	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	20,000.00	New
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	20,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
7710	State School Facilities Projects	0.00	20,000.00
Total, Restricted Balance		0.00	20,000.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	54,403,722.00	4.99%	57,117,140.00	5.76%	60,405,246.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,754,856.00	2.42%	1,797,383.00	1.43%	1,823,074.00
4. Other Local Revenues	8600-8799	615,980.00	-1.33%	607,801.00	0.38%	610,101.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(14,010,786.00)	0.94%	(14,142,705.00)	1.95%	(14,418,732.00)
6. Total (Sum lines A1 thru A5c)		42,763,772.00	6.12%	45,379,619.00	6.70%	48,419,689.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,460,516.00		20,848,591.00
b. Step & Column Adjustment				251,434.00		306,502.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,136,641.00		402,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,460,516.00	7.13%	20,848,591.00	3.40%	21,557,093.00
2. Classified Salaries						
a. Base Salaries				6,338,015.00		6,244,844.00
b. Step & Column Adjustment				81,025.00		43,126.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(174,196.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,338,015.00	-1.47%	6,244,844.00	0.69%	6,287,970.00
3. Employee Benefits	3000-3999	9,767,444.00	7.03%	10,454,030.00	-0.43%	10,408,755.00
4. Books and Supplies	4000-4999	1,976,730.00	2.77%	2,031,485.00	2.49%	2,082,069.00
5. Services and Other Operating Expenditures	5000-5999	4,241,375.00	2.79%	4,359,735.00	2.51%	4,469,078.00
6. Capital Outlay	6000-6999	241,531.00	0.00%	241,531.00	0.00%	241,531.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	950,000.00	0.00%	950,000.00	0.00%	950,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(756,618.00)	-25.92%	(560,499.00)	0.85%	(565,278.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		42,218,993.00	5.57%	44,569,717.00	1.93%	45,431,218.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		544,779.00		809,902.00		2,988,471.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,736,334.55		12,281,113.55		13,091,015.55
2. Ending Fund Balance (Sum lines C and D1)		12,281,113.55		13,091,015.55		16,079,486.55
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	58,715.33		58,715.00		58,715.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	7,737,271.00		7,737,271.00		7,737,271.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,780,223.00		1,797,451.00		1,736,271.00
2. Unassigned/Unappropriated	9790	2,704,904.22		3,497,578.55		6,547,229.55
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,281,113.55		13,091,015.55		16,079,486.55
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,780,223.00		1,797,451.00		1,736,271.00
c. Unassigned/Unappropriated	9790	2,704,904.22		3,497,578.55		6,547,229.55
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,500,167.71		2,520,167.71		2,540,197.71
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		6,985,294.93		7,815,197.26		10,823,698.26
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2024/25: B1d. (4) Independent Study Teachers and (2) Coordinators moved to Unrestricted funding from Restricted funding; (5) teachers added due to projected increased enrollment; (2) teachers added @ new elementary school, Rex Fortune. B2d. (3) Instructional Specialists, (2) Health Assistants, M&O Supervisor, and Student/Family Support Assistant positions eliminated due to one-time funding expired; Office Assistant and (2) Noon Duty Aide positions added @new elementary school, Rex Fortune. 2025/26: B1d. (6) teachers added due to projected increased enrollment.						



Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	4,485,218.00	-25.76%	3,329,825.00	0.48%	3,345,709.00
3. Other State Revenues	8300-8599	6,352,286.00	-2.01%	6,224,719.00	1.24%	6,301,808.00
4. Other Local Revenues	8600-8799	2,429,846.00	0.00%	2,429,816.00	0.00%	2,429,830.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	14,010,786.00	0.94%	14,142,705.00	1.95%	14,418,732.00
6. Total (Sum lines A1 thru A5c)		27,278,136.00	-4.22%	26,127,065.00	1.41%	26,496,079.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				7,707,345.00		7,042,359.00
b. Step & Column Adjustment				62,591.00		302,651.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(727,577.00)		(1,825,231.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,707,345.00	-8.63%	7,042,359.00	-21.62%	5,519,779.00
2. Classified Salaries						
a. Base Salaries				3,847,737.00		3,682,498.00
b. Step & Column Adjustment				21,312.00		22,860.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(186,551.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,847,737.00	-4.29%	3,682,498.00	0.62%	3,705,358.00
3. Employee Benefits	3000-3999	6,947,771.00	-8.67%	6,345,663.00	-4.15%	6,082,266.00
4. Books and Supplies	4000-4999	2,199,828.00	-7.56%	2,033,434.00	1.09%	2,055,621.00
5. Services and Other Operating Expenditures	5000-5999	7,524,730.00	0.86%	7,589,321.00	2.49%	7,778,131.00
6. Capital Outlay	6000-6999	271,000.00	0.00%	271,000.00	0.00%	271,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,500.00	0.00%	3,500.00	0.00%	3,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	618,938.00	-31.69%	422,819.00	1.13%	427,598.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		29,120,849.00	-5.94%	27,390,594.00	-5.65%	25,843,253.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(1,842,713.00)		(1,263,529.00)		652,826.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,664,431.86		11,821,718.86		10,558,189.86
2. Ending Fund Balance (Sum lines C and D1)		11,821,718.86		10,558,189.86		11,211,015.86
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	11,821,718.86		10,558,189.86		11,211,015.86
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,821,718.86		10,558,189.86		11,211,015.86
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2024/25: B1d. (4) Independent Study Teachers and (2) Coordinators moved to Unrestricted funding; Teacher on Special Assignment eliminated due to one-time funding expiring. B2d. (8) Intervention Instructional Specialist positions eliminated due to one-time funding expired. 2025/26: B1d. CHS Intervention Counselor, (4) elementary PE Teachers, (4) Elementary Electives/Music Teachers, (9) Intervention Teachers, and (4) Social Workers eliminated due to one-time funding expired.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	54,403,722.00	4.99%	57,117,140.00	5.76%	60,405,246.00
2. Federal Revenues	8100-8299	4,485,218.00	-25.76%	3,329,825.00	0.48%	3,345,709.00
3. Other State Revenues	8300-8599	8,107,142.00	-1.05%	8,022,102.00	1.28%	8,124,882.00
4. Other Local Revenues	8600-8799	3,045,826.00	-0.27%	3,037,617.00	0.08%	3,039,931.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		70,041,908.00	2.09%	71,506,684.00	4.77%	74,915,768.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				27,167,861.00		27,890,950.00
b. Step & Column Adjustment				314,025.00		609,153.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				409,064.00		(1,423,231.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	27,167,861.00	2.66%	27,890,950.00	-2.92%	27,076,872.00
2. Classified Salaries						
a. Base Salaries				10,185,752.00		9,927,342.00
b. Step & Column Adjustment				102,337.00		65,986.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(360,747.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,185,752.00	-2.54%	9,927,342.00	0.66%	9,993,328.00
3. Employee Benefits	3000-3999	16,715,215.00	0.51%	16,799,693.00	-1.84%	16,491,021.00
4. Books and Supplies	4000-4999	4,176,558.00	-2.67%	4,064,919.00	1.79%	4,137,690.00
5. Services and Other Operating Expenditures	5000-5999	11,766,105.00	1.55%	11,949,056.00	2.50%	12,247,209.00
6. Capital Outlay	6000-6999	512,531.00	0.00%	512,531.00	0.00%	512,531.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	953,500.00	0.00%	953,500.00	0.00%	953,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(137,680.00)	0.00%	(137,680.00)	0.00%	(137,680.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		71,339,842.00	0.87%	71,960,311.00	-0.95%	71,274,471.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(1,297,934.00)		(453,627.00)		3,641,297.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		25,400,766.41		24,102,832.41		23,649,205.41
2. Ending Fund Balance (Sum lines C and D1)		24,102,832.41		23,649,205.41		27,290,502.41
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	58,715.33		58,715.00		58,715.00
b. Restricted	9740	11,821,718.86		10,558,189.86		11,211,015.86
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	7,737,271.00		7,737,271.00		7,737,271.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,780,223.00		1,797,451.00		1,736,271.00
2. Unassigned/Unappropriated	9790	2,704,904.22		3,497,578.55		6,547,229.55
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,102,832.41		23,649,205.41		27,290,502.41
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,780,223.00		1,797,451.00		1,736,271.00
c. Unassigned/Unappropriated	9790	2,704,904.22		3,497,578.55		6,547,229.55
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,500,167.71		2,520,167.71		2,540,197.71
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		6,985,294.93		7,815,197.26		10,823,698.26
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.79%		10.86%		15.19%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		3,958.49		4,081.49		4,212.49
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		71,339,842.00		71,960,311.00		71,274,471.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		71,339,842.00		71,960,311.00		71,274,471.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,140,195.26		2,158,809.33		2,138,234.13
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,140,195.26		2,158,809.33		2,138,234.13
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,829.16	3,829.16	3,974.04	3,958.49	3,958.49	3,958.49
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	3,829.16	3,829.16	3,974.04	3,958.49	3,958.49	3,958.49
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	56.65	56.65	56.65	56.65	56.65	56.65
b. Special Education-Special Day Class	36.31	36.61	36.61	36.31	36.31	36.31
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	.53	.53	.53	.53	.53	.53
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	93.49	93.79	93.79	93.49	93.49	93.49
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	3,922.65	3,922.95	4,067.83	4,051.98	4,051.98	4,051.98
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00



Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			20,292,652.96	20,126,732.96	16,240,426.96	15,919,911.96	13,439,396.96	10,878,881.96	16,538,366.96	18,088,956.96
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		1,340,000.00	1,670,000.00	5,670,000.00	2,500,000.00	2,500,000.00	5,670,000.00	2,500,000.00	2,500,000.00
Property Taxes	8020- 8079		0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	8,000,000.00	200,000.00
Miscellaneous Funds	8080- 8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100- 8299		85,218.00	450,000.00	450,000.00	750,000.00	250,000.00	250,000.00	500,000.00	250,000.00
Other State Revenue	8300- 8599		0.00	0.00	250,000.00	200,000.00	750,000.00	1,750,000.00	250,000.00	200,000.00
Other Local Revenue	8600- 8799		75,000.00	40,000.00	40,000.00	100,000.00	200,000.00	800,000.00	125,000.00	40,000.00
Interfund Transfers In	8910- 8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930- 8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,500,218.00	2,360,000.00	6,410,000.00	3,750,000.00	3,700,000.00	8,670,000.00	11,375,000.00	3,190,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		700,000.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	300,000.00	4,900,000.00	2,500,000.00
Classified Salaries	2000- 2999		450,000.00	875,000.00	875,000.00	875,000.00	875,000.00	875,000.00	1,075,000.00	875,000.00
Employee Benefits	3000- 3999		200,000.00	1,600,000.00	1,600,000.00	1,600,000.00	1,600,000.00	550,000.00	2,050,000.00	1,600,000.00
Books and Supplies	4000- 4999		10,033.00	378,775.00	378,775.00	378,775.00	378,775.00	378,775.00	378,775.00	378,775.00
Services	5000- 5999		266,105.00	800,000.00	1,300,000.00	800,000.00	800,000.00	800,000.00	1,300,000.00	1,300,000.00
Capital Outlay	6000- 6599		40,000.00	92,531.00	20,000.00	20,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Other Outgo	7000- 7499		0.00	0.00	56,740.00	56,740.00	56,740.00	56,740.00	70,635.00	103,645.00
Interfund Transfers Out	7600- 7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,666,138.00	6,246,306.00	6,730,515.00	6,230,515.00	6,260,515.00	3,010,515.00	9,824,410.00	6,807,420.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	239,388.00								
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320	33,715.00								
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		273,103.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		273,103.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(165,920.00)	(3,886,306.00)	(320,515.00)	(2,480,515.00)	(2,560,515.00)	5,659,485.00	1,550,590.00	(3,617,420.00)
F. ENDING CASH (A + E)			20,126,732.96	16,240,426.96	15,919,911.96	13,439,396.96	10,878,881.96	16,538,366.96	18,088,956.96	14,471,536.96
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		14,471,536.96	13,584,116.96	14,937,038.96	13,619,618.96				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,170,000.00	2,500,000.00	2,500,000.00	5,371,976.00	0.00		39,891,976.00	39,891,976.00
Property Taxes	8020-8079	0.00	3,410,342.00	2,000,000.00	300,394.00			14,510,736.00	14,510,736.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	1,010.00			1,010.00	1,010.00
Federal Revenue	8100-8299	250,000.00	250,000.00	250,000.00	750,000.00			4,485,218.00	4,485,218.00
Other State Revenue	8300-8599	300,000.00	1,500,000.00	150,000.00	2,513,362.00	243,780.00		8,107,142.00	8,107,142.00
Other Local Revenue	8600-8799	200,000.00	500,000.00	60,000.00	865,826.00			3,045,826.00	3,045,826.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		5,920,000.00	8,160,342.00	4,960,000.00	9,802,568.00	243,780.00	0.00	70,041,908.00	70,041,908.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,500,000.00	2,500,000.00	2,000,000.00	1,767,861.00	0.00		27,167,861.00	27,167,861.00
Classified Salaries	2000-2999	875,000.00	875,000.00	875,000.00	785,752.00			10,185,752.00	10,185,752.00
Employee Benefits	3000-3999	1,600,000.00	1,600,000.00	1,600,000.00	1,115,215.00			16,715,215.00	16,715,215.00
Books and Supplies	4000-4999	378,775.00	378,775.00	378,775.00	378,775.00			4,176,558.00	4,176,558.00
Services	5000-5999	1,300,000.00	1,300,000.00	1,300,000.00	500,000.00			11,766,105.00	11,766,105.00
Capital Outlay	6000-6599	50,000.00	50,000.00	20,000.00	20,000.00			512,531.00	512,531.00
Other Outgo	7000-7499	103,645.00	103,645.00	103,645.00	103,645.00			815,820.00	815,820.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		6,807,420.00	6,807,420.00	6,277,420.00	4,671,248.00	0.00	0.00	71,339,842.00	71,339,842.00
D. BALANCE SHEET ITEMS									0.00
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(887,420.00)	1,352,922.00	(1,317,420.00)	5,131,320.00	243,780.00	0.00	(1,297,934.00)	(1,297,934.00)
F. ENDING CASH (A + E)		13,584,116.96	14,937,038.96	13,619,618.96	18,750,938.96				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								18,994,718.96	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			18,750,938.96	18,750,938.96	18,750,938.96	18,750,938.96	18,750,938.96	18,750,938.96	18,750,938.96	18,750,938.96
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019									
Property Taxes	8020- 8079									
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299									
Other State Revenue	8300- 8599									
Other Local Revenue	8600- 8799									
Interfund Transfers In	8910- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999									
Classified Salaries	2000- 2999									
Employee Benefits	3000- 3999									
Books and Supplies	4000- 4999									
Services	5000- 5999									
Capital Outlay	6000- 6599									
Other Outgo	7000- 7499									
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			18,750,938.96	18,750,938.96	18,750,938.96	18,750,938.96	18,750,938.96	18,750,938.96	18,750,938.96	18,750,938.96
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		18,750,938.96	18,750,938.96	18,750,938.96	18,750,938.96				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		18,750,938.96	18,750,938.96	18,750,938.96	18,750,938.96				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								18,750,938.96	



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:

Schools Insurance Authority

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

Signed

Date of Meeting: 6/14/2023

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Lisa Coronado
Title:	Director of Fiscal Services
Telephone:	(916) 338-6400
E-mail:	coronado@centerusd.org

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

**34 73973 0000000**  
**Form CEA**  
**E8BYX135KF(2023-24)**

<b>PART I - CURRENT EXPENSE FORMULA</b>	<b>Total Expense for Year (1)</b>	<b>EDP No.</b>	<b>Reductions (See Note 1) (2)</b>	<b>EDP No.</b>	<b>Current Expense of Education (Col 1 - Col 2) (3)</b>	<b>EDP No.</b>	<b>Reductions (Extracted) (See Note 2) (4a)</b>	<b>Reductions (Overrides)* (See Note 2) (4b)</b>	<b>EDP No.</b>	<b>Current Expense- Part II (Col 3 - Col 4) (5)</b>	<b>EDP No.</b>
1000 - Certificated Salaries	26,852,356.22	301	0.00	303	26,852,356.22	305	10,508.00		307	26,841,848.22	309
2000 - Classified Salaries	9,917,029.34	311	19,719.00	313	9,897,310.34	315	989,914.38		317	8,907,395.96	319
3000 - Employee Benefits	16,361,880.53	321	332,999.67	323	16,028,880.86	325	522,034.86		327	15,506,846.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,248,135.30	331	196,287.88	333	4,051,847.42	335	734,914.00		337	3,316,933.42	339
5000 - Services. . & 7300 - Indirect Costs	12,167,483.60	341	31,734.59	343	12,135,749.01	345	3,183,667.14		347	8,952,081.87	349
<b>TOTAL</b>					68,966,143.85	365	<b>TOTAL</b>			63,525,105.47	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .	34,489,978.50	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	4,517.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	34,485,461.50	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	54.29%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	54.29%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	.71%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	63,525,105.47	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	451,028.25	

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


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

34 73973 0000000  
Form CEB  
E8BYX135KF(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	27,167,861.00	301	0.00	303	27,167,861.00	305	13,000.00		307	27,154,861.00	309
2000 - Classified Salaries	10,185,752.00	311	29,344.00	313	10,156,408.00	315	1,015,776.00		317	9,140,632.00	319
3000 - Employee Benefits	16,715,215.00	321	76,637.00	323	16,638,578.00	325	507,952.00		327	16,130,626.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,248,592.00	331	100,000.00	333	4,148,592.00	335	580,391.00		337	3,568,201.00	339
5000 - Services. . & 7300 - Indirect Costs	11,628,425.00	341	150,055.00	343	11,478,370.00	345	3,113,607.00		347	8,364,763.00	349
TOTAL					69,589,809.00	365	TOTAL			64,359,083.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	50,572.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .	36,349,183.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	12,246.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	36,336,937.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	56.46%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

<b>PART III: DEFICIENCY AMOUNT</b>		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	56.46%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	64,359,083.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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

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):	3,958.49	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

## 1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	4,056	4,024		
Charter School	0			
<b>Total ADA</b>	<b>4,056</b>	<b>4,024</b>	<b>0.8%</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	4,024	4,018		
Charter School	0			
<b>Total ADA</b>	<b>4,024</b>	<b>4,018</b>	<b>0.2%</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	3,654	3,974		
Charter School	0	0		
<b>Total ADA</b>	<b>3,654</b>	<b>3,974</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	3,958			
Charter School	0			
<b>Total ADA</b>	<b>3,958</b>			

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

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

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

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

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

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

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Enrollment

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	4,289	4,162		
Charter School	0	0		
<b>Total Enrollment</b>	<b>4,289</b>	<b>4,162</b>	<b>3.0%</b>	<b>Not Met</b>
Second Prior Year (2021-22)				
District Regular	4,080	4,102		
Charter School	0	0		
<b>Total Enrollment</b>	<b>4,080</b>	<b>4,102</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	4,139	4,196		
Charter School	0	0		
<b>Total Enrollment</b>	<b>4,139</b>	<b>4,196</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	4,350			
Charter School	0			
<b>Total Enrollment</b>	<b>4,350</b>			

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

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

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

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

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

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



3. **CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

**3A. Calculating the District's ADA to Enrollment Standard**

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	4,024	4,162	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>4,024</b>	<b>4,162</b>	<b>96.7%</b>
Second Prior Year (2021-22)			
District Regular	3,606	4,102	
Charter School	0	0	
<b>Total ADA/Enrollment</b>	<b>3,606</b>	<b>4,102</b>	<b>87.9%</b>
First Prior Year (2022-23)			
District Regular	3,829	4,196	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>3,829</b>	<b>4,196</b>	<b>91.3%</b>
Historical Average Ratio:			92.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.5%

**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	3,958	4,350		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>3,958</b>	<b>4,350</b>	<b>91.0%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	4,081	4,486		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>4,081</b>	<b>4,486</b>	<b>91.0%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	4,212	4,630		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>4,212</b>	<b>4,630</b>	<b>91.0%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

4. **CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

**Projected LCFF Revenue**

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	4,067.83	4,051.98	4,174.98	4,305.98
b. Prior Year ADA (Funded)		4,067.83	4,051.98	4,174.98
c. Difference (Step 1a minus Step 1b)		(15.85)	123.00	131.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(.39%)	3.04%	3.14%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		51,355,519.00	54,209,678.00	56,695,582.00
b1. COLA percentage		8.22%	3.54%	3.31%
b2. COLA amount (proxy for purposes of this criterion)		4,221,423.66	1,919,022.60	1,876,623.76
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.54%	3.31%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		7.83%	6.58%	6.45%
LCFF Revenue Standard (Step 3, plus/minus 1%):		6.83% to 8.83%	5.58% to 7.58%	5.45% to 7.45%

**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)	14,511,746.00	14,511,746.00	14,511,352.00	14,511,352.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	51,456,032.00	54,403,722.00	57,117,140.00	60,405,246.00
District's Projected Change in LCFF Revenue:		5.73%	4.99%	5.76%
LCFF Revenue Standard		6.83% to 8.83%	5.58% to 7.58%	5.45% to 7.45%
Status:		Not Met	Not Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

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

LCFF revenue is increasing at a slower rate than expected because the district has been in declining enrollment. Funding has been based on the 3-year rolling average ADA relief plan. Developments in the area are bringing enrollment back up so 2025-26 is projected to be within the standard projected change.

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	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2020-21)	26,682,438.20	30,482,324.73	87.5%
Second Prior Year (2021-22)	30,955,704.19	37,371,066.24	82.8%
First Prior Year (2022-23)	32,603,505.77	42,637,382.66	76.5%
Historical Average Ratio:			82.3%
	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.3% to 85.3%	79.3% to 85.3%	79.3% to 85.3%

**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 (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2023-24)	35,565,975.00	42,218,993.00	84.2%	Met
1st Subsequent Year (2024-25)	37,547,465.00	44,569,717.00	84.2%	Met
2nd Subsequent Year (2025-26)	38,253,818.00	45,431,218.00	84.2%	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)

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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):	7.83%	6.58%	6.45%
<b>2. District's Other Revenues and Expenditures</b> <b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-2.17% to 17.83%</b>	<b>-3.42% to 16.58%</b>	<b>-3.55% to 16.45%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	2.83% to 12.83%	1.58% to 11.58%	1.45% to 11.45%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2022-23)	11,568,885.88		
Budget Year (2023-24)	4,485,218.00	(61.23%)	Yes
1st Subsequent Year (2024-25)	3,329,825.00	(25.76%)	Yes
2nd Subsequent Year (2025-26)	3,345,709.00	.48%	Yes

**Explanation:**  
(required if Yes)

Pandemic relief funds are accounted for as revenue when expended. These funds will be depleted over the next year. Therefore, revenue will show a reduction.

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

First Prior Year (2022-23)	15,051,648.67		
Budget Year (2023-24)	8,107,142.00	(46.14%)	Yes
1st Subsequent Year (2024-25)	8,022,102.00	(1.05%)	Yes
2nd Subsequent Year (2025-26)	8,124,882.00	1.28%	Yes

**Explanation:**  
(required if Yes)

Pandemic relief funds are accounted for as revenue when expended. These funds will be depleted over the next year. Therefore, revenue will show a reduction.

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

First Prior Year (2022-23)	3,120,946.00		
Budget Year (2023-24)	3,045,826.00	(2.41%)	Yes
1st Subsequent Year (2024-25)	3,037,617.00	(.27%)	Yes
2nd Subsequent Year (2025-26)	3,039,931.00	.08%	Yes

**Explanation:**  
(required if Yes)

A SMUD rebate for automatic thermostats was removed in the budget year. Estimated interest varies between years.

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

First Prior Year (2022-23)	4,191,853.23		
Budget Year (2023-24)	4,176,558.00	(.36%)	Yes
1st Subsequent Year (2024-25)	4,064,919.00	(2.67%)	Yes
2nd Subsequent Year (2025-26)	4,137,690.00	1.79%	No

**Explanation:**

(required if Yes)

Books and supplies have increased due to opening the new elementary school, Rex Fortune.

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

First Prior Year (2022-23)	12,209,849.60		
Budget Year (2023-24)	11,766,105.00	(3.63%)	Yes
1st Subsequent Year (2024-25)	11,949,056.00	1.55%	Yes
2nd Subsequent Year (2025-26)	12,247,209.00	2.50%	No

**Explanation:**

(required if Yes)

Services and other operating expenditures have increased due to opening the new elementary school, Rex Fortune.

**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)	29,741,480.55		
Budget Year (2023-24)	15,638,186.00	(47.42%)	Not Met
1st Subsequent Year (2024-25)	14,389,544.00	(7.98%)	Not Met
2nd Subsequent Year (2025-26)	14,510,522.00	.84%	Met

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

First Prior Year (2022-23)	16,401,702.83		
Budget Year (2023-24)	15,942,663.00	(2.80%)	Not Met
1st Subsequent Year (2024-25)	16,013,975.00	.45%	Met
2nd Subsequent Year (2025-26)	16,384,899.00	2.32%	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)

Pandemic relief funds are accounted for as revenue when expended. These funds will be depleted over the next year. Therefore, revenue will show a reduction.

**Explanation:**

Other State Revenue

(linked from 6B

if NOT met)

Pandemic relief funds are accounted for as revenue when expended. These funds will be depleted over the next year. Therefore, revenue will show a reduction.

**Explanation:**

Other Local Revenue

(linked from 6B

if NOT met)

A SMUD rebate for automatic thermostats was removed in the budget year. Estimated interest varies between years.

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

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

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

Books and supplies have increased due to opening the new elementary school, Rex Fortune.

Services and other operating expenditures have increased due to opening the new elementary school, Rex Fortune.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

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

 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

 67,749,506.00

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

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

Budgeted Contribution<sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

 67,749,506.00

 2,032,485.18

 2,330,000.00

 Met

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

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

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

**Explanation:**

(required if NOT met  
and Other is marked)



8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,591,916.00	1,914,628.00	4,499,426.71
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	10,248,256.75	5,434,249.58	1,921,089.22
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	11,840,172.75	7,348,877.58	6,420,515.93
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	54,088,240.03	63,820,920.73	74,990,424.75
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)	54,088,240.03	63,820,920.73	74,990,424.75
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	21.9%	11.5%	8.6%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>7.3%</b>	<b>3.8%</b>	<b>2.9%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	4,964,516.90	31,506,713.22	N/A	Met
Second Prior Year (2021-22)	2,757,233.63	37,371,066.24	N/A	Met
First Prior Year (2022-23)	(2,898,428.93)	42,637,382.66	6.8%	Not Met
Budget Year (2023-24) (Information only)	544,779.00	42,218,993.00		

**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)

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9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	5,251,812.52	6,913,012.95	N/A		Met
Second Prior Year (2021-22)	5,713,388.41	11,877,529.85	N/A		Met
First Prior Year (2022-23)	11,712,828.20	14,634,763.48	N/A		Met
Budget Year (2023-24) (Information only)	11,736,334.55				

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

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	3,958	4,081	4,212
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

No

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

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

b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499, 6500-6540 and 6546,  
objects 7211-7213 and 7221-7223)

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

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

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	71,339,842.00	71,960,311.00	71,274,471.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	71,339,842.00	71,960,311.00	71,274,471.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,140,195.26	2,158,809.33	2,138,234.13
6. Reserve Standard - by Amount			

(\$80,000 for districts with 0 to 1,000 ADA, else 0)		0.00	0.00	0.00
7.	District's Reserve Standard			
(Greater of Line B5 or Line B6)		2,140,195.26	2,158,809.33	2,138,234.13

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,780,223.00	1,797,451.00	1,736,271.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,704,904.22	3,497,578.55	6,547,229.55
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	2,500,167.71	2,520,167.71	2,540,197.71
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	6,985,294.93	7,815,197.26	10,823,698.26
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.79%	10.86%	15.19%
District's Reserve Standard (Section 10B, Line 7):		2,140,195.26	2,158,809.33	2,138,234.13
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)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2022-23)	(14,117,249.27)			
Budget Year (2023-24)	(14,010,786.00)	(106,463.27)	(.8%)	Met
1st Subsequent Year (2024-25)	(14,142,704.94)	131,918.94	.9%	Met
2nd Subsequent Year (2025-26)	(14,418,731.71)	276,026.77	2.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2022-23)	125,244.00			
Budget Year (2023-24)	0.00	(125,244.00)	(100.0%)	Not Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

1a. 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. NOT MET - The projected transfers in to 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 timelines, for reducing or eliminating the transfers.

**Explanation:**

(required if NOT met)

Kitchen infrastructure and training funds totaling \$125,244 were deposited into Fund 13 in error. This one-time transfer correctly deposited to Fund 01.

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

**Explanation:**

(required if NOT met)

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

**Project Information:**

(required if YES)



**S6. Long-term Commitments**

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years		SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)		
Leases					
Certificates of Participation					
General Obligation Bonds	28	21-8951	51		101,667,621
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					

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

TOTAL:				101,667,621

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	7,438,055	7,058,842	8,317,283	8,234,455
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	205,108	205,108	205,108	205,108
Other Long-term Commitments (continued):				
Total Annual Payments:	7,643,163	7,263,950	8,522,391	8,439,563
Has total annual payment increased over prior year (2022-23)?	No	Yes	Yes	Yes

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

New general obligation bonds were sold in 2023-24. Interest-only payments are to be paid through 2025. In 2026, principal payments will be added.

---

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

---

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

Eligibility: 20 years of district service, at least age 55. Effective for a maximum of 5 years for employees hired before 7.1.17. Effective for a maximum of 3 years for employees hired on or after 7.1.17.

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
0	455,081

- 4 OPEB Liabilities

a. Total OPEB liability

5,752,962.00

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

552,458.00

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

5,200,504.00

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

Actuarial

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

6/30/2022

- 5 OPEB Contributions

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

498,170.00

498,170.00

498,170.00

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

70,066.00

235,495.00

235,495.00

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

295,165.00

295,165.00

295,165.00

d. Number of retirees receiving OPEB benefits

35.00

35.00

35.00

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

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

1

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

No

2

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

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

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	253.3	264	267	250

**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.

Employee compensation negotiations have not yet begun for 2023-2024.

**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

296,826
---------

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

7. Amount included for any tentative salary schedule increases

1,855,163	1,855,163	1,855,163
-----------	-----------	-----------

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

No	No	No
3,446,463	3,446,463	3,446,463
71.9%	71.9%	71.9%
0.0%	0.0%	0.0%

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

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

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

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

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

Yes	Yes	Yes
395,792	289,786	488,381
1.9%	1.4%	2.3%

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	211.6	232.0069	217.0381	217.0381

**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.

Employee compensation negotiations have not yet begun for 2023-2024.

**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

76,838
--------

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

7. Amount included for any tentative salary schedule increases

480,238	480,238	480,238
---------	---------	---------

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

No	No	No
1,849,732	1,849,732	1,849,732
78.7%	78.7%	78.7%
0.0%	0.0%	0.0%

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

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

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

If Yes, explain the nature of the new costs:

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
92,773	90,792	65,986
1.2%	1.2%	.9%

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	29	34	33	33

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

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

Employee compensation negotiations have not yet begun for 2023-2024.

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

Negotiations Settled

2. 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)?

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

51,479

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

321,744

321,744

321,744

**Management/Supervisor/Confidential**

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

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
494,548	494,548	494,548
70.0%	70.0%	70.0%
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
124,621	35,784	120,772
3.9%	1.0%	3.3%

**Management/Supervisor/Confidential**

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

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

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

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

Yes

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

Jun 14, 2023

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

--

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

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	74,990,424.75
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,972,698.03
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,572,715.25
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,572,715.25
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	446,235.70
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				60,891,247.17
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				3,922.95
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,521.80

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	50,812,825.32	13,695.26
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	50,812,825.32	13,695.26
B. Required effort (Line A.2 times 90%)	45,731,542.79	12,325.73
C. Current year expenditures (Line I.E and Line II.B)	60,891,247.17	15,521.80
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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



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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 1,982,089.99
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 50,816,467.43

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.90%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 2,996,621.63
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 628,781.67

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	58,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	236,931.08
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,920,334.38
9. Carry-Forward Adjustment (Part IV, Line F)	(197,780.26)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,722,554.12

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	44,548,728.84
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,806,348.50
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,380,414.47
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	934,101.23
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	744,640.99
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	257,397.26
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	5,838,224.78
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	843,378.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,397,731.62
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	67,750,965.69

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

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

(Line A8 divided by Line B19)	5.79%
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**D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2024-25 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B19)	5.49%
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**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	3,920,334.38
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(73,381.99)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.97%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.97%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.27%) times Part III, Line B19); zero if positive	(197,780.26)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(197,780.26)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.49%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-98890.13) is applied to the current year calculation and the remainder (\$-98890.13) is deferred to one or more future years:	5.64%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-65926.75) is applied to the current year calculation and the remainder (\$-131853.51) is deferred to one or more future years:	5.69%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(197,780.26)

Approved  
indirect  
cost rate: 5.97%

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Highest  
rate used  
in any  
program: 6.27%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,643,849.80	82,685.00	5.03%
01	3213	3,308,257.95	124,403.00	3.76%
01	3410	128,445.00	5,630.00	4.38%
01	4035	206,214.12	12,167.00	5.90%
01	4203	146,648.95	9,192.00	6.27%
01	5630	47,432.29	2,750.00	5.80%
01	6385	18,964.00	1,036.00	5.46%
01	6520	102,179.00	5,706.00	5.58%
01	7220	73,924.00	3,955.00	5.35%
01	9010	267,781.11	581.00	0.22%
12	5025	265,163.00	15,036.00	5.67%
12	6105	506,329.00	27,330.00	5.40%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		514,391.28	514,391.28
2. State Lottery Revenue	8560	650,957.00		256,554.00	907,511.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(650,957.00)	650,957.00		0.00
6. Total Available (Sum Lines A1 through A5)		0.00	650,957.00	770,945.28	1,421,902.28
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		366,280.00	366,280.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			63,681.00	63,681.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		0.00	0.00	429,961.00	429,961.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	650,957.00	340,984.28	991,941.28
<b>D. COMMENTS:</b>					
Duplicating costs are associated with materials for instructional purposes.					
Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.					
*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.					

Description	2022-23 Actual	2023-24 Budget	% Diff.
SELPA Name: Sacramento County (BJ)			
Date allocation plan approved by SELPA governance:			
<b>I. TOTAL SELPA REVENUES</b>			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Mental Health Apportionment			0.00%
J. Federal IDEA Local Assistance Grants - Preschool			0.00%
K. Federal IDEA - Section 619 Preschool			0.00%
L. Other Federal Discretionary Grants			0.00%
M. Other Adjustments			0.00%
N. Total SELPA Revenues (Sum lines H through M)	0.00	0.00	0.00%
<b>II. ALLOCATION TO SELPA MEMBERS</b>			
Sacramento County Office of Education (BJ00)			0.0%
Galt Joint Union High (BJ05)			0.0%
River Delta Joint Unified (BJ09)			0.0%
Center Joint Unified (BJ10)			0.0%
Robla Elementary (BJ11)			0.0%
Galt Joint Union Elementary (BJ12)			0.0%
Arcohe Union Elementary (BJ14)			0.0%
Elverta Joint Elementary (BJ15)			0.0%
Natomas Charter (BJA01)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N )	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

Center Joint Unified  
Sacramento County

**Budget, July 1**  
**2023-24**  
**General Fund**  
**Special Education Revenue**  
**Allocations**  
**Setup**

**34 73973 0000000**  
**Form SEAS**  
**E8BYX135KF(2023-24)**

Current LEA:	34-73973-0000000 Center Joint Unified	
Selected SELPA:	BJ	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
BJ	Sacramento County	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,000.00)	0.00	(42,366.00)				
Other Sources/Uses Detail					125,244.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	42,366.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,000.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	125,244.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		



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

34 73973 0000000  
Form SIAA  
E8BYX135KF(2023-24)

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

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

34 73973 0000000  
Form SIAA  
E8BYX135KF(2023-24)

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

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

34 73973 0000000  
Form SIAA  
E8BYX135KF(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,000.00	(1,000.00)	42,366.00	(42,366.00)	125,244.00	125,244.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(1,000.00)	0.00	(137,680.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	47,566.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,000.00	0.00	90,114.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

34 73973 0000000  
Form SIAB  
E8BYX135KF(2023-24)

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,000.00	(1,000.00)	137,680.00	(137,680.00)	0.00	0.00		



Budget, July 1  
Estimated Actuals 2022-23  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

Center Joint Unified

Sacramento County

Following is a chart of the various types of technical review checks and related requirements:

**F** - Fatal (Data must be corrected; an explanation is not allowed)

**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**GENERAL LEDGER CHECKS**

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund:

**Exception**

FUND	RESOURCE	OBJECT	VALUE
21	9010	9135	(\$54,940.98)

Explanation: Bonds were sold in December 2022. These funds were are not included in the beginning balance totals.

**SUPPLEMENTAL CHECKS**

**DEBT-ACTIVITY - (Informational)** - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types:

**Exception**

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661	\$110,434,013.00	\$110,434,013.00
DEBT.GOV.OPEB.9664	\$9,345,816.00	\$9,345,816.00
DEBT.GOV.COMP.ABS.9665	\$134,933.59	\$134,933.59

**EXPORT VALIDATION CHECKS**

**VERSION-CHECK - (Warning)** - A new version of the following item(s) has been released. Please review and save again, then clear any resulting dependency checks. Otherwise please provide a reason for not using the new version.

**Exception**

COMPONENT VERSION	SYSTEM VERSION	SYSTEM UPDATED ON
IFC.CS011 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: I messaged the Help desk who said to save all forms and rerun the data sets. I thought I did that but the errors remain.		
IFC.CS012 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: I messaged the Help desk who said to save all forms and rerun the data sets. I thought I did that but the errors remain.		
IFC.CS013 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: I messaged the Help desk who said to save all forms and rerun the data sets. I thought I did that but the errors remain.		
IFC.CS014 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: I messaged the Help desk who said to save all forms and rerun the data sets. I thought I did that but the errors remain.		
IFC.CS015 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00



**VERSION-CHECK - (Warning)** - A new version of the following item(s) has been released. Please review and save again, then clear any resulting dependency checks. Otherwise please provide a reason for not using the new version.

**Exception**

<b>COMPONENT VERSION</b>	<b>SYSTEM VERSION</b>	<b>SYSTEM UPDATED ON</b>
--------------------------	-----------------------	--------------------------

Explanation: I messaged the Help desk who said to save all forms and rerun the data sets. I thought I did that but the errors remain.

Budget, July 1

Budget 2023-24

**Technical Review Checks**

Phase - All

Display - Exceptions Only

**Center Joint Unified**

**Sacramento County**

Following is a chart of the various types of technical review checks and related requirements:

**F** - Fatal (Data must be corrected; an explanation is not allowed)

**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

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: 8408 Watt Avenue, Antelope, CA 95843

Date: 5/23/2023 - 6/6/2023 Business Days

Adoption Date: 6/14/2023

Signed: \_\_\_\_\_

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

Public Hearing:

Place: 3243 Center Court Lane,  
Antelope, CA 95843

Date: 6/7/2023

Time: 6:00 p.m.

Contact person for additional information on the budget reports:

Name: Lisa Coronado

Title: Director of Fiscal Services

Telephone: (916) 338-6400

E-mail: coronado@centerusd.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
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/14/2023	
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	

Center Joint Unified (73973) - 2023-24 Budget		5.25.23						
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$34,162,299	\$35,930,259	\$40,204,453	\$43,446,836	\$46,531,555	\$49,575,150	\$52,812,494	\$56,092,231
Grade Span Adjustment	1,312,999	1,375,286	1,531,389	1,603,861	1,705,657	1,801,132	1,907,986	2,011,521
Supplemental Grant	4,838,120	5,151,896	5,644,355	5,820,550	5,972,732	6,267,907	6,583,969	6,907,374
Concentration Grant	2,339,596	3,406,929	3,423,592	2,811,163	2,166,574	2,003,675	1,835,325	1,676,874
Add-ons: Targeted Instructional Improvement Block Grant	231,213	231,213	231,213	231,213	231,213	231,213	231,213	231,213
Add-ons: Home-to-School Transportation	270,028	270,028	270,028	292,224	303,738	313,731	323,739	333,969
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	151,002	197,875	205,671	212,438	219,214	226,142
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$43,154,255	\$46,365,611	\$51,456,032	\$54,403,722	\$57,117,140	\$60,405,246	\$63,913,940	\$67,479,324
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	\$43,154,255	\$46,365,611	\$51,456,032	\$54,403,722	\$57,117,140	\$60,405,246	\$63,913,940	\$67,479,324
LCFF Entitlement Per ADA	\$ 10,486	\$ 11,254	\$ 12,661	\$ 13,426	\$ 13,681	\$ 14,028	\$ 14,376	\$ 14,743
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 21,464,775	\$ 21,185,329	\$ 24,986,573	\$ 39,891,976	\$ 42,605,394	\$ 45,893,500	\$ 49,402,194	\$ 52,967,578
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 11,722,551	\$ 13,624,565	\$ 11,957,713	\$ -	\$ -	\$ -	\$ -	\$ -
Local Revenue Sources:								
Property Taxes (Object 8021 to 8089)	\$ 9,966,929	\$ 11,555,717	\$ 14,511,746	\$ 14,511,746	\$ 14,511,746	\$ 14,511,746	\$ 14,511,746	\$ 14,511,746
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-	-	-	-
Property Taxes net of In-Lieu	\$ 9,966,929	\$ 11,555,717	\$ 14,511,746	\$ 14,511,746	\$ 14,511,746	\$ 14,511,746	\$ 14,511,746	\$ 14,511,746
TOTAL FUNDING	\$43,154,255	\$46,365,611	\$51,456,032	\$54,403,722	\$57,117,140	\$60,405,246	\$63,913,940	\$67,479,324
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Excess Taxes	\$ (11,722,551)	\$ (13,624,565)	\$ (11,957,713)	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ 11,722,551	\$ 13,624,565	\$ 11,957,713	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	\$43,154,255	\$46,365,611	\$51,456,032	\$54,403,722	\$57,117,140	\$60,405,246	\$63,913,940	\$67,479,324
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	45.21920787%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	45.21920787%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
EPA (for LCFF Calculation purposes)	\$ 11,722,551	\$ 13,624,565	\$ 11,957,713	\$ -	\$ -	\$ -	\$ -	\$ -
EPA, Current Year (Object Code 8012)	\$ 11,722,551	\$ 13,624,565	\$ 11,957,713	\$ -	\$ -	\$ -	\$ -	\$ -
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ 11,118.00	\$ 46,127.00	\$ 61,133.00	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

Center Joint Unified (73973) - 2023-24 Budget		5.25.23							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>									
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 35,475,298	\$ 37,305,545	\$ 41,735,842	\$ 45,050,697	\$ 48,237,212	\$ 51,376,282	\$ 54,720,480	\$ 58,103,752	
Supplemental and Concentration Grant funding in the LCAP year	\$ 7,177,716	\$ 8,558,825	\$ 9,067,947	\$ 8,631,713	\$ 8,139,306	\$ 8,271,582	\$ 8,419,294	\$ 8,584,248	
Percentage to Increase or Improve Services	20.23%	22.94%	21.73%	19.16%	16.87%	16.10%	15.39%	14.77%	
<b>SUMMARY OF STUDENT POPULATION</b>									
<b>Unduplicated Pupil Population</b>									
Enrollment	4,154	4,085	4,197	4,351	4,487	4,631	4,785	4,910	
COE Enrollment	97	109	110	110	110	110	110	110	
<b>Total Enrollment</b>	<b>4,251</b>	<b>4,194</b>	<b>4,307</b>	<b>4,461</b>	<b>4,597</b>	<b>4,741</b>	<b>4,895</b>	<b>5,020</b>	
Unduplicated Pupil Count	2,959	2,854	2,652	2,703	2,748	2,796	2,847	2,898	
COE Unduplicated Pupil Count	50	51	57	57	57	57	57	57	
<b>Total Unduplicated Pupil Count</b>	<b>3,009</b>	<b>2,905</b>	<b>2,709</b>	<b>2,760</b>	<b>2,805</b>	<b>2,853</b>	<b>2,904</b>	<b>2,955</b>	
Rolling %, Supplemental Grant	68.1900%	69.0500%	67.6200%	64.6000%	61.9100%	61.0000%	60.1600%	59.4400%	
Rolling %, Concentration Grant	68.1900%	69.0500%	67.6200%	64.6000%	61.9100%	61.0000%	60.1600%	59.4400%	

## Center Joint Unified (73973) - 2023-24 Budget

5.25.23

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>SUMMARY OF LCFF ADA</b>								
<b>Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>								
Grades TK-3			1,234.20	1,234.20	1,135.15	1,115.89	1,141.00	1,165.00
Grades 4-6			899.57	899.57	843.74	892.40	917.00	942.00
Grades 7-8		Non Applicable Until 2022-23		613.78	534.91	533.70	571.00	606.00
Grades 9-12			1,269.98	1,269.98	1,337.47	1,278.68	1,321.00	1,360.00
LCFF Subtotal			4,017.53	4,017.53	3,851.27	3,820.67	3,950.00	4,073.00
NSS			-	-	-	-	-	-
Combined Subtotal			4,017.53	4,017.53	3,851.27	3,820.67	3,950.00	4,073.00
<b>Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>								
Grades TK-3		1,234.20	1,234.20	1,135.15	1,115.89	1,141.00	1,165.00	1,189.00
Grades 4-6		899.57	899.57	843.74	892.40	917.00	942.00	965.00
Grades 7-8	Non Applicable	613.78	613.78	534.91	533.70	571.00	606.00	648.00
Grades 9-12	Until 2022-23	1,269.98	1,269.98	1,337.47	1,278.68	1,321.00	1,360.00	1,402.00
LCFF Subtotal		4,017.53	4,017.53	3,851.27	3,820.67	3,950.00	4,073.00	4,204.00
NSS		-	-	-	-	-	-	-
Combined Subtotal		4,017.53	4,017.53	3,851.27	3,820.67	3,950.00	4,073.00	4,204.00
<b>Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>								
Grades TK-3	1,234.20	1,234.20	1,135.15	1,115.89	1,141.00	1,165.00	1,189.00	1,219.00
Grades 4-6	899.57	899.57	843.74	892.40	917.00	942.00	965.00	995.00
Grades 7-8	613.78	613.78	534.91	533.70	571.00	606.00	648.00	688.00
Grades 9-12	1,269.98	1,269.98	1,337.47	1,278.68	1,321.00	1,360.00	1,402.00	1,442.00
LCFF Subtotal	4,017.53	4,017.53	3,851.27	3,820.67	3,950.00	4,073.00	4,204.00	4,344.00
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	4,017.53	4,017.53	3,851.27	3,820.67	3,950.00	4,073.00	4,204.00	4,344.00
<b>Prior 3-Year Average ADA (adjusted for +/- current year charter shift) - Effective beginning in 2022-23</b>								
Grades TK-3			1,201.18	1,161.75	1,130.68	1,140.63	1,165.00	1,191.00
Grades 4-6			880.96	878.57	884.38	917.13	941.33	967.33
Grades 7-8		Non Applicable Until 2022-23		587.49	560.80	546.54	570.23	608.33
Grades 9-12			1,292.48	1,295.38	1,312.38	1,319.89	1,361.00	1,401.33
LCFF Subtotal			3,962.11	3,896.50	3,873.98	3,947.88	4,075.66	4,206.99
NSS			-	-	-	-	-	-
Combined Subtotal			3,962.11	3,896.50	3,873.98	3,947.88	4,075.66	4,206.99
<b>Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average</b>								
<b>Current Year ADA</b>								
Grades TK-3	1,234.20	1,135.15	1,115.89	1,141.00	1,165.00	1,189.00	1,219.00	1,243.00
Grades 4-6	899.57	843.74	892.40	917.00	942.00	965.00	995.00	1,018.00
Grades 7-8	613.78	534.91	533.70	571.00	606.00	648.00	688.00	730.00
Grades 9-12	1,269.98	1,337.47	1,278.68	1,321.00	1,360.00	1,402.00	1,442.00	1,484.00
LCFF Subtotal	4,017.53	3,851.27	3,820.67	3,950.00	4,073.00	4,204.00	4,344.00	4,475.00
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	4,017.53	3,851.27	3,820.67	3,950.00	4,073.00	4,204.00	4,344.00	4,475.00
<b>Change in LCFF ADA (excludes NSS ADA)</b>								
	No Change	(166.26) Decline	(30.60) Decline	129.33 Increase	123.00 Increase	131.00 Increase	140.00 Increase	131.00 Increase
<b>Funded LCFF ADA (greater of current year, prior year or 3-prior year average)</b>								
Grades TK-3	1,234.20	1,234.20	1,201.18	1,141.00	1,165.00	1,189.00	1,219.00	1,243.00
Grades 4-6	899.57	899.57	880.96	917.00	942.00	965.00	995.00	1,018.00
Grades 7-8	613.78	613.78	587.49	571.00	606.00	648.00	688.00	730.00
Grades 9-12	1,269.98	1,269.98	1,292.48	1,321.00	1,360.00	1,402.00	1,442.00	1,484.00
Subtotal	4,017.53	4,017.53	3,962.11	3,950.00	4,073.00	4,204.00	4,344.00	4,475.00
	Current	Prior	3-PY Average	Current	Current	Current	Current	Current
<b>Funded NSS ADA</b>								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-

Center Joint Unified (73973) - 2023-24 Budget		5.25.23						
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>NPS, CDS, &amp; COE Operated</b>								
Grades TK-3	7.59	2.70	3.94	3.94	3.94	3.94	3.94	3.94
Grades 4-6	6.96	16.85	14.63	14.63	14.63	14.63	14.63	14.63
Grades 7-8	43.36	43.59	50.94	50.94	50.94	50.94	50.94	50.94
Grades 9-12	40.00	39.10	32.47	32.47	32.47	32.47	32.47	32.47
<b>Subtotal</b>	<b>97.91</b>	<b>102.24</b>	<b>101.98</b>	<b>101.98</b>	<b>101.98</b>	<b>101.98</b>	<b>101.98</b>	<b>101.98</b>
<b>ACTUAL ADA (Current Year Only)</b>								
Grades TK-3	1,241.79	1,137.85	1,119.83	1,144.94	1,168.94	1,192.94	1,222.94	1,246.94
Grades 4-6	906.53	860.59	907.03	931.63	956.63	979.63	1,009.63	1,032.63
Grades 7-8	657.14	578.50	584.64	621.94	656.94	698.94	738.94	780.94
Grades 9-12	1,309.98	1,376.57	1,311.15	1,353.47	1,392.47	1,434.47	1,474.47	1,516.47
<b>Total Actual ADA</b>	<b>4,115.44</b>	<b>3,953.51</b>	<b>3,922.65</b>	<b>4,051.98</b>	<b>4,174.98</b>	<b>4,305.98</b>	<b>4,445.98</b>	<b>4,576.98</b>
<b>TOTAL FUNDED ADA</b>								
Grades TK-3	1,241.79	1,236.90	1,205.12	1,144.94	1,168.94	1,192.94	1,222.94	1,246.94
Grades 4-6	906.53	916.42	895.59	931.63	956.63	979.63	1,009.63	1,032.63
Grades 7-8	657.14	657.37	638.43	621.94	656.94	698.94	738.94	780.94
Grades 9-12	1,309.98	1,309.08	1,324.95	1,353.47	1,392.47	1,434.47	1,474.47	1,516.47
<b>Total Funded ADA</b>	<b>4,115.44</b>	<b>4,119.77</b>	<b>4,064.09</b>	<b>4,051.98</b>	<b>4,174.98</b>	<b>4,305.98</b>	<b>4,445.98</b>	<b>4,576.98</b>
<b>Funded Difference (Funded ADA less Actual ADA)</b>	-	166.26	141.44	-	-	-	-	-
<b>FUNDED ADA for the Transitional Kindergarten Add-on</b>								
Current Year TK ADA	-	-	53.68	65.00	65.00	65.00	65.00	65.00



## Center Joint Unified (73973) - 2023-24 Budget

5.25.23

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>PER-ADA FUNDING LEVELS</b>								
<b>Base, Supplemental and Concentration Rate per ADA</b>								
Grades TK-3	\$ 10,223	\$ 10,985	\$ 12,318	\$ 13,049	\$ 13,303	\$ 13,649	\$ 13,999	\$ 14,364
Grades 4-6	\$ 9,400	\$ 10,100	\$ 11,325	\$ 11,998	\$ 12,232	\$ 12,550	\$ 12,871	\$ 13,207
Grades 7-8	\$ 9,679	\$ 10,398	\$ 11,661	\$ 12,353	\$ 12,593	\$ 12,921	\$ 13,251	\$ 13,597
Grades 9-12	\$ 11,509	\$ 12,364	\$ 13,866	\$ 14,689	\$ 14,975	\$ 15,365	\$ 15,757	\$ 16,169
<b>Base Grants</b>								
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731
<b>Grade Span Adjustment</b>								
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>								
Grades TK-3	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,951	\$ 11,382	\$ 11,756	\$ 12,132	\$ 12,515
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,327	\$ 12,813	\$ 13,234	\$ 13,656	\$ 14,088
<b>Prorated Base Grants</b>								
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731
<b>Prorated Grade Span Adjustment</b>								
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357
<b>Supplemental Grant</b>								
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	20%	20%
Grades TK-3	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,276	\$ 2,351	\$ 2,426	\$ 2,503
Grades 4-6	\$ 1,564	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,093	\$ 2,162	\$ 2,231	\$ 2,301
Grades 7-8	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,155	\$ 2,226	\$ 2,297	\$ 2,369
Grades 9-12	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,563	\$ 2,647	\$ 2,731	\$ 2,818
<b>Actual - 1.00 ADA, Local UPP as follows:</b>								
Grades TK-3	\$ 1,160	\$ 1,234	\$ 1,368	\$ 1,415	\$ 1,409	\$ 1,434	\$ 1,460	\$ 1,488
Grades 4-6	\$ 1,066	\$ 1,134	\$ 1,258	\$ 1,301	\$ 1,296	\$ 1,319	\$ 1,342	\$ 1,368
Grades 7-8	\$ 1,098	\$ 1,168	\$ 1,296	\$ 1,339	\$ 1,334	\$ 1,358	\$ 1,382	\$ 1,408
Grades 9-12	\$ 1,305	\$ 1,389	\$ 1,541	\$ 1,593	\$ 1,587	\$ 1,615	\$ 1,643	\$ 1,675
<b>Concentration Grant (&gt;55% population)</b>								
Maximum - 1.00 ADA, 100% UPP	50%	65%	65%	65%	65%	65%	65%	65%
Grades TK-3	\$ 4,252	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,398	\$ 7,641	\$ 7,886	\$ 8,135
Grades 4-6	\$ 3,909	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,803	\$ 7,027	\$ 7,251	\$ 7,480
Grades 7-8	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,739	\$ 7,004	\$ 7,234	\$ 7,465	\$ 7,701
Grades 9-12	\$ 4,786	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,328	\$ 8,602	\$ 8,876	\$ 9,157
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>								
Grades TK-3	\$ 561	\$ 816	\$ 830	\$ 683	\$ 511	\$ 458	\$ 407	\$ 361
Grades 4-6	\$ 516	\$ 750	\$ 763	\$ 628	\$ 470	\$ 422	\$ 374	\$ 332
Grades 7-8	\$ 531	\$ 772	\$ 786	\$ 647	\$ 484	\$ 434	\$ 385	\$ 342
Grades 9-12	\$ 631	\$ 918	\$ 934	\$ 769	\$ 575	\$ 516	\$ 458	\$ 407

## LCFF CALCULATOR

73973	5 digit District code or 7 digit School code (from the CDS code)
NEW CHARTER?	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
5.25.23	Projection Date

LEA: Center Joint Unified  
 Projection Title: 2023-24 Budget  
 Created by: Lisa Coronado  
 Email: coronado@centerusd.org  
 Phone: (916) 338-6400

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Center Joint Unified (73973)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>( 1 ) UNIVERSAL ASSUMPTIONS</b>								
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension (prefilled as calculated by the Department of Finance, DOF)	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Statutory COLA	2.31%	1.70%	6.56%	8.22%	3.94%	3.29%	3.19%	3.16%
Augmentation/(COLA Suspension)	-2.31%	3.37%	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ -	\$ -	\$ 2,813.00	\$ 3,044.23	\$ 3,164.17	\$ 3,268.27	\$ 3,372.53	\$ 3,479.10
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	70.06785065%	73.31789035%	45.21920787%					
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	82.74488538%	75.37156903%	45.21920787%					
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Center Joint Unified (73973)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>( 2 ) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF</b>									
<b>NEW CHARTER SCHOOLS</b>									
		New Charter School Name: <input style="width: 100%;" type="text"/>							
		Year that charter starts operation (select from drop down list): <span style="border: 1px solid black; padding: 2px;">2022-23</span>							
<b>( a ) TRANSFER OF IN-LIEU PROPERTY TAX</b>									
Note: Charter schools should contact sponsoring district(s) for in-lieu estimate									
J-4	F-6 / F-7 In-Lieu of Property Tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>( b ) UNDUPLICATED PUPIL PERCENTAGE (UPP)</b>									
A-1.2, A-2.2, A-3.2	Enrollment (second prior year)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
A-1, A-2, A-3	Enrollment	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
B-1, B-2, B-3	Unduplicated Pupil Count	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>( c ) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location</b>									
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.									
D-3	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>( d ) AVERAGE DAILY ATTENDANCE (ADA)</b>									
ADA used for the Transitional Kindergarten Add-on ONLY:									
G-4	TK (NEW beginning 2022-23)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
ADA used for Base, Supplemental and Concentration Grant Calculations:									
Enter P2 Data - Note: Charter School ADA is always funded on current year									
B-1	Grades TK-3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
B-2	Grades 4-6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
B-3	Grades 7-8	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
B-4	Grades 9-12	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	SUBTOTAL ADA	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	RATIO: ADA to Enrollment	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>( e ) OTHER LCFF ADJUSTMENTS</b>									
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.									
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
J-5	Minimum State Aid Adjustments	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Center Joint Unified (73973)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>( 3 ) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF</b>									
<b>( a ) GENERAL QUESTIONS</b>									
Is your district required to transfer in-lieu taxes to a charter school?		NO							
Does your district have a necessary small school?		NO							
<b>( b ) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION</b>									
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES	YES	YES
<b>( c ) PROPERTY TAXES</b>									
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 9,965,918	\$ 11,554,313	\$ 14,510,342	\$ 14,510,342	\$ 14,510,342	\$ 14,510,342	\$ 14,510,342	\$ 14,510,342
B-5	Redevelopment Agency Local Revenue	\$ 1,011	\$ 1,404	\$ 1,404	\$ 1,404	\$ 1,404	\$ 1,404	\$ 1,404	\$ 1,404
	Less In-Lieu Property Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 9,966,929	\$ 11,555,717	\$ 14,511,746	\$ 14,511,746	\$ 14,511,746	\$ 14,511,746	\$ 14,511,746	\$ 14,511,746
<b>( d ) OTHER LCFF ADJUSTMENTS</b>									
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -					
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					
<b>( e ) UNDUPLICATED PUPIL PERCENTAGE</b>									
A-1.2 / A-3.2	District Enrollment (second prior year)	4,229	4,258						
A-1.1 / A-3.1	District Enrollment (first prior year)	4,258	4,154						
A-1 / A-3	District Enrollment	4,154	4,085	4,197	4,351	4,487	4,631	4,785	4,910
A-2.2 / A-4.2	COE Enrollment (second prior year)	83	93						
A-2.1 / A-4.1	COE Enrollment (first prior year)	93	97						
A-2 / A-4	COE Enrollment	97	109	110	110	110	110	110	110
	Total Enrollment	4,251	4,194	4,307	4,461	4,597	4,741	4,895	5,020
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	2,830	2,868						
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	2,868	2,959						
B-1 / B-3	District Unduplicated Pupil Count	2,959	2,854	2,652	2,703	2,748	2,796	2,847	2,898
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	46	53						
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	53	50						
B-2 / B-4	COE Unduplicated Pupil Count	50	51	57	57	57	57	57	57
	Total Unduplicated Pupil Count	3,009	2,905	2,709	2,760	2,805	2,853	2,904	2,955
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	70.78%	69.27%	62.90%	61.87%	61.02%	60.18%	59.33%	58.86%
C-1	Unduplicated Pupil Percentage (%)	68.19%	69.05%	67.62%	64.60%	61.91%	61.00%	60.16%	59.44%

Center Joint Unified (73973)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>( f ) AVERAGE DAILY ATTENDANCE (ADA)</b>									
ADA used for the Transitional Kindergarten Add-on ONLY:									
G-10	TK (Commencing in 2022-23)			53.68	65.00	65.00	65.00	65.00	65.00
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.									
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)									
B-1, D-6	Grades TK-3	1,234.20	1,135.15	1,115.89	1,141.00	1,165.00	1,189.00	1,219.00	1,243.00
B-2, D-7	Grades 4-6	899.57	843.74	892.40	917.00	942.00	965.00	995.00	1,018.00
B-3, D-8	Grades 7-8	613.78	534.91	533.70	571.00	606.00	648.00	688.00	730.00
B-4, D-9	Grades 9-12	1,269.98	1,337.47	1,278.68	1,321.00	1,360.00	1,402.00	1,442.00	1,484.00
	TOTAL CURRENT YEAR ADA	4,017.53	3,851.27	3,820.67	3,950.00	4,073.00	4,204.00	4,344.00	4,475.00
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)									
E-1, D-17	Grades TK-3	0.91	-	1.03	1.03	1.03	1.03	1.03	1.03
E-2, D-18	Grades 4-6	0.53	3.71	2.34	2.34	2.34	2.34	2.34	2.34
E-3, D-19	Grades 7-8	2.56	1.10	2.46	2.46	2.46	2.46	2.46	2.46
E-4, D-20	Grades 9-12	2.86	4.79	2.66	2.66	2.66	2.66	2.66	2.66
	TOTAL NPS-CDS (Annual)	6.86	9.60	8.49	8.49	8.49	8.49	8.49	8.49
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Trf. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).									
	DISTRICT TOTAL	4,024.39	3,860.87	3,829.16	3,958.49	4,081.49	4,212.49	4,352.49	4,483.49
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)									
E-6, E-11	Grades TK-3	6.68	2.70	2.91	2.91	2.91	2.91	2.91	2.91
E-7, E-12	Grades 4-6	6.43	13.14	12.29	12.29	12.29	12.29	12.29	12.29
E-8, E-13	Grades 7-8	40.80	42.49	48.48	48.48	48.48	48.48	48.48	48.48
E-9, E-14	Grades 9-12	37.14	34.31	29.81	29.81	29.81	29.81	29.81	29.81
	COUNTY TOTAL	91.05	92.64	93.49	93.49	93.49	93.49	93.49	93.49
	RATIO: District ADA-to-Enrollment	96.88%	94.51%	91.24%	90.98%	90.96%	90.96%	90.96%	91.31%
	RATIO: County ADA-to-Enrollment	93.87%	84.99%	84.99%	84.99%	84.99%	84.99%	84.99%	84.99%

Center Joint Unified (73973) - 2023-24 Budget		v.24.1		PY3		v.24.1		5.25.23		PY2							
LOCAL CONTROL FUNDING FORMULA						2020-21						2021-22					
LCFF ENTITLEMENT CALCULATION																	
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage						
	0.00%		0.00%		68.19% 68.19%		5.07%		0.00%		69.05% 69.05%						
	Current ADA	Base	Grade Span	Supplemental	Concentration	Total	Prior ADA	Base	Grade Span	Supplemental	Concentration	Total					
Grades TK-3	1,241.79	\$ 7,702	\$ 801	\$ 1,160	\$ 561	\$ 12,695,330	1,236.90	\$ 8,093	\$ 842	\$ 1,234	\$ 816	\$ 13,587,239					
Grades 4-6	906.53	7,818		1,066	516	8,521,215	916.42	8,215		1,134	750	9,255,591					
Grades 7-8	657.14	8,050		1,098	531	6,360,298	657.37	8,458		1,168	772	6,835,646					
Grades 9-12	1,309.98	9,329	243	1,305	631	15,076,171	1,309.08	9,802	255	1,389	918	16,185,894					
Subtract Necessary Small School ADA and Funding																	
Total Base, Supplemental, and Concentration Grant		\$ 34,162,299	\$ 1,312,999	\$ 4,838,120	\$ 2,339,596	\$ 42,653,014		\$ 35,930,259	\$ 1,375,286	\$ 5,151,896	\$ 3,406,929	\$ 45,864,370					
NSS Allowance																	
TOTAL BASE	4,115.44	\$ 34,162,299	\$ 1,312,999	\$ 4,838,120	\$ 2,339,596	\$ 42,653,014	4,119.77	\$ 35,930,259	\$ 1,375,286	\$ 5,151,896	\$ 3,406,929	\$ 45,864,370					
ADD ONS:																	
Targeted Instructional Improvement Block Grant						\$ 231,213						\$ 231,213					
Home-to-School Transportation (COLA added commencing 2023-24)						270,028						270,028					
Small School District Bus Replacement Program (COLA added commencing 2023-24)																	
Transitional Kindergarten (commencing 2022-23)	TK ADA		TK Add-on rate	\$			TK ADA		TK Add-on rate	\$							
ECONOMIC RECOVERY TARGET PAYMENT																	
LCFF Entitlement Before Adjustments						\$ 43,154,255						\$ 46,365,611					
Miscellaneous Adjustments																	
ADJUSTED LCFF ENTITLEMENT						\$ 43,154,255						\$ 46,365,611					
Local Revenue (including RDA)						(9,966,929)						(11,555,717)					
Gross State Aid						\$ 33,187,326						\$ 34,809,894					
Education Protection Account Entitlement						(11,722,551)						(13,624,565)					
Net State Aid						\$ 21,464,775						\$ 21,185,329					
MINIMUM STATE AID CALCULATION																	
			12-13 Rate	2020-21 ADA		N/A			12-13 Rate	2021-22 ADA		N/A					
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,270.27	4,115.44		\$ 21,689,480			\$ 5,270.27	4,119.77		\$ 21,712,300					
2012-13 NSS Allowance (deficit)			\$						\$								
Minimum State Aid Adjustments																	
Less Current Year Property Taxes/In-Lieu						(9,966,929)						(11,555,717)					
Less Education Protection Account Entitlement						(11,722,551)						(13,624,565)					
Subtotal State Aid for Historical RL/Charter General BG						\$						\$					
Categorical Minimum State Aid						3,694,038						3,694,038					
Charter School Categorical Block Grant adjusted for ADA																	
Minimum State Aid Guarantee Before Proration Factor						\$ 3,694,038						\$ 3,694,038					
Proration Factor												0.00%					
Minimum State Aid Guarantee						\$ 3,694,038						\$ 3,694,038					
CHARTER SCHOOL MINIMUM STATE AID OFFSET																	
LCFF Entitlement																	
Minimum State Aid plus Property Taxes including RDA																	
Offset																	
Minimum State Aid Prior to Offset																	
Total Minimum State Aid with Offset																	
State Aid Before Additional State Aid						\$ 21,464,775						\$ 21,185,329					
ADDITIONAL STATE AID																	
						\$						\$					
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 21,464,775						\$ 21,185,329					
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)																	
Change Over Prior Year						\$ 43,154,255						\$ 46,365,611					
LCFF Entitlement Per ADA						\$ 10,486			7.44%	3,211,356		11,254					
Per-ADA Change Over Prior Year									7.32%	768							
Basic Aid Status (school districts only)						Non-Basic Aid						Non-Basic Aid					
LCFF SOURCES INCLUDING EXCESS TAXES																	
						2020-21			Increase			2021-22					
State Aid						\$ 21,464,775		-1.30%	(279,446)		\$ 21,185,329						
Education Protection Account						11,722,551					13,624,565						
Property Taxes Net of In-Lieu Transfers						9,966,929		15.94%	1,588,788		11,555,717						
Charter In-Lieu Taxes								0.00%									
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						\$ 43,154,255		3.03%	1,309,342		\$ 46,365,611						

Center Joint Unified (73973) - 2023-24 Budget		v.24.1		PY1		v.24.1		5.25.23		CY			
LOCAL CONTROL FUNDING FORMULA				2022-23				2023-24					
LCFF ENTITLEMENT CALCULATION													
Calculation Factors		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
		13.26%		0.00%		67.62%		8.22%		0.00%		64.60%	
		3 PY Average						Current					
		ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		1,205.12	\$ 9,166	\$ 953	\$ 1,368	\$ 830	\$ 14,844,132	1,144.94	\$ 9,919	\$ 1,032	\$ 1,415	\$ 683	\$ 14,940,564
Grades 4-6		895.59	9,304		1,258	763	10,142,987	931.63	10,069		1,301	628	11,177,901
Grades 7-8		638.43	9,580		1,296	786	7,445,017	621.94	10,367		1,339	647	7,683,022
Grades 9-12		1,324.95	11,102	289	1,541	934	18,371,653	1,353.47	12,015	312	1,593	769	19,880,923
Subtract Necessary Small School ADA and Funding													
Total Base, Supplemental, and Concentration Grant			\$ 40,204,453	\$ 1,531,389	\$ 5,644,355	\$ 3,423,592	\$ 50,803,789		\$ 43,446,836	\$ 1,603,861	\$ 5,820,550	\$ 2,811,163	\$ 53,682,410
NSS Allowance													
TOTAL BASE		4,064.09	\$ 40,204,453	\$ 1,531,389	\$ 5,644,355	\$ 3,423,592	\$ 50,803,789	4,051.98	\$ 43,446,836	\$ 1,603,861	\$ 5,820,550	\$ 2,811,163	\$ 53,682,410
ADD ONS:													
Targeted Instructional Improvement Block Grant								\$ 231,213					
Home-to-School Transportation (COLA added commencing 2021-24)								270,028					
Small School District Bus Replacement Program (COLA added commencing 2023-24)													
Transitional Kindergarten (commencing 2022-23)				TK ADA	53.68	TK Add-on rate	\$ 2,813.00	151,002	TK ADA	65.00	TK Add-on rate	\$ 3,044.23	197,875
ECONOMIC RECOVERY TARGET PAYMENT													
LCFF Entitlement Before Adjustments								\$ 51,456,032					
Miscellaneous Adjustments													
ADJUSTED LCFF ENTITLEMENT								\$ 51,456,032					
Local Revenue (including RDA)								(14,511,746)					
Gross State Aid								\$ 36,944,286					
Education Protection Account Entitlement								(11,957,713)					
Net State Aid								\$ 24,986,573					
MINIMUM STATE AID CALCULATION													
		12-13 Rate		2022-23 ADA		N/A		12-13 Rate		2023-24 ADA		N/A	
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,270.27		4,064.09		\$ 21,418,852		\$ 5,270.27		4,051.98		\$ 21,355,029	
2012-13 NSS Allowance (deficit)													
Minimum State Aid Adjustments													
Less Current Year Property Taxes/In-Lieu						(14,511,746)						(14,511,746)	
Less Education Protection Account Entitlement						(11,957,713)							
Subtotal State Aid for Historical RL/Charter General BG													
Categorical Minimum State Aid						3,694,038						3,694,038	
Charter School Categorical Block Grant adjusted for ADA													
Minimum State Aid Guarantee Before Proration Factor						\$ 3,694,038						\$ 10,537,321	
Proration Factor						0.00%						0.00%	
Minimum State Aid Guarantee						\$ 3,694,038						\$ 10,537,321	
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement													
Minimum State Aid plus Property Taxes including RDA													
Offset													
Minimum State Aid Prior to Offset													
Total Minimum State Aid with Offset													
State Aid Before Additional State Aid								\$ 24,986,573					
ADDITIONAL STATE AID								\$ -					
LCFF State Aid, Adjusted for Minimum State Aid Guarantee								\$ 24,986,573					
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)								\$ 51,456,032					
Change Over Prior Year		10.98%		5,090,421				5.73%		2,947,690			
LCFF Entitlement Per ADA						12,661						13,426	
Per-ADA Change Over Prior Year		12.50%		1,407				6.04%		765			
Basic Aid Status (school districts only)						Non-Basic Aid						Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES													
				Increase		2022-23				Increase		2023-24	
State Aid		17.94%		3,801,244		\$ 24,986,573		59.65%		14,905,403		\$ 39,891,976	
Education Protection Account						11,957,713							
Property Taxes Net of In-Lieu Transfers		25.58%		2,956,029		14,511,746		0.00%				14,511,746	
Charter In-Lieu Taxes		0.00%						0.00%					
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		14.57%		6,757,273		\$ 51,456,032		28.97%		14,905,403		\$ 54,403,722	



Center Joint Unified (73973) - 2023-24 Budget		v.24.1		CY1		v.24.1		CY2				
LOCAL CONTROL FUNDING FORMULA				2024-25				2025-26				
LCFF ENTITLEMENT CALCULATION												
Calculation Factors	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage					
	3.94%	0.00%	61.91%	61.91%	3.29%	0.00%	61.00%	61.00%				
	Current ADA	Base	Grade Span	Supplemental	Concentration	Total	Current ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	1,168.94	\$ 10,310	\$ 1,072	\$ 1,409	\$ 511	\$ 15,549,873	1,192.94	\$ 10,649	\$ 1,107	\$ 1,434	\$ 458	\$ 16,282,100
Grades 4-6	956.63	10,466		1,296	470	11,701,480	979.63	10,810		1,319	422	12,294,758
Grades 7-8	656.94	10,775		1,334	484	8,272,924	698.94	11,129		1,358	434	9,030,842
Grades 9-12	1,392.47	12,488	325	1,587	575	20,852,241	1,434.47	12,899	335	1,615	516	22,040,164
Subtract Necessary Small School ADA and Funding												
Total Base, Supplemental, and Concentration Grant		\$ 46,531,555	\$ 1,705,657	\$ 5,972,732	\$ 2,166,574	\$ 56,376,518		\$ 49,575,150	\$ 1,801,132	\$ 6,267,907	\$ 2,003,675	\$ 59,647,864
NSS Allowance												
TOTAL BASE	4,174.98	\$ 46,531,555	\$ 1,705,657	\$ 5,972,732	\$ 2,166,574	\$ 56,376,518	4,305.98	\$ 49,575,150	\$ 1,801,132	\$ 6,267,907	\$ 2,003,675	\$ 59,647,864
ADD ONS:												
Targeted Instructional Improvement Block Grant						\$ 231,213						\$ 231,213
Home-to-School Transportation (COLA added commencing 2023-24)						303,738						313,731
Small School District Bus Replacement Program (COLA added commencing 2023-24)												
Transitional Kindergarten (Commencing 2022-23)		TK ADA	65.00	TK Add-on rate	\$ 3,164.17	205,671	TK ADA	65.00	TK Add-on rate	\$ 3,268.27		212,438
ECONOMIC RECOVERY TARGET PAYMENT												
LCFF Entitlement Before Adjustments						\$ 57,117,140						\$ 60,405,246
Miscellaneous Adjustments												
ADJUSTED LCFF ENTITLEMENT						\$ 57,117,140						\$ 60,405,246
Local Revenue (including RDA)						(14,511,746)						(14,511,746)
Gross State Aid						\$ 42,605,394						\$ 45,893,500
Education Protection Account Entitlement												
Net State Aid						\$ 42,605,394						\$ 45,893,500
MINIMUM STATE AID CALCULATION												
		12-13 Rate	2024-25 ADA			N/A	12-13 Rate	2025-26 ADA			N/A	
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,270.27	4,174.98			\$ 22,003,272	\$ 5,270.27	4,305.98			\$ 22,693,677	
2012-13 NSS Allowance (deficit)		\$					\$					
Minimum State Aid Adjustments												
Less Current Year Property Taxes/In-Lieu						(14,511,746)					(14,511,746)	
Less Education Protection Account Entitlement												
Subtotal State Aid for Historical RL/Charter General BG						\$ 7,491,526					\$ 8,181,931	
Categorical Minimum State Aid						3,694,038					3,694,038	
Charter School Categorical Block Grant adjusted for ADA												
Minimum State Aid Guarantee Before Proration Factor						\$ 11,185,564					\$ 11,875,969	
Proration Factor						0.00%					0.00%	
Minimum State Aid Guarantee						\$ 11,185,564					\$ 11,875,969	
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement												
Minimum State Aid plus Property Taxes including RDA												
Offset												
Minimum State Aid Prior to Offset												
Total Minimum State Aid with Offset												
State Aid Before Additional State Aid						\$ 42,605,394					\$ 45,893,500	
ADDITIONAL STATE AID						\$					\$	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 42,605,394					\$ 45,893,500	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 57,117,140					\$ 60,405,246	
Change Over Prior Year		4.99%	2,713,418				5.76%	3,288,106				
LCFF Entitlement Per ADA						13,681					14,028	
Per-ADA Change Over Prior Year		1.90%	255				2.54%	347				
Basic Aid Status (school districts only)						Non-Basic Aid					Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES												
		Increase	2024-25				Increase	2025-26				
State Aid		6.80%	2,713,418			\$ 42,605,394	7.72%	3,288,106			\$ 45,893,500	
Education Protection Account												
Property Taxes Net of In-Lieu Transfers		0.00%				14,511,746	0.00%				14,511,746	
Charter In-Lieu Taxes		0.00%					0.00%					
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		4.99%	2,713,418			\$ 57,117,140	5.76%	3,288,106			\$ 60,405,246	



Center Joint Unified (73973) - 2023-24 Budget		v.24.1		CY3		v.24.1		CY4				
LOCAL CONTROL FUNDING FORMULA				2026-27		2027-28						
LCFF ENTITLEMENT CALCULATION												
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
	3.19%		0.00%		60.16% 60.16%		3.16%		0.00%		59.44% 59.44%	
	Current ADA	Base	Grade Span	Supplemental	Concentration	Total	Current ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	1,222.94	\$ 10,989	\$ 1,143	\$ 1,460	\$ 407	\$ 17,119,484	1,246.94	\$ 11,336	\$ 1,179	\$ 1,488	\$ 361	\$ 17,911,003
Grades 4-6	1,009.63	11,155		1,342	374	12,995,260	1,032.63	11,507		1,368	332	13,637,989
Grades 7-8	738.94	11,484		1,382	385	9,791,641	780.94	11,847		1,408	342	10,618,657
Grades 9-12	1,474.47	13,310	346	1,643	458	23,233,389	1,516.47	13,731	357	1,675	407	24,520,351
Subtract Necessary Small School ADA and Funding												
Total Base, Supplemental, and Concentration Grant							\$ 56,092,231 \$ 2,011,521 \$ 6,907,374 \$ 1,676,874 \$ 66,688,000					
NSS Allowance												
TOTAL BASE							4,576.98 \$ 56,092,231 \$ 2,011,521 \$ 6,907,374 \$ 1,676,874 \$ 66,688,000					
ADD ONS:												
Targeted Instructional Improvement Block Grant						\$ 231,213	\$ 231,213					
Home-to-School Transportation (COLA added commencing 2023-24)						323,739	333,969					
Small School District Bus Replacement Program (COLA added commencing 2023-24)												
Transitional Kindergarten (Commencing 2022-23)						TK ADA 65.00 TK Add-on rate \$ 3,372.53 219,214	TK ADA 65.00 TK Add-on rate \$ 3,479.10 226,142					
ECONOMIC RECOVERY TARGET PAYMENT												
LCFF Entitlement Before Adjustments						\$ 63,913,940	\$ 67,479,324					
Miscellaneous Adjustments												
ADJUSTED LCFF ENTITLEMENT						\$ 63,913,940	\$ 67,479,324					
Local Revenue (including RDA)						(14,511,746)	(14,511,746)					
Gross State Aid						\$ 49,402,194	\$ 52,967,578					
Education Protection Account Entitlement												
Net State Aid						\$ 49,402,194	\$ 52,967,578					
MINIMUM STATE AID CALCULATION												
						12-13 Rate 2026-27 ADA N/A	12-13 Rate 2027-28 ADA N/A					
2012-13 RL/Charter Gen BG adjusted for ADA						\$ 23,431,515	\$ 24,121,920					
2012-13 NSS Allowance (deficit)												
Minimum State Aid Adjustments												
Less Current Year Property Taxes/In-Lieu						(14,511,746)	(14,511,746)					
Less Education Protection Account Entitlement												
Subtotal State Aid for Historical RL/Charter General BG						\$ 8,919,769	\$ 9,610,174					
Categorical Minimum State Aid						3,694,038	3,694,038					
Charter School Categorical Block Grant adjusted for ADA												
Minimum State Aid Guarantee Before Proration Factor						\$ 12,613,807	\$ 13,304,212					
Proration Factor						0.00%	0.00%					
Minimum State Aid Guarantee						\$ 12,613,807	\$ 13,304,212					
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement												
Minimum State Aid plus Property Taxes including RDA												
Offset												
Minimum State Aid Prior to Offset												
Total Minimum State Aid with Offset												
State Aid Before Additional State Aid						\$ 49,402,194	\$ 52,967,578					
ADDITIONAL STATE AID						\$ -	\$ -					
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 49,402,194	\$ 52,967,578					
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 63,913,940	\$ 67,479,324					
Change Over Prior Year						5.81% 3,508,695	5.58% 3,565,383					
LCFF Entitlement Per ADA						14,376	14,743					
Per-ADA Change Over Prior Year						2.48% 348	2.55% 367					
Basic Aid Status (school districts only)						Non-Basic Aid	Non-Basic Aid					
LCFF SOURCES INCLUDING EXCESS TAXES												
						Increase 2026-27	Increase 2027-28					
State Aid						7.65% 3,508,694 \$ 49,402,194	7.22% 3,565,384 \$ 52,967,578					
Education Protection Account												
Property Taxes Net of In-Lieu Transfers						0.00% 14,511,746	0.00% 14,511,746					
Charter In-Lieu Taxes						0.00%	0.00%					
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						5.81% 3,508,694 \$ 63,913,940	6.24% 3,565,384 \$ 67,479,324					

Center Joint Unified (73973) - 2023-24 Budget

5.25.23

## EDUCATION PROTECTION ACCOUNT

Certification Period:		Annual 2020-21	P2 2021-22	Est. Annual 2021-22	Estimated P-2 2022-23	Est. Annual 2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT</b>											
A-1	Total ADA for EPA Minimum	4,115.44	4,114.84	4,119.77	4,064.09	4,064.09	-	-	-	-	-
A-2	Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3	EPA Minimum Funding (A-1 * A-2)	\$ 823,088	\$ 822,968	\$ 823,954	\$ 812,818	\$ 812,818	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EPA PROPORTIONATE SHARE CAP</b>											
B1.B4	2012-13 Deficit Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 5,213.80		\$ 6,046.57	\$ 6,443.22	\$ 6,443.22	\$ 6,972.85	\$ 7,247.58	\$ 7,486.03	\$ 7,724.83	\$ 7,968.93
B2.B5	Current Year Funded ADA, excluding NSS	4,115.44		4,119.77	4,064.09	4,064.09	4,051.98	4,174.98	4,305.98	4,445.98	4,576.98
B-7	2012-13 Deficit Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	56.47		65.49	69.79	69.79	75.53	78.51	81.09	83.68	86.32
B-8	Current Year Funded ADA, including NSS	4,115.44		4,119.77	4,064.09	4,064.09	4,051.98	4,174.98	4,305.98	4,445.98	4,576.98
	Adjusted Total Revenue Limit	\$ 21,689,480		\$ 25,180,282	\$ 26,469,459	\$ 26,469,459	\$ 28,559,895	\$ 30,586,280	\$ 32,583,867	\$ 34,716,480	\$ 36,868,718
B-10	Current Year Adjusted NSS Allowance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-12	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 21,689,480	\$ 25,150,149	\$ 25,180,282	\$ 26,469,459	\$ 26,469,459	\$ 28,559,895	\$ 30,586,280	\$ 32,583,867	\$ 34,716,480	\$ 36,868,718
B-13	Local Revenue/In Lieu of Property Taxes	\$ 9,966,929	\$ 11,586,717	\$ 11,555,717	\$ 14,511,746	\$ 14,511,746	\$ 14,511,746	\$ 14,511,746	\$ 14,511,746	\$ 14,511,746	\$ 14,511,746
B-14	EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	\$ 11,722,551	\$ 13,563,432	\$ 13,624,565	\$ 11,957,713	\$ 11,957,713	\$ 14,048,149	\$ 16,074,534	\$ 18,072,121	\$ 20,204,734	\$ 22,356,972
<b>EPA PROPORTIONATE SHARE</b>											
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$21,689,480	\$ 25,150,149	\$25,180,282	\$26,469,459	\$26,469,459	\$28,559,895	\$30,586,280	\$32,583,867	\$34,716,480	\$36,868,718
C-2	Statewide EPA Proportionate Share Ratio (as of P-2 certification)		73.31789035%		45.21920787%		0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
C-3	EPA Proportionate Share (C-1 * C-2)	\$ 17,946,935	\$ 18,439,559	\$ 18,978,774	\$ 11,969,280	\$ 11,969,280	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EPA ENTITLEMENT</b>											
D-1	EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	\$ 11,722,551	\$ 13,563,432	\$ 13,624,565	\$ 11,957,713	\$ 11,957,713	\$ -	\$ -	\$ -	\$ -	\$ -
D-2	Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3	Adjusted EPA Entitlement (D-1 + D-2)	11,722,551	13,563,432	13,624,565	11,957,713	11,957,713	-	-	-	-	-
D-4	Prior Year Annual Adjustment	11,118	\$ 46,127	46,127	\$ 61,133	61,133	-	-	-	-	-
D-5	P2 Entitlement Net of PY Adjustment	11,733,669	\$ 13,609,559	13,670,692	\$ 12,018,846	12,018,846	-	-	-	-	-
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification)	82.74488538%	75.37156903%	75.37156903%	45.21920787%	45.21920787%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)		\$ 13,624,565		\$ 11,957,713		-	-	-	-	-

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

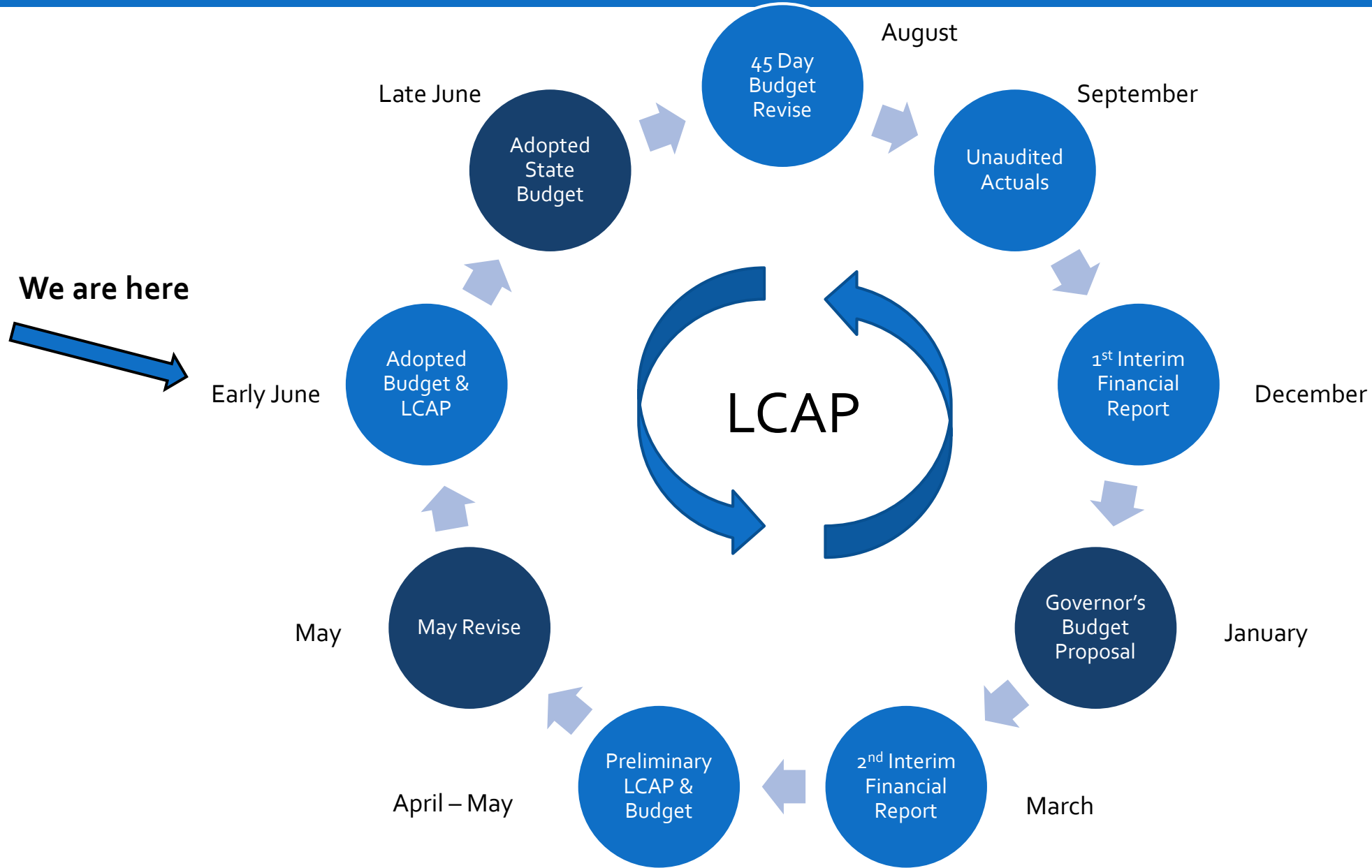
# CENTER JOINT UNIFIED SCHOOL DISTRICT

## 2023-24 Preliminary Budget Public Hearing

Presented to the Board of Trustees

June 7, 2023

By Lisa Coronado, Director of Fiscal Services

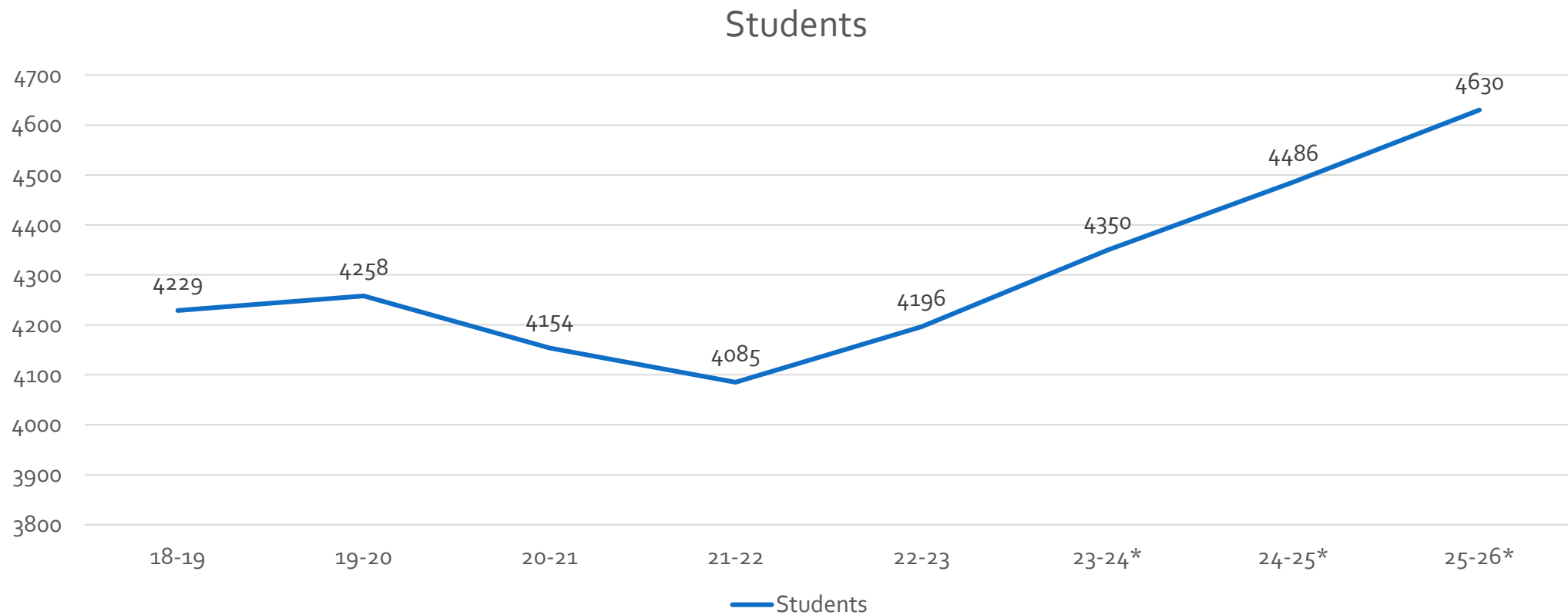


## The Budget Reporting Cycle

# Governor's May Revise

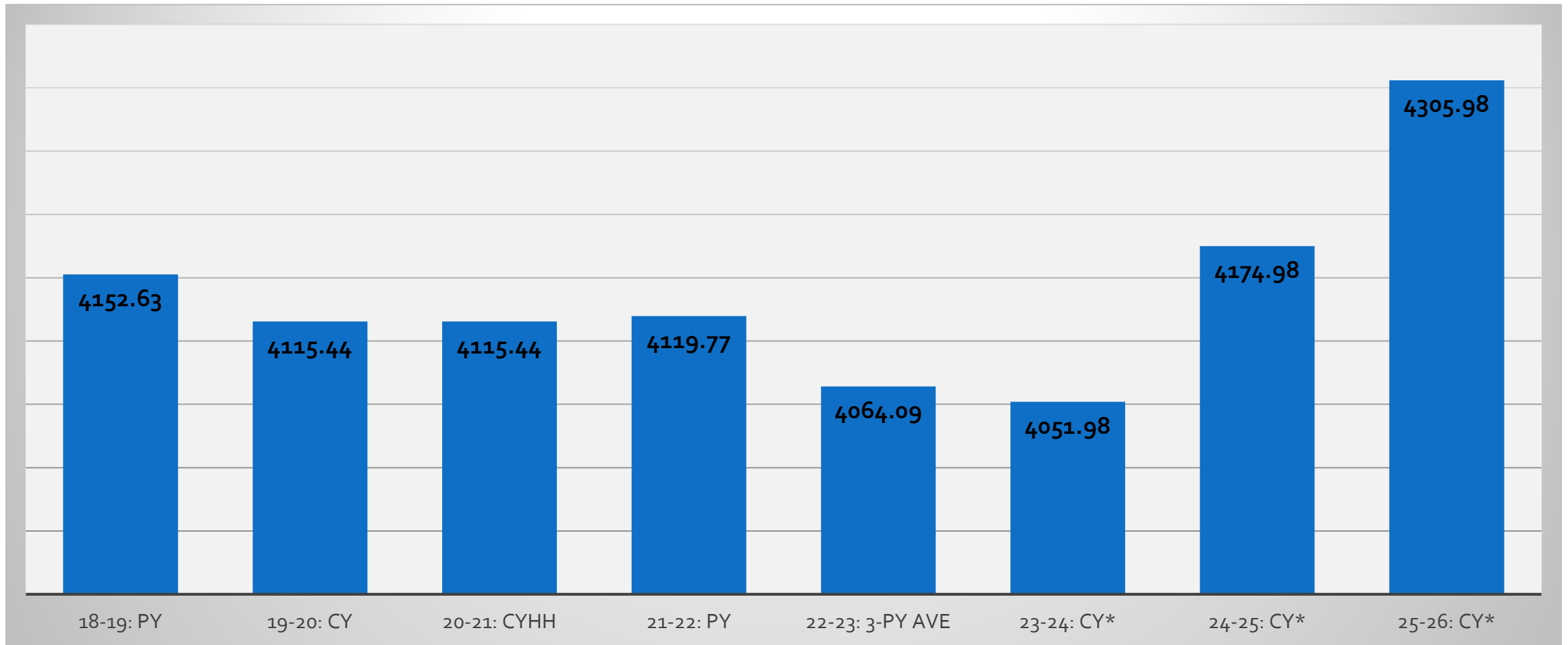
- 8.22% COLA increase (8.13% proposed in January)
- The deadline to expend the Expanded Learning Opportunities Program (ELOP) has been extended from June 30, 2023 to June 30, 2024.
- The Arts, Music, and Instructional Materials Discretionary Block Grant is proposed for a 50% reduction.
  - CJUSD was originally allocated \$2.40 million.
  - The grant will be used for electives teachers at the elementary sites through 2024-25.
- The Learning Recovery Emergency Block Grant is proposed to be reduced by 32%.
  - CJUSD was originally allocated \$5.97 million.
  - This grant will be used for intervention teachers and social workers through 2024-25.

# District Enrollment on Census Day (Oct)

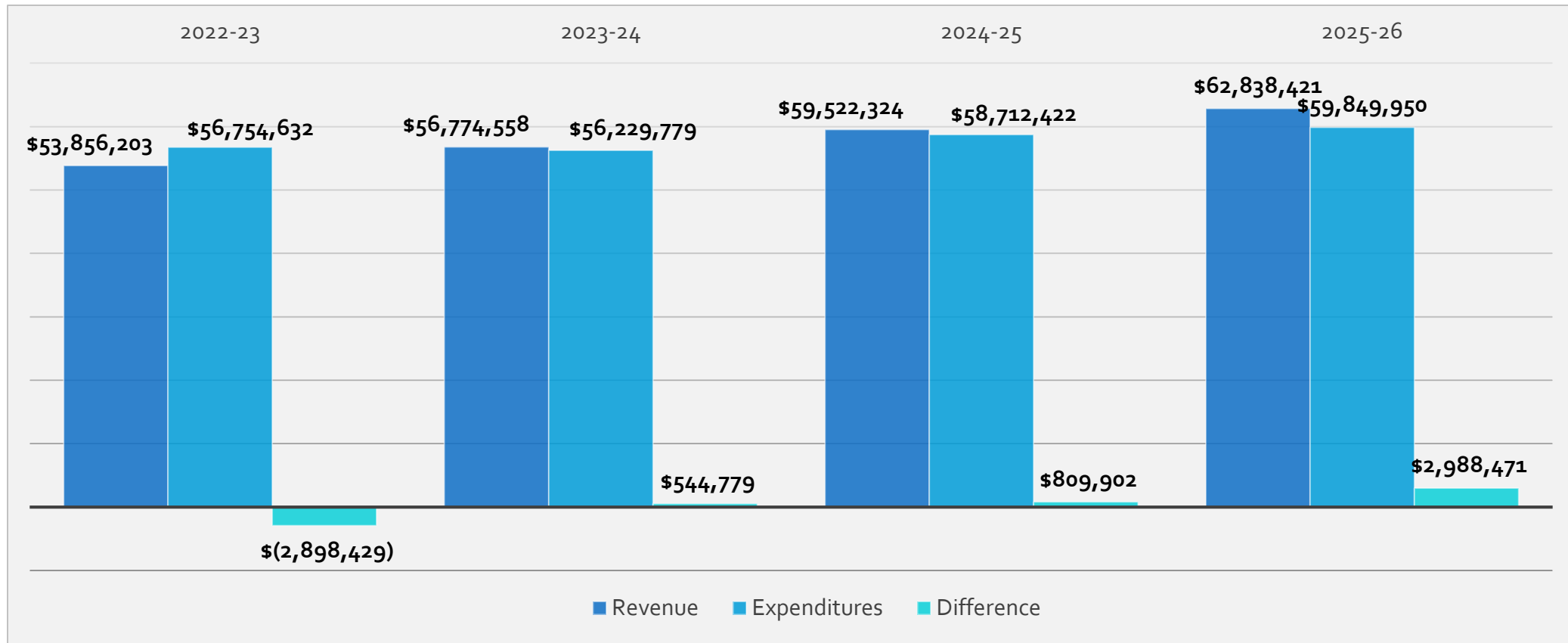


# Funded Average Daily Attendance (ADA)

Includes County Office ADA

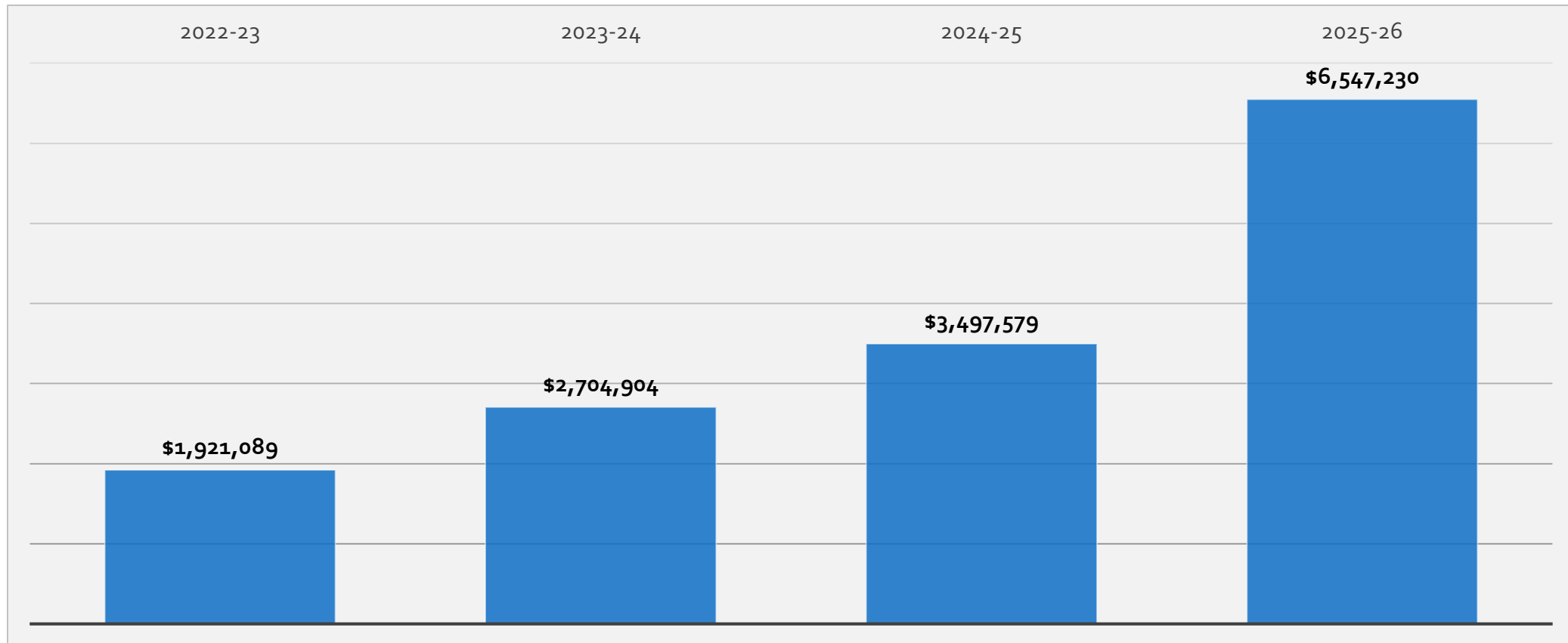


# Total Unrestricted Revenue vs. Expenditures & Other Financial Sources/Uses





# GF Unassigned/Unappropriated Ending Fund Balance



# Site Budgets

- Elementary Schools
  - General Fund (GF) Budget: \$51/student
  - Stipends: 3-8 stipends depending on enrollment
  - Title I: ~\$650/student
  - Lottery: \$67/student
- Wilson C. Riles
  - GF Budget: \$76/student
  - Stipends: 25 stipends = \$37,398
  - Athletics: \$3,500 + cost of stipends (negotiated, in contract) = \$36,709
  - Title I: ~\$650/student
  - Lottery: \$67/student

# Site Budgets

- Center High School
  - GF Budget: \$101/student
  - Graduation: \$5,250
  - Theater: \$7,500
  - WASC: varies
  - Stipends: 27 stipends = \$84,519
  - Athletics: \$125,000 + stipends = \$355,997
  - Lottery: \$67/student
- McClellan High School
  - GF Budget: \$100/student (minimum \$7,500)
  - Stipends: 1 stipend
  - Athletics: \$250 + stipends = \$13,906
  - Title I: ~\$650/student
  - Lottery: \$67/student

# Department Budgets (salaries excluded)

(Unrestricted and Restricted Funding)

- Student and Family Services Center: \$1,424,339 (ELOP under this dept)
- Special Education: \$5,563,333
- Curriculum and Instruction: \$808,078
- Health Services: \$130,000
- Maintenance/Grounds/Custodial/Warehouse: \$3,488,551
- Personnel/Student Services: \$147,000
- Superintendent/Board: \$30,000
- Business: \$2,263,858

# Department Budgets

(Unrestricted and Restricted Funding)

- Transportation: \$830,400
- Technology: \$641,500
- Summer School: \$450,000

# Pandemic Funding Positions - Certificated

- 1 MHS Academic Coordinator —→ School Improvement Funds
- 4 CHS and MHS English and Math Teachers —→ Maintain if enrollment allows
- 7.5 Independent Study Teachers —→ Not backfilling
- 8 Elementary Intervention Teachers —→ Learning Recovery Grant
- 3 Elementary PE Teachers —→ Educator Effectiveness Funds
- 4 Elementary Music/Science Teachers —→ Art, Music, Materials, Block Grant
- 6 Social Works/Counselors —→ Learning Recovery Grant
- 2 Principal and Teacher on Special Assignment —→ Not backfilling POSA; TOSA ends after 23/24

# Pandemic Funding Positions - Classified

- 16 staff, 11.625 FTE Instructional Specialists —→ Ends after 23/24; staff may move into open IS positions
- 4 staff, 3.5 FTE Health Assistants —→ Not backfilling
- 2 staff, 1.875 FTE Student and Family Support Assistants —→ Ends after 23/24
- 2 staff, 2 FTE Behavior Specialists —→ Ends after 23/24
- 1 staff, 1 FTE Maintenance/Operations Supervisor —→ Ends after 23/24
- 1 staff, 1 FTE Student Services Office Assistant —→ Ends after 23/24

# Looking Ahead

- July 1 California Budget
- 45-Day Update in August
- Unaudited Actuals
- Labor Negotiations
- Staffing