

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Local Control Accountability Plan (LCAP) Public Hearing

RECOMMENDATION:

The Superintendent recommends the Board of Trustees hold a public hearing on the 2021-2024 Local Control Accountability Plan which includes the revisions for 2023-2024.

BACKGROUND:

The District receives State funding under the Local Control Funding Formula (LCFF). The LCFF accountability system requires that LEA's develop a three-year Local Control Accountability Plan (LCAP) and complete an annual update process and hold a public hearing. The 2021-2024 LCAP has been updated in consultation with parents, students, staff, local bargaining units and the public.

STATUS:

The Board will hold a public hearing on June 13, 2023 for public comment on the LCAP. The Superintendent previously provided a report on the 2022-2023 LCAP Goals and the corresponding data to the Board of Trustees on April 25, 2023 and May 9, 2023. The Local Control Accountability Plan will be presented to the Board for approval on June 27, 2027. Once approved, the plan will be submitted to the El Dorado County Office of Education for review.

FISCAL IMPACT:

Funding and expenditures are defined in the LCFF and detailed in the 2021-2024 LCAP and adopted district budget.

BOARD GOAL(S):

Board Focus Goal I - STUDENT NEEDS

- A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment.
- B. Curriculum and Instruction: Provide a meaningful, innovative learning environment using Common Core, and other student content standards and research-based, progressive, effective instructional methodology, instructional materials, staff development and technology that will ensure student success in career and college.

Board Focus Goal II – FISCAL ACCOUNTABILITY

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

Board Focus Goal II - COMMUNICATION / COMMUNITY INVOLVEMENT

Establish and maintain consistent and effective communication that is transparent and timely in an effort to provide and receive information that will engage and educate our District and community.

Board Focus Goal IV - STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

Board Focus Goal V - FACILITY / HOUSING

Build, improve and maintain school facilities to meet current and future education needs while integrating the most effective and efficient use of resources.

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.



June 13, 2023

2023-2024 LCAP

Rescue Union School District Board of Education

Agenda

- What is the Local Control and Accountability Plan (LCAP)?
- 2023-2024 LCAP Development
- Engaging our Educational Partners
- Data informed improvements and revisions for 2023-2024
- Our 2023-2024 LCAP
 - Goals 1, 2, and 3
- Next Steps, Questions, Comments and Action



What is the Local Control and Accountability Plan (LCAP)?

- Each District and Charter School in the State of California is required to develop and annually update the three-year Local Control and Accountability Plan (LCAP)
 - Describes the goals, actions, services, and expenditures
 - English learner, foster/homeless youth, and low income student groups
 - Meaningful stakeholder engagement
- The resources supporting the plan come from the State of California and its Local Control Funding Formula for public schools.



2023-2024 LCAP Development

- Continue with the work we implemented 2021-2023
- Reflect on what we have learned this year
 - Board Presentations on Goals 1, 2, and 3
 - Surveys
 - Listening Circles
- Reaffirm our actions for 2023 - 2024 LCAP



Engaging our Educational Partners

- **Leadership**

- Rescue Union School Board of Trustees, Site Principals and District Leadership Team

- **Labor Groups/Staff**

- Rescue Union Federation of Teachers (RUFT) and Rescue Classified School Employees Association (CSEA)

- **Community Input**

- California Healthy Kids Survey, California School Climate Survey, California School Parent Survey, 2023 LCAP Parent Survey, Student Listening Circles, and the District English Language Advisory committee (DELAC).



Data informed themes

- Outdoor Education opportunities, especially our gardens, were appreciated
- We are still experiencing an increased number of students who need support with social emotional, life-skills, and special education needs
- The Districts fiscal stability and health are valued
- Infrastructure issues need to be addressed



LCAP Goal 1

The District will provide quality educational services to maximize academic achievement for all individual students and student groups.



LCAP Goal 1 - Data informed improvements and revisions for 2023-2024

Most of the State funds related to this Goal come from targeted grants and/or “categorical” allocations

- ELOP Grant
 - Support our summer program
- Educator Effectiveness Block Grant
 - Staff training and professional development
- TK Funding
 - Support TK program
- Special Education Funding
 - TBD by SELPA



LCAP Goal 2

The District will provide safe, clean, student-centered learning environments that are responsive to the social-emotional needs of all children and families.



LCAP Goal 2 - Data informed improvements and revisions for 2023-2024

- Facility Capital Projects
- Deferred Maintenance Projects
- Maintain a full-time counselor at each site
- Improve clerical support for new hires
- Prep for grades 1 - 3
 - Special Education Supports
- Garden expansion to all seven school sites

LCAP Goal 3

The District will provide technical infrastructure and systems of support that allow quality education and effective learning environments to flourish.



LCAP Goal 3 - Data informed improvements and revisions for 2023-2024

- Facility Capital Projects Fund
- Grade 3-8 Computer Replacement Program
 - 20% (500 units) per year
- Grade K-2 Computer / Ipad Replacement Program
 - 20% (220 units) per year
- Maintain bell-to-bell Health Office Nurse Staffing
- Staff Computer Replacement Program
 - 20% (50 units) per year

Next Steps

- Public Hearing
 - Held June 13, 2023
- Present to Board and Adopt
 - June 27, 2023
- Update and Review Progress Monitoring Metrics as Data Becomes Available
 - August 2023 and throughout 2023-2024 school year



Questions, Comments, and Action





LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Rescue Union School District

CDS Code: 09619780000000

School Year: 2023-24

LEA contact information:

Jim Shoemake

Superintendent

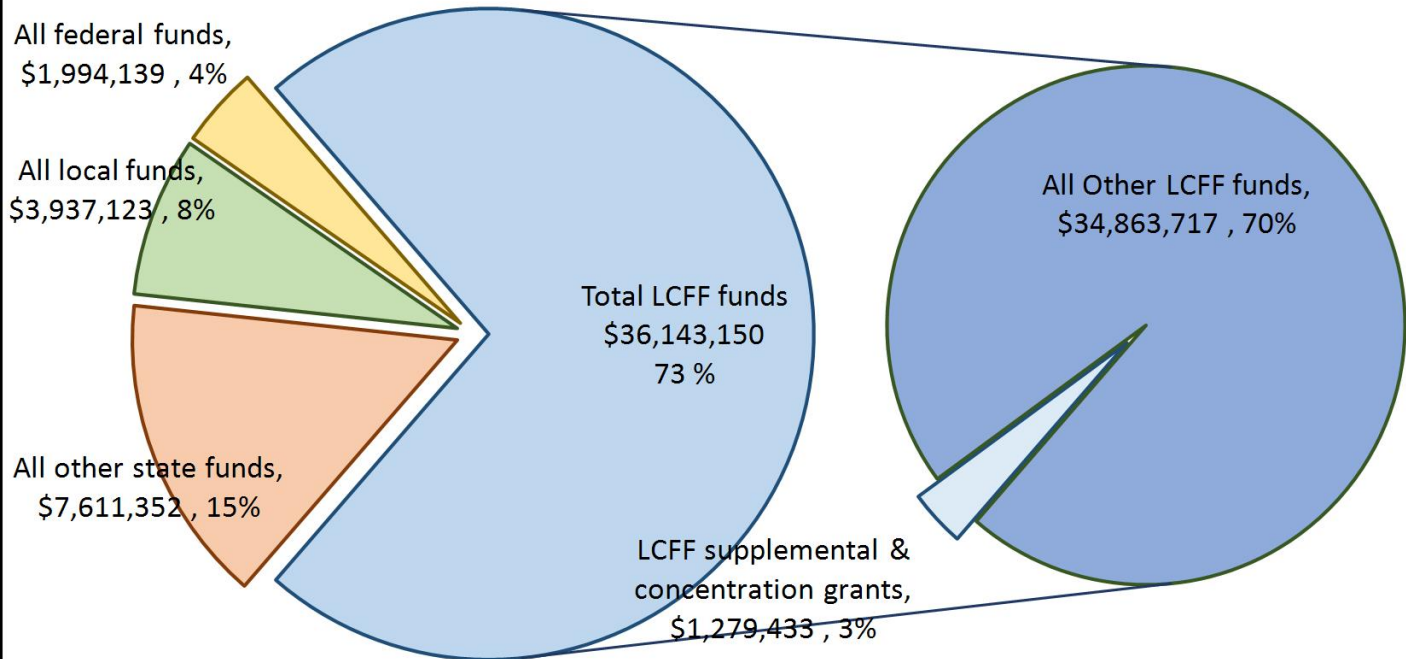
jshoemake@rescueusd.org

(530) 677-4461

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

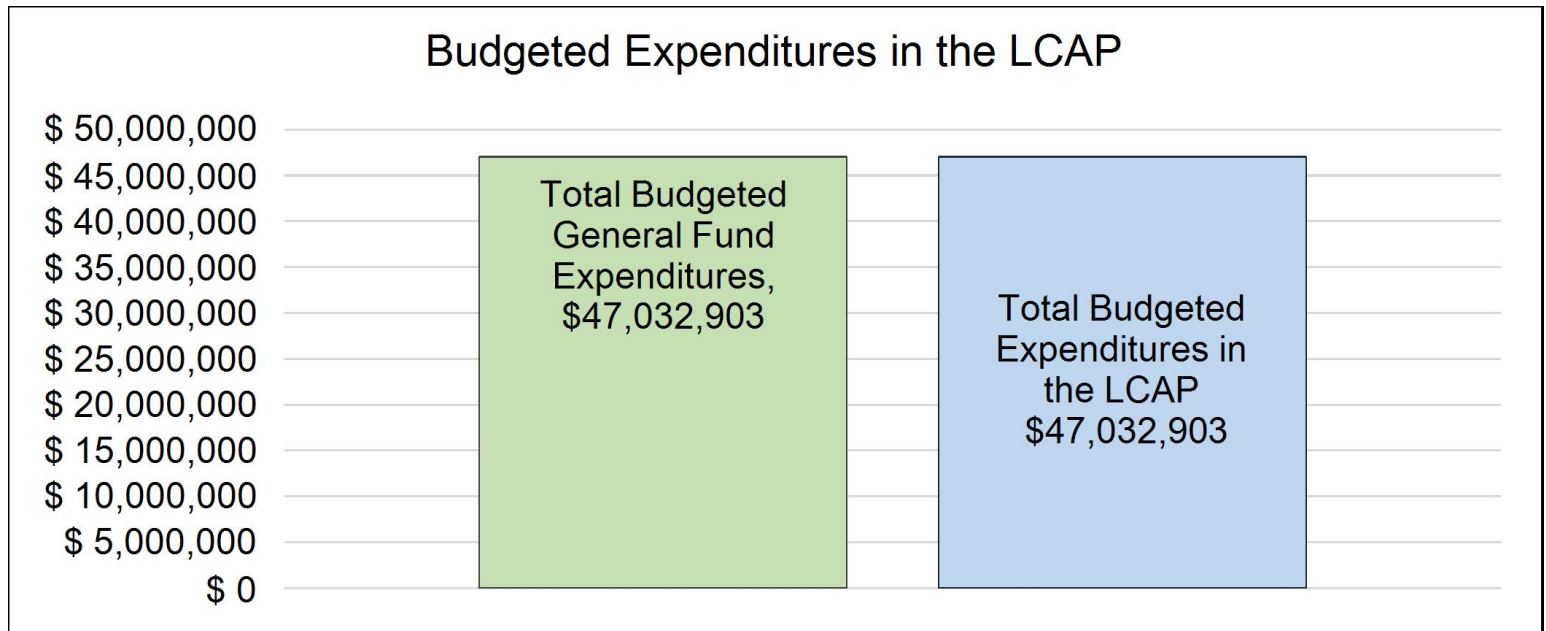


This chart shows the total general purpose revenue Rescue Union School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Rescue Union School District is \$49,685,764, of which \$36143150 is Local Control Funding Formula (LCFF), \$7611352 is other state funds, \$3937123 is local funds, and \$1994139 is federal funds. Of the \$36143150 in LCFF Funds, \$1279433 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 Rescue Union 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: Rescue Union School District plans to spend \$47032903 for the 2023-24 school year. Of that amount, \$47032903 is tied to actions/services in the LCAP and \$0 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

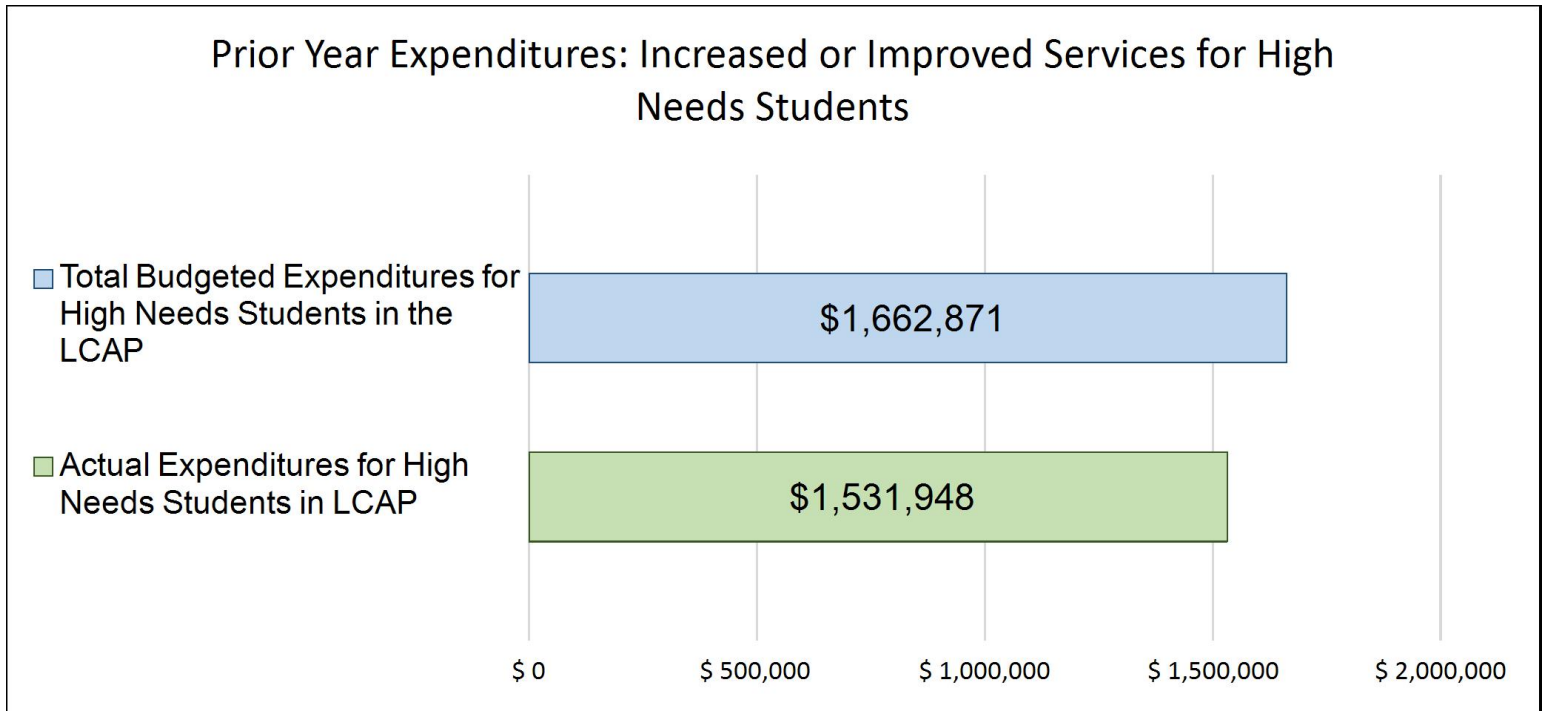
All expenditures are included in the LCAP.

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

In 2023-24, Rescue Union School District is projecting it will receive \$1279433 based on the enrollment of foster youth, English learner, and low-income students. Rescue Union School District must describe how it intends to increase or improve services for high needs students in the LCAP. Rescue Union School District plans to spend \$1,609,654.00 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

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



This chart compares what Rescue Union 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 Rescue Union 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, Rescue Union School District's LCAP budgeted \$1,662,871.00 for planned actions to increase or improve services for high needs students. Rescue Union School District actually spent \$1,531,948.00 for actions to increase or improve services for high needs students in 2022-23.

The difference between the budgeted and actual expenditures of \$-130,923 had the following impact on Rescue Union School District's ability to increase or improve services for high needs students:

There was not impact on Rescue USD's ability to increase or improve services for high need students.



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
Rescue Union School District	Jim Shoemake Superintendent	jshoemake@rescueusd.org (530) 677-4461

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.

Situated approximately 30 miles east of Sacramento and nestled in the beautiful foothills of the Sierra Nevada Mountains, the Rescue Union School District proudly serves the communities of Rescue, Shingle Springs, Cameron Park, and El Dorado Hills. The district is well known and respected for the quality educational programs it provides to students in transitional kindergarten through eighth grade. As of April 2023, student enrollment within the district is 3,447 which is lower than last year but still an improvement over projections.

The Rescue Union School District includes five elementary schools and two middle schools, and all of our schools have been recognized with either the California Distinguished School Award, National Blue Ribbon School Award, or the California Gold Ribbon School Award. All schools pride themselves on providing positive school climates, and each is committed to ensuring that all children receive a rigorous, meaningful, and stimulating academic experience that prepares them well for college and career. For the 2022-2023 school year, Rescue Union School District also offered a virtual Long Term Independent Study Program for those students who were not comfortable coming to school in person due to the pandemic. 26 of our TK-8 took advantage of that program. Rescue intends to offer this program in the 2023-2024 school year as well.

Rescue Union School District serves a demographic population that is 71.1% White, 15.6% Hispanic, 5.8% Asian, 0.9% African American, 2% Filipino, and 3.9% two or more races. 15.6% of our students are socioeconomically disadvantaged (eligible for free or reduced priced lunches or have a parent/guardian that did not receive a high school diploma), and 4.2% of our students are English learners, as noted on the CA School Dashboard at <https://www.caschooldashboard.org>

District-wide, as of the 2022 State test data, 70.37% of students in grades three through eight are meeting or exceeding English language Arts standards as measured by the Smarter Balanced Summative Assessment, while 60.01% of our students are meeting or exceeding the standard in mathematics. Performance on locally defined benchmark assessments, including DIBELS, curriculum-based math assessments, and Reading Level measurements, also indicate that a majority of our students are making progress in meeting the state's academic standards.

In addition to providing rigorous instruction aligned to the California State Standards in all core academic classes, the Rescue Union School District offers a range of enriching electives, including, but not limited to, courses in robotics, computer assisted drafting, health, aeronautics, computer science, music, and world language. The District utilizes the CTEIG grant to provide classes and instruction in technology that feed into the academic pathway of the high school district courses that are offered. The district recognizes that it takes outstanding teachers, support staff, and administrators to bring these quality educational programs to life. Rescue USD strives to hire only the very best faculty, staff, and administrators. In support of this claim, 100% of our teachers are fully and appropriately credentialed. Additionally, every site has a full-time Health Office Nurse and Counselor.

Reflections: Successes

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

The Rescue Union School District prides itself on quality programs and practices. The students who attend our schools are making remarkable academic gains and developing the knowledge and critical thinking skills necessary to be successful in college and career. Based on a historical review of the California School Dashboard, it is clear that the majority of students were meeting or exceeding academic standards, as measured by the Smarter Balanced Summative Assessment and local metrics. The 2022 Smarter Balanced Summative Assessment results indicate that 70.37% of our third through eighth graders met or exceeded the standard for English language arts and 60.01% of students met or exceeded the standard in math. The California School Dashboard indicates that all students are performing at a "high" level in English Language Arts and mathematics and English Learner progress is at the "Very High" category. Local academic metrics, including DIBELS, Reading Level measurements, and curricular-based benchmark assessments also indicate that most students are making progress on mastering the California State Standards for English language arts and mathematics. New curricular adoptions that are aligned to the California State Standards, coupled with regular and ongoing training centered on standards aligned instruction, have aided us in achieving these results.

Positive school climate is another source of pride for the Rescue Union School District. Teachers, support staff, administrators, and the students themselves go to great lengths to ensure that children feel safe and connected to their school. Results from the 2022-2023 California Healthy Kids Survey, administered to fifth and seventh graders at all schools, indicate that 80% of elementary students and 68% of middle school students feel connected to their school most or all of the time. 82% of elementary students reported feeling safe at school most or all of the time and only 69% of middle school students reported that they feel safe or very safe. The California School Dashboard has been recalibrated to present baseline data for the state and local indicators since it has been suspended since 2019. The baseline state indicator for suspension is listed as medium for the "all students" category. However, our suspension data is much lower than the state average. Notably, all Local Indicator in the areas of Teachers, Instructional Materials, Facilities, Parent and Family Engagement, and Local Climate Survey have met the necessary standards. For the 2022-2023 school year, 100% of our teachers are appropriately credentialed and assigned.

Rescue Union School District is also proud of the technology initiatives contained in our LCAP and the progress we've made in advancing the effective use of educational technology within the classroom environment. Currently we have a student to computer ratio of 1:1 3rd - 8th

grade and we have implemented a Computer Replacement Program where we are refreshing 20% of our student and staff computers each year to ensure our technology is up to date. Courses, such as our Project Lead the Way series, have students using state of the art technology to construct and program VEX robots, develop their own functional apps using MIT App Inventor, design real world structures using professional grade computer assisted drafting software, and code with Python. We have also invested in personnel and staff development to support continued growth and the ability to most effectively use technology to enhance and even redefine the educational experience for our students.

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.

The California School Dashboard was reinstated providing results for 2022. The format was adjusted to provide a baseline score to recalibrate the Dashboard due to the three year suspension due to the pandemic. The results are as follows:

The following state indicators contain student groups that are identified in areas where improvement based on metrics on the California School Dashboard:

Chronic Absenteeism* - African American, Hispanic, Socioeconomically Disadvantaged Students, and Students with Disabilities (Very High); Asian English Learners, Filipino, Two or More Races, and White (High)

Suspension Rate - African American (Very High); English Learners and Students with Disabilities (High)

English Language Arts - English Learners and Students with Disabilities (Low)

Mathematics - English Learners, Socioeconomically Disadvantaged, Students with Disabilities (Low)

*Chronic Absenteeism rates are indicative of California Department of Public Health (CDPH) criteria regarding attendance regarding the potential exposure of COVID-19 requiring students to miss school. These rates are much higher than our historic attendance trends.

No local performance indicators fall within the “Not Met” or “Not Met for Two Years” category on the LCFF Evaluation Rubric.

According to the California School Dashboard, the following state indicators contained student groups that performed two or more performance levels below the "all students" category:

Suspension Rate - African American (Very High)

English Language Arts - English Learners and Students with Disabilities (Low)

Mathematics - English Learners, Socioeconomically Disadvantaged, Students with Disabilities (Low)

To address suspension rates, discussions are being held with our Multi-Tiered System of Support Coordinator, school site principals and teachers to develop better alternatives to suspension. Restorative Practices training and associated school-based programs have been

implemented at all schools to promote alternatives to suspension. The district is implementing Positive Behavioral Interventions and Supports at all seven schools, and a behaviorist and supporting team of paraeducators have been hired to work directly with students who may be engaged in behaviors that could lead to suspension. Social Emotional Learning and Trauma Informed Practices continue to be a focus this year to help school personnel better understand students' emotional states and provide appropriate responses. Full-time Counselors have been hired at all elementary sites as well as Additional Psychologists and Behaviorists have been hired to support students as well.

To further lower our chronic absenteeism rate, the district is closely monitoring absences for all students and using various means to reach out to families who have students with excessive absences. Outreach programs include in person meetings with administrators, phone conferences with principals and secretaries, letters mailed to families, and partnerships with the El Dorado County Office of Education.

To further support our socioeconomically disadvantaged students and students with disabilities, the Rescue Union School District is utilizing LCFF base and supplemental funds to address the academic achievement gaps for all students, including English learners, Socioeconomically Disadvantaged students, Homeless/McKinney Vento Students, and Students with Disabilities. Intervention funds are allocated to each of our seven schools to support programs such as before and after-school tutoring, increased support personnel, remediation curriculum, etc. School administrators, working with their school site councils, have local discretion to use these funds to best address the unique needs of their student population.

An English Learner coordinator (Coordinator of Multi-Tiered System of Support) and bilingual para-educators have been hired by the district to support English learners, coordinate effective intervention programs, and provide professional development on "integrated" and "designated" English instruction. Teams of special education and general education teachers work with administrators, students, and parents to address students with disabilities' needs through the IEP process.

LCAP Highlights

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

Effective educational partner engagement remains a key factor in the successful creation of this year's LCAP. This year we solicited viewpoints and suggestions from our educational partners (board, parents, students, staff, and DELAC) throughout our district, as gathered from several important educational partner feedback loops:

- California Healthy Kids Survey
- California School Climate survey
- California School Parent Survey
- Our own LCAP survey with closed and open ended questions inviting parent and student input and feedback. Over 300 families responded to the survey.

- Our District English Language Advisory Committee also met and provided important perspective on the needs of our English language learners and the unique challenges many of these students face.
- Our teachers, support staff, and administrators have contributed their input via our weekly and monthly meetings with RUFT, CSEA and Management, providing recommendations on how to best serve the needs of the children they work with.
- And, perhaps most importantly, our students' voices have been heard, as they've shared valuable insights through Student Listening Circles, group meetings with their site principals, and student government/staff conversations where their ideas, suggestions, and concerns were recorded by administrators.

With the collective input from all of our educational partners we've refined our LCAP to ensure it is thorough in addressing the needs of our students, families, schools, and surrounding communities.

The LCAP supports effective, universal core instruction, while at the same time provides significant enrichment opportunities and targeted intervention and supports. The integration of effective educational technology, such as Chromebooks and G-Suite, into the classroom continues to be a stakeholder priority. In response, additional technology devices and professional development are included in our plan. The importance of school climate can never be understated, and the LCAP addresses this need through initiatives such as the addition of a Multi-Tiered System of Support (MTSS) Coordinator, increased counseling services, a team of behavior support aides, PBIS implementation, district-wide Trauma Informed Practices training, and character education programs. English learners' needs are assessed through the ELPAC and other measures, and these children receive assistance throughout the year from additional personnel such as bilingual para-educators and a Multi-Tiered Systems of Support and Special Programs (Title 1 and EL) Coordinator. The LCAP also provides intervention funds for each school so that teachers and administrators can craft an academically supportive program that is tailored to the needs of their school's population. In the LCAP, we also strive to provide professional development opportunities that align with the diverse work that our employees do. Whether it be a teacher, secretary, custodian, media clerk, bus driver, or any other employee, we've prioritized ongoing training in our plan. Educator Effectiveness Funds have been allocated over the next 4 years to support professional development and training for staff in areas where they support student development. Our goal is to hire the best and provide the professional development and support to keep staff at the cutting edge of effective instruction and Social Emotional Learning (SEL) pedagogy.

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.

No Rescue Union School District Schools are eligible for Comprehensive Support and Improvement.

Support for Identified Schools

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

No Rescue Union School District Schools are eligible for Comprehensive Support and Improvement.

Monitoring and Evaluating Effectiveness

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

No Rescue Union School District Schools are eligible for Comprehensive Support and Improvement.

Engaging Educational Partners

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

Rescue Union School District considers educational partners input as critical and their voice influences each goal and corresponding action and expenditure throughout the Local Control and Accountability Plan (LCAP). Educational partners that provided input included the following: Rescue Union School Board of Trustees, Site Administrators, District Leadership Team, Parent Teacher Organizations (PTOs) and Parent Teacher Clubs (PTCs), Rescue Union Federation of Teachers (RUFT), Rescue Classified School Employees Association (CSEA), District English Language Advisory Committee (DELAC), Parent Advisory Committee (PAC), all parents and students from each site via various surveys and feedback loops. The timeline for meeting with each educational partner group spanned the course of the school year with continuous meetings being held with our leadership and community committees. The California Healthy Kids Survey along with the California School Parent and Climate Surveys were held during the Fall of 2022. LCAP surveys were conducted during the Spring of 2023.

As noted earlier input was collected using:

- California Healthy Kids Survey
- California School Climate survey
- California School Parent Survey
- Our own LCAP survey with closed and open ended questions inviting parent and student input and feedback. Nearly 300 families responded to the survey.
- Our District English Language Advisory Committee also met and provided important perspective on the needs of our English language learners and the unique challenges many of these students face.
- Our teachers, support staff, and administrators have contributed their input via our weekly and monthly meetings with RUFT, CSEA and Management, providing recommendations on how to best serve the needs of the children they work with.
- Discipline referrals and suspension rates
- Behavioral observations
- Attendance rates
- And, perhaps most importantly, our students' voices have been heard, as they've shared valuable insights through Student Listening Circles, group meetings with their site principals, and student government/staff conversations where their ideas, suggestions, and concerns were recorded by administrators.

Information from each survey and data point was reviewed by the district leadership teams to determine LCAP priorities and needs.

The Rescue Union School Districts has also consulted with the El Dorado County Special Education Local Plan Area (SELPA) during the 2022-2023 school year to discuss ways in which special education students could be supported in the RUSD LCAP.

A summary of the feedback provided by specific educational partners.

Student Feedback: We met with students from every school and asked the following questions:

What do you love about your school?

Do you have a trusted adult on campus?

What would be done to make your school better?

If you were the Superintendent what decision(s) would you make?

Below is a summary of student feedback for each question:

What do you love about your school?

- At every school site students reported that their teachers were nice and care about them.
- They commented on the cleanness of our schools and that for the most part students are respectful and inclusive of one another.
- At our schools with gardens students shared that they liked an alternative recess activity and the fun things they could do in the garden.

Do you have a trusted adult on campus?

- At every site students overwhelmingly indicated they could name an adult they trust on campus.

What would be done to make your school better?

- At each site students were able to share something that needed to be fixed (wall balls, mirrors in the bathroom, restriping of courts/play surfaces, etc). In most cases it was 1-2 things per site, but the theme of deferred maintenance and repairs resonated with our team.
- Shade structures or umbrellas were also high on the list at sites.

If you were the Superintendent what decision(s) would you make?

- Almost universally students shared two themes:

1. Purchase additional recess items for schools (balls, goals, play structures, etc.)
2. Improve the quality and variety of the food we serve

Certificated Feedback: Certificated staff prioritized:

- continuing our implementation of a multi-tiered system of support (MTSS) to address student behaviors
- bringing back our academic intervention specialist positions
- increased special education supports including aides and certificated teachers
- Maintaining our full-time counselors
- adding prep for K teachers

Classified Feedback: Classified staff prioritized:

- additional para educator support
- training for various employees including the mechanic, library media coordinators, and paraeducators
- professional development and support for behavior issues

Parent Feedback: Parents, through the Local RUSD Parent LCAP Survey responded very positively (strongly agreed, somewhat agreed) about their child's experience:

- My child's teacher(s) provide high quality instruction: 85% (up from 83.4%)
- My child's teacher(s) utilize learning experiences that actively engage my student in learning: 89.7% (up from 80%)
- My child's teacher(s) utilize learning experiences that challenge my student in their learning: 88.7% (up from 75.6%)
- My child's average class size met my interests in 2022-2023: 81% (up from 75.1%)
- My child has access to academic supports at their school if needed: 83.6% (up from 70.1%)
- My child feels safe at their school: 92% (up from 85.5%)
- My child can name an adult at their school that cares about them: 91.7% (up from 86.7%)
- I can name an adult at my students school that cares about my child: 90% (up from 84.2%)
- My child feels connected to their school: 93% (up from 79%)
- My child's school is clean: 93.6% (up from 84.9%)
- My child's school is responsive to the social-emotional needs of my child and our family: 84.6% (up from 71.2%)
- My school communicates with parents/guardians in a timely and informative manner: 91.4% (up from 81.1%)
- The school staff promptly respond to my phone calls, messages, or emails: 90% (up from 87.8%)
- My child has access to high quality instructional materials and technology resources: 91.6% (up from 77.1%)

Below are a few quotes that generally capture the feedback we received when we asked "When you think about the 2022-2023 school year, what do you think the Rescue Union School District, your child's school (or any of the departments such as technology, food services, student services, food services, etc) are doing well?"

- I like that our school (all schools) now have a full-time school counselor that provides ongoing support to the students. I think this is so needed for today's kids and I really hope the district will always keep the funding for this type of support.
- I think my child's teacher is doing an amazing job (first year teacher) and that she truly cares about the students.
- Providing a good, safe, and clean learning environment
- Everything. We LOVE our school
- The teachers that are great are really great/fantastic/going the extra mile
- Communication is outstanding
- Thank you to our bus driver for their excellent care of my child and for being the first cheerful face my child sees in the morning!
- Facilities are well kept and clean
- I like that our kids are exposed to computers and programs like google classroom.
- I love our Garden program!

- My child has really enjoyed hot lunch at school nearly every day this year.
- Administration is visible on campus in mornings & afternoons
- I think you guys are all doing a fantastic job!

Below are a few quotes that generally capture the feedback we received when we asked "when you think about the 2022-2023 school year, what do you think the Rescue Union School District, your child's school (or any of the departments (such as technology, food services, student services, food services, etc) could improve upon?"

- Keep doing what you are doing. Thank you so much.
- I do believe food service could offer a few more healthier options.
- Enough with the free lunches for everyone
- Would love to see less processed items offered for meals
- Facilities need to be updated
- It seems trivial but the pickup and drop-off situation at this school is challenging
- The portables need maintenance.
- It would be nice if the school had options for kids who excel
- Dealing with children that have behavioral issues

Parent Feedback: Parents, through the California School Parent Survey responded very positively (very strongly agreed, strongly agreed, somewhat strongly agreed) about the following:

Summary of Key Indicators - Elementary

Parental Involvement

Promotion of parental Involvement: 88%
 School encourages me to be an active partner: 97%
 School actively seeks input of parents: 73%
 Parents feel welcome to participate: 95%

School Supports for Students

Promotes academic success for all students: 94%
 School is a safe place for my child: 95%
 School has adults who really care about students: 95%
 Communication with parents about school: 90%

Fairness, Rule Clarity, and Respect for Diversity

School enforces rules equally: 84%
 School treats all students with respect: 95%

School promotes respect of cultural beliefs: 76%

Provides counseling or other ways to help students with social or emotional needs: 70%

Substance Use, School Disorder, and Bullying

Student alcohol and drug use (large problem or somewhat a problem): 0%

Student tobacco use (large problem or somewhat a problem): 0%

Student vaping use (large problem or somewhat a problem): 0%

Racial/ethnic conflicts (large problem or somewhat a problem): 3%

Harassment or bullying of students (large problem or somewhat a problem): 14%

Facilities

School has clean and well maintained facilities: 96%

Analysis of Data - Elementary

Bright Spots

Students are motivated to learn

Students are connected to their school

Schools have adults that really care about students

Communication with families about school is strong

Facilities are clean and well maintained

Areas of Focus

Involving parents at school and making them feel welcome to participate

Promoting awareness of the importance of self care. Students need to get plenty of sleep and eat properly.

Summary of Key Indicators - Middle School

Parental Involvement

Promotion of parental Involvement: 70%

School encourages me to be an active partner: 82%

School actively seeks input of parents: 59%

Parents feel welcome to participate: 70%

School Supports for Students

Promotes academic success for all students: 87%

School is a safe place for my child: 91%

School has adults who really care about students: 91%

Communication with parents about school: 86%

Fairness, Rule Clarity, and Respect for Diversity

School enforces rules equally: 75%

School treats all students with respect: 88%

School promotes respect of cultural beliefs: 69%

Provides counseling or other ways to help students with social or emotional needs: 53%

Analysis of Data - Middle Schools

Bright Spots

Strong Parent participation

Academic motivation and school connectedness is improving

Students are taking better care of themselves

Areas of Focus

Inappropriate behaviors at school, including bullying, and spreading rumors have increased

Emotional stress and support continue to be an area of concern

Administrators' Feedback: Principals and directors shared a desire to provide increased levels of focused professional development (MTSS, PBIS, NGSS and Continuous Improvement). Principals expressed a strong desire to resume focus on professional development activities and other initiatives that have been stalled in recent years for a variety of reasons (COVID, new staff, etc) Principals also asked for continued support through supplemental curricular programs such as IXL, Mystery Science, and the Sadlier Oxford Vocabulary program. There was also universal support for our increased counseling services.

DELCAC Feedback: The District English Language Advisory Committee met on September 20, 2022 and April 17, 2023 to discuss the Local Control Accountability Plan and provide input on ways to best meet the needs of the district's English learners. Recommendations from the group They appreciated our new Community Liaison. There was some interest in additional intervention programs, such as after school support classes and homework assistance programs. The group also recommended increased/improved communication between the general education teachers and EL support personnel to better coordinate services for students. Some parents do not know what to do or how to help from home.

Board Feedback: The Board had a variety of opportunities this year to learn more about the impact of our LCAP on our different departments, school and our student. They were able to receive important data points and pose questions to staff. Additionally this LCAP reflects a commitment to the three goals and action items the Board set last year for the district. Additionally the Board held a Study Session on May 24, 2022 to look at our draft budget through the lens of our three goals.

The Rescue Union School District also consulted with the El Dorado County Special Education Local Plan Area (SELPA) to discuss ways in which special education students could be supported in the RUSD LCAP. This consultation occurred throughout the year with 1:1 meetings with SELPA staff and our Superintendent who sits on the county SELPA Executive Board. Specifically, we discussed the recruitment and

retention of certificated staff and paraeducators with the SELPA. Our Director of Special Education has also been working closely with the El Dorado County Special Education Local Plan Area (SELPA) to discuss improved services. This year we also added a Special Education Coordinator and another Behaviorist to support our efforts in this area.

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

As a result of the specific educational partner input last year, the District prioritized addressing student behavior and restructured the district office staff to create a Coordinator of Multi-Tiered System of Support (MTSS) at no additional cost to the district. Social emotional support services continue to be a priority of our educational partners and this year we increased supports to sites, staff and students by adding full-time counselors at all of our sites and adding a behaviorist, psychologist, and Special Education Coordinator.

Increased intervention services for general and special education students were also identified as a priority through the educational partner engagement process and as a result, the District plans to provide instructional assistants for all kindergarten and TK classes, general and special education paraeducators to support struggling students. The District also intends to support students and staff through the purchase of additional Chromebooks and both online and physical curricular support programs such as SeeSaw, IXL, and the Sadlier Oxford Vocabulary program. The District is planning to continue providing before or after school English language support classes. We also extended our after school tutoring to a common-space area at a local apartment complex. This was well received and utilized and we are exploring expanding our footprint to other apartment complexes.

A desire for increased landscaping and custodial support at our facilities was also shared through the educational partner engagement process, and as a result, the District increased the total hours our Utility Techs can provide support to our sites each week by 15 hours. This was very well received by staff, students and our educational partners based on anecdotal feedback and our survey results. Additionally we have employed additional floating custodians to ensure that schools are clean and safe.

The District also received educational partner feedback requesting additional staff training and focus on student behavior. In response, the District prioritized such training, for all staff, last year and again for the 2023-2024 school year.

Goals and Actions

Goal

Goal #	Description
1	The District will provide quality educational services to maximize academic achievement for all individual students and student groups (Priority 1: Basic; Priority 2: State Standards; Priority 4: Pupil Achievement; Priority 5: Pupil Engagement; Priority 7: Course Access; Priority 8: Other Pupil Outcomes).

An explanation of why the LEA has developed this goal.

Parents identified educational services, including an engaging curriculum, challenging learning environments, and low class sizes as high priorities on the 2022 LCAP Parent Survey. Students identified engagement in learning as a high priority during student focus group meetings. Teachers also prioritized quality instructional programs and low class sizes during LCAP consultation meetings.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Grade Span Adjustment	Estimated Grade Span adjustment of 23.67 in grades K-3.	The 2021-22 K-3 average class size was 20.77	The 2022-23 K-3 average class size was _____		Grade Span adjustment will remain at 24.0 or below.
Lexile Proficiency Report	Last Test in Time Period 40% Advanced 24% Proficient 30% Basic 6% Below Basic	Last Test in the Time Period 44% Advanced 24% Proficient 25% Basic 7% Below Basic	The District is retiring this metric in efforts of transitioning from the Reading Counts Program to Accelerated Reader that offers different metrics for evaluating reading progress. An Accelerated Reader Metric is listed below.		Students will continue to improve reading proficiency as measured by the SRI Lexile Assessment.
Smarter Balanced Interim Assessment (Mathematics ICA)	The most recent administration of the Smarter Balanced	The District is retiring this metric in efforts of using the Smarter			Students will continue to improve math proficiency as

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>Interim Assessments for Mathematics (ICA) indicted that 71.2% of assessed students in grades 3-5 were at or near standard.</p> <p>The most recent administration of the Smarter Balanced Interim Assessments for Mathematics (ICA) indicted that 63.9% of assessed students in grades 6-8 were at or near standard</p>	Balanced Interim Assessment Blocks (IAB) in lieu of the Interim Comprehensive Assessment (ICA) to provide more timely feedback.			measured by the Smarter Balanced Interim Comprehensive Assessments for Math.
Smarter Balanced Interim Assessment Blocks (Mathematics IAB)	This is a new metric for 2021-2022.	<p>The 2021-22 administration of the Smarter Balanced Interim Assessments for Mathematics provided a baseline indicating that 86.9% of assessed students in grades 3-5 were at or near standard.</p> <p>The 2021-22 administration of the Smarter Balanced Interim Assessments for Mathematics provided a baseline</p>	<p>The 2022-23 administration of the Smarter Balanced Interim Assessments for Mathematics indicated that 88.5% of assessed students in grades 3-5 were at or near standard</p> <p>The 2022-23 administration of the Smarter Balanced Interim Assessments for Mathematics indicated that 84% of assessed students in</p>		Students will continue to improve math proficiency as measured by the Smarter Balanced Interim Assessment Blocks for Math.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		indicating that 84.3% of assessed students in grades 6-8 were at or near standard.	grades 6-8 were at or near standard		
Smarter Balanced Interim Assessment (Reading Informational Text IAB)	The most recent administration of the Smarter Balanced Interim Assessment for Reading Informational Text indicated that 86.8% of students were at or near the standard.	The 2021-22 administration of the Smarter Balanced Interim Assessment for Reading Informational Text indicated that 93.4% of students were at or near standard.	The 2022-23 administration of the Smarter Balanced Interim Assessment for Reading Informational Text indicated that 93.8% of students were at or near standard.		Students will continue to improve reading proficiency as measured by the Smarter Balanced Interim Assessment for Reading Informational Text.
English Learner Indicator on the California School Dashboard	As reported on the 2019 California School Dashboard, 62.7% of ELs were making progress towards English language proficiency.	Due to the pandemic, the California School Dashboard is not providing specific academic indicators for English Language proficiency. However, we are using the 2021 ELPAC scores that illustrate 23% of EL students made progress towards English Language proficiency. Fourteen percent of English Learners were reclassified during the 2021-22 school year.	As reported on the 2022 California School Dashboard, 67% of English Learners made progress towards English language proficiency.		English learners will continue to make progress toward English language proficiency, as reported on the 2019 California School Dashboard.
Parent Survey Results	Parent Survey data indicates that	The 2021-22 Parent Survey data continue	The 2022-23 Parent Survey data continue		Student perceptions regarding educational

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	educational services are among the highest priority for parents, guardians, and caregivers. On the survey, human resources, including teachers, administrators, and support staff ranked highest in terms of what the district is doing well. However, staff was also the number one area of focus when asked what the district can improve upon.	to affirm that educational services are among the highest priority for parents, guardians, and caregivers. Communication and the availability of educational resources including technology were listed as aspects the district is doing well. Families also ranked staff including administrators, teachers, and support staff high. One area of focus for improvement was the desire for increased involvement of parent volunteers within the school setting. You can see specific details and data in the Engaging Educational Partner section of the LCAP.	to affirm that educational services are among the highest priority for parents, guardians, and caregivers. Communication and the availability of educational resources including technology were listed as aspects the district is doing well. Families also ranked staff including administrators, teachers, and support staff high. One area of focus for improvement was the desire to continue focusing on student safety and social emotional support. You can see specific details and data in the Engaging Educational Partner section of the LCAP.		services will continue to improve as measured by the annually administered surveys.
Student Listening Circle Feedback	2018 Student Listening Circle data indicates that most students are very pleased with their	The 2021-22 Student Listening Circle data affirmed that students continue to be pleased with their	Student Feedback: We met with students from every school and asked the following questions:		Student perceptions regarding educational services will continue to improve as measured by the

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>teachers, administrators, and support staff. Many would like to see additional electives, including visual and performing arts taught during the school day. Many students also reported a desire for more time for physical education and less homework.</p>	<p>teachers, administrators and support staff. Many would like to see additional elective opportunities. Middle school students shared a desire for more opportunities to receive life skills instruction.</p> <p>You can see specific details and data in the Engaging Educational Partner section of the LCAP.</p>	<p>What do you love about your school? Do you have a trusted adult on campus? What would be done to make your school better? If you were the Superintendent what decision(s) would you make?</p> <p>The 2022-23 Student Listening Circle data affirmed that students continue to be pleased with their teachers, administrators and support staff. Many would like to see additional supplies for playground/field time available at recess and lunch. At our schools with gardens students shared that they liked an alternative recess activity and the fun things they could do in the garden. Food options were a topic at every site as well.</p>		<p>annually conducted Student Listening Circles.</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
			You can see specific details and data in the Engaging Educational Partner section of the LCAP.		
Academic Indicator on the California School Dashboard for ELA	As reported on the 2019 CAASPP Scores Website, 74.15% of students met or exceeded ELA standards. The 2019 California School Dashboard shows our students to be 46.1 points above standard in ELA.	Due to the pandemic, the California School Dashboard is not providing specific academic indicators for CAASPP for the 2021 assessment. However, the CAASPP Website did report that 69.3% of students met or exceeded ELA standards. The assessment was a modified version of the test with a reduction in the number of test items.	As reported on the 2022 CAASPP Scores Website, 70.37% of students met or exceeded ELA standards. The 2022 California School Dashboard shows our students to be 38.3 points above standard in ELA.		Students will continue to improve overall ELA proficiency as measured by the Smarter Balanced Summative Assessment for ELA.
Academic Indicator on the California School Dashboard for Math	As reported on the 2019 CAASPP Scores Website, 65.32% of students met or exceeded ELA standards. The 2019	Due to the pandemic, the California School Dashboard is not providing specific academic indicators for CAASPP for the	As reported on the 2022 CAASPP Scores Website, 60.01% of students met or exceeded ELA standards. The 2022		Students will continue to improve overall Math proficiency as measured by the Smarter Balanced

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	California School Dashboard shows our students to be 28.2 points above standard in Math.	2021 assessment. However, the CAASPP Website did report that 61.1% of students met or exceeded Math standards. The assessment was a modified version of the test with a reduction in the number of test items.	California School Dashboard shows our students to be 15.5 points above standard in Math.		Summative Assessment for Math.
Teachers are appropriately credentialed and assigned.	100% of Rescue teaching staff are appropriately credentialed and assigned.	100% of Rescue teaching staff are appropriately credentialed and assigned.	100% of Rescue teaching staff are appropriately credentialed and assigned.		100% of Rescue teaching staff will be appropriately credentialed and assigned.
Pupils have access to standards aligned instructional materials	Per Williams 100% of pupils have access to standards aligned instructional materials	Per Williams 100% of pupils have access to standards aligned instructional materials.	Per Williams 100% of pupils have access to standards aligned instructional materials.		100% of pupils will have access to standards aligned instructional materials
Accelerated Reader Star Reading Proficiency Rate			In 2022-23, The Rescue USD transitioned from the Reading Counts Program to Renaissance and used the Star Reading Assessment to monitor student reading levels and progress. Students in grades 3-8 were assessed multiple		Students will continue to improve reading proficiency as measured by the Star Reading Assessment.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
			<p>times throughout the school year. Below is the percentage of student progress as it pertains to the appropriate category:</p> <p>Above Benchmark (Level 4): 32.3%</p> <p>At Benchmark (Level 3): 38.7%</p> <p>Below Benchmark (Level 2): 17.1%</p> <p>Far Below Benchmark (Level 1): 11.9%</p>		

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Certificated Staff	Certificated teaching staff (Gen Ed, SPED, Substitutes) will provide a broad course of study and enrichment that is rigorous and engaging for all students. Professional development opportunities will be provided for teachers to ensure quality educational opportunities for students. All adjunct duty and stipend positions are included in this service.	\$22,141,847.00	No
1.2	Classified Staff	Classified Instructional Staff (Gen Ed aides, SPED aides, library media coordinators) will support students at all sites. Professional development opportunities will be provided to staff to ensure quality educational opportunities and support services for students.	\$2,837,878.00	No

Action #	Title	Description	Total Funds	Contributing
1.3	Low Class Size	The District will strive for low class sizes in grades K-3.		No
1.4	Unduplicated Pupil Supports	District will provide additional academic supports for English language learners, socioeconomically disadvantaged students, foster youth, homeless students, Title I identified students, and immigrant students. Services may include interventions, software, aides, staffing, professional development , and materials needed to meet the needs of our unduplicated students. Counseling services will be provided to all sites, primarily to serve unduplicated students. AVID will be provided for all students at Pleasant Grove, which will help students with organization , academic success, and the ability to be college and career ready. PBIS will be instituted at all sites to provide a structure for behavioral support. The Multi-Tiered Systems of Supports and Special Programs Coordinator will provide supports and services for unduplicated students, as well as professional development for certificated and classified personnel who work with our unduplicated students. English learner supports will be provided at each school site. The services include at a minimum the provision of English Language integrated support to students by trained staff members. In addition, Bilingual Community Liaison will be provided to provide social and academic outreach supports, and translation services, as needed, including supports for Foster Youth and Kinship Care families. A Summer Learning Program will be provided for unduplicated Students, with a focus on academic support and a "Jump Start" for the following year. Behavioral Supports also provided to students through a Behaviorist and Behavioral aides.	\$1,609,354.00	Yes
1.5	Instructional resources	Instructional resources for general education and special education students, including curriculum, technology, software, professional development, textbook adoptions, and other engaging, standards-aligned materials will be provided to support student learning.	\$2,962,635.00	No

Action #	Title	Description	Total Funds	Contributing

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.

Overall, the District is very proud of the implementation of actions and services to meet the educational needs of our students as outlined in Goal 1. Teachers, administrators, and support staff ensured that quality educational programs were provided to all students, while unduplicated students, special education students and any other student needing supports had their needs addressed. Class sizes remained lower than the contractual requirement in all grades TK-8. Materials and resources were provided to meet the educational needs of students, including many online applications to enhance student learning in all subject areas. Next Generation Science Standards materials were also provided to all grades. We added the Renaissance Program (Accelerated Reader and STAR) to replace Reading Counts which serves as one of our programs that monitors reading level progress for our 2nd grade through 8th grade students. We also piloted Science curriculum and selected TWIG Science as our new Next Generation Science Standards (NGSS) curriculum.

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.

2021-2022 ANALYSIS. NEEDS TO BE UPDATED

Goal 1 expenditures overall were higher due to increased student enroll over projected student enrollment. Rescue experienced over 100 students more than we had projected. We added additional certificated and classified staff to support these students and ensure we maintained lower class sizes. Unfortunately, we had times where we had unfilled positions due to the lack of workforce in our community. These unfilled positions did reduce the actual expenditures compared to budgeted contributing expenditures, however it did not impact our over programs or services to students.

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

Overall, the effectiveness of the actions and services outlined in Goal 1 were successful. The District continues to add activities, clubs, field trips, and other opportunities to enhance student learning experiences. The California School Dashboard provided baseline scores for English Language Arts and Mathematics to recalibrate their system. The District continued to use local assessments and measures to monitor student academic progress. A performance gap, although typically narrower than the state average, still exists for some of our student groups, including students with Disabilities, English Learners, Socioeconomically Disadvantaged students and Hispanic/Latino students. As such, targeted efforts will continue to support these specific student groups in subsequent years.

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.

After careful review of the District's assessment data, it is clear that many of the programs and services that have led to the academic success of our students should continue. We continue to assess students throughout the year using local District assessments including our fluency and Interim Assessment Blocks. This year we also added the Star Reading Assessment to monitor student reading progress. This was done as we transitioned from Reading Counts to the Renaissance program. We will be utilizing the new baseline data from the California School Dashboard to measure student progress in English Language Arts and Mathematics moving forward in the subsequent years. The District organized an Elementary Science pilot where K-5 teachers piloted programs and ultimately selected the Twig Science program to adopt. Twig was more engaging for students and meets the Next Generation Science standards as well. The District will begin to formally use the NGSS-aligned Twig Science program in the 2023-24 school year.

Additional trainings and professional development opportunities for general education and special education teachers will be provided. The District will continue to support its existing Transitional Kindergarten program in alignment with the Universal Transitional Kindergarten initiative.

Additionally, most of the State funds related to this Goal come from targeted grants and/or "categorical" allocations and we have written our plans to align and support our District LCAP goals and actions:

- ELOP Grant
- Support our summer program
- Educator Effectiveness Block Grant
- Learning Recovery Grant
- Staff training and professional development
- TK Funding
- Support TK program
- Special Education Funding
- TBD by SELPA

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	The District will provide safe, clean, student-centered learning environments that are responsive to the social-emotional needs of all children and families. (Priority 1: Basic; Priority 3: Parental Involvement; Priority 5: Pupil Engagement; Priority 6: School Climate).

An explanation of why the LEA has developed this goal.

Parent LCAP Survey results, teacher feedback, DELAC advisory input, and student listening circle feedback all indicated the need for effective, ongoing, and enhanced programs that support life-skills education and the social, emotional, mental and physical health of all students.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
California Healthy Kids Survey (CHKS) Results	2020 Elementary CHKS Results School Connectedness - 82% Caring Adult Relationships - 83% Feel Safe at school - 88% Students well behaved -60%	2021 Elementary CHKS Results School Connectedness - 82% Caring Adult Relationships - 80% Feel Safe at school - 89% Students well behaved -63%	2022 Elementary CHKS Results School Connectedness - 80% Caring Adult Relationships - 77% Feel Safe at school - 82% Students well behaved -60%		Students perceptions will continue to improve as measured by the California Healthy Kids Survey
	2020 Middle School CHKS Results School Connectedness - 67% Caring Adult Relationships - 66%	2021 Middle School CHKS Results School Connectedness - 66% Caring Adult Relationships - 58%	2021 Middle School CHKS Results School Connectedness - 68% Caring Adult Relationships - 64%		

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Perceives school as safe - 67% Experienced any bullying - 29% Chronic Sadness or Hopelessness - 22%	Perceives school as safe - 66% Experienced any bullying - 30% Chronic Sadness or Hopelessness - 25%	Perceives school as safe - 69% Experienced any bullying - 36% Chronic Sadness or Hopelessness - 27%		
California Parent School Survey	2020 California Parent School Survey Promotes academic success for all - 94% Safe place for child - 90% Adults who care about students - 92% School treats students with respect - 90% Well maintained facilities - 90%	2021 California Parent School Survey Promotes academic success for all - 89% Safe place for child - 92% Adults who care about students - 93% School treats students with respect - 91% Well maintained facilities - 92% You can see specific details and data in the Engaging Educational Partner section of the LCAP.	2022 California Parent School Survey Promotes academic success for all - 94% Safe place for child - 95% Adults who care about students - 95% School treats students with respect - 95% Well maintained facilities - 96% You can see specific details and data in the Engaging Educational Partner section of the LCAP.		Parent perceptions will continue to improve as measured by the California School Parent Survey
California School Staff Survey	2020 California School Staff Survey Positive Learning and Working Environment for students - 100%	2021 California School Staff Survey Positive Learning and Working Environment for students - 99%	2022 California School Staff Survey Positive Learning and Working Environment for students - 99%		Staff perceptions will continue to improve as measured by the California School Staff Survey

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Positive Learning and Working Environment for staff - 97% Adults who care about students - 100% Students are motivated to learn - 89%	Positive Learning and Working Environment for staff - 90% Adults who care about students - 98% Students are motivated to learn - 90%	Positive Learning and Working Environment for staff - 95% Adults who care about students - 97% Students are motivated to learn - 97%		
California School Dashboard Chronic Absenteeism Indicator	For the Fall 2019 California School Dashboard data release, the District's chronic absenteeism indicator for "All Students" is in the green category, with a rate of 4.2%, which is flat from the previous year.	Due to the pandemic, the California School Dashboard is not providing indicators for Chronic Absenteeism. However, we are utilizing our Aeries database to provide this information. Currently, there is a 19.2% rate of Chronic Absenteeism for the 2021-2022 school year.	For the 2022 California School Dashboard data release, the District's chronic absenteeism indicator for "All Students" is in the "High" category, with a rate of 19.9%, which is an increase from the 2019 Dashboard indicator results, which were prepandemic results.		The District's chronic absenteeism indicator for "All Students" will remain in the green or blue category.
California School Dashboard Suspension Indicator	For the Fall 2019 California School Dashboard data release, the District's suspension indicator for "All Students" is in the green category, with a rate of 1.2%	Since the California School Dashboard does not have data available, the District is utilizing local indicators which has determined that the suspension rate for the district was 0.45% for 2020-2021 school	For the 2022 California School Dashboard data release, the District's suspension indicator for "All Students" is in the "Medium" category, with a rate of 1.7% of the student body suspended at		The District's suspension indicator for "All Students" will remain in the green or blue category.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	and a "decrease" of 0.5% from the previous year.	year. This is a decrease of 0.75% from the previous year.	least one day. This is an "increase" of 0.5% from the 2019 Dashboard indicator results.		
Middle School Expulsion	Rescue USD reported zero (0) expulsion for the 2020-2021 school year.	Rescue USD reported one (1) expulsion for the 2021-2022 school year.	Rescue USD reported one (1) expulsion for the 2022-2023 school year.		The District's expulsion numbers will decrease with the goal being zero (0) expulsions.
Facilities Inspection Tool	The 2019-2020 Facilities Inspection Tool (FIT) indicates the following ratings for each school site: GV-Poor (due to abandoned portables) J-Fair LF-Fair LV-Good MV-Fair PG-Fair R-Fair	The 2021-2022 Facilities Inspection Tool (FIT) indicates the following ratings for each school site: GV - Poor (due to abandoned portables) J - Good LF - Good LV - Good MV - Fair PG - Fair R - Good	The 2022-2023 Facilities Inspection Tool (FIT) indicates the following ratings for each school site: GV - Fair J - Good LF - Good LV - Good MV - Fair PG - Good R - Good		Ratings for each school site, as measured by the Facilities Inspection Tool, will improve so that all are fair or good.
LCAP Community and Staff Survey	2021 Community and Staff LCAP Survey Results: School Connectedness <ul style="list-style-type: none"> Our students(s)/c hildren can name a 	2022 Community and Staff LCAP Survey Results: School Connectedness <ul style="list-style-type: none"> Our students(s)/c hildren can name a 	2023 Community and Staff LCAP Survey Results: School Connectedness <ul style="list-style-type: none"> Our students(s)/c hildren can name a 		All Educational Partners' perspectives will continue to improve as measured by the LCAP Community and Staff Survey.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>trusted adult on their campus = 89%</p> <ul style="list-style-type: none"> My students(s)/children feels connected to their school = 92% <p>Caring Adult Relationships</p> <ul style="list-style-type: none"> Our students/children can name a trusted adult on their campus = 90% I can name an adult at my students school that cares about my child = 91% <p>Feel Safe at school</p> <ul style="list-style-type: none"> My students(s)/children feels safe at their 	<p>trusted adult on their campus = 93%</p> <ul style="list-style-type: none"> My students(s)/children feels connected to their school = 93% <p>Caring Adult Relationships</p> <ul style="list-style-type: none"> Our students/children can name a trusted adult on their campus = 93% I can name an adult at my students school that cares about my child = 91% <p>Feel Safe at school</p> <ul style="list-style-type: none"> My students(s)/children feels safe at their 	<p>trusted adult on their campus = 91.4%</p> <ul style="list-style-type: none"> My students(s)/children feels connected to their school = 93.1% <p>Caring Adult Relationships</p> <ul style="list-style-type: none"> Our students/children can name a trusted adult on their campus = 91.4% I can name an adult at my students school that cares about my child = 89.9% <p>Feel Safe at school</p> <ul style="list-style-type: none"> My students(s)/children feels safe at their 		

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	school = 90% <ul style="list-style-type: none"> My students(s)/children(s) school is responsive to their social-emotional needs = 88% 	school = 95% <ul style="list-style-type: none"> My students(s)/children(s) school is responsive to their social-emotional needs = 88% 	school = 92.1% <ul style="list-style-type: none"> My students(s)/children(s) school is responsive to their social-emotional needs = 84.5% 		
Dropout rate	Rescue USD reported zero (0) dropouts for the 2020-2021 school year.	Rescue USD reported zero (0) dropouts for the 2021-2022 school year.	Rescue USD reported zero (0) dropouts for the 2022-2023 school year.		Continue to have a 0% dropout rate.

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Social Emotional Learning	The District will support Social Emotional Learning (SEL) including anti-bullying, character education, PBIS, Trauma Informed Practice, and restorative justice programs at each school site. Some of these expenditures are reflected in professional development activities in Goal 1 Action 1 and Action 4. In 2022-2023 the district is repurposing a vacant position into the Coordinator Of Multi-Tiered Systems of Support and Special Programs to support the work called out in Goal 2.1	\$317,680.00	No
2.2	Safe School Personnel	The District will provide personnel to ensure safe learning environments that meet the social emotional needs of all students. These positions include counselors, yard duty supervisors, custodians, Maintenance and Operations staff, nurses, health aides,	\$4,502,172.00	No

Action #	Title	Description	Total Funds	Contributing
		psychologists, and facilitators of trauma support groups. The expenditure for elementary counselors and a portion of the school counselors is reflected in Goal 1 Action 4.		
2.3	Safe School (Materials and Supplies)	The District will provide the materials, supplies, and services for nurses, health aides, psychologists, yard supervisors, Maintenance and Operations personnel, and custodians to ensure clean and safe school environments.	\$1,252,530.00	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.

The District is proud of the work that has been done to provide safe, clean, student-centered learning environments that are responsive to the social-emotional needs of all children and families. The pandemic affected staff and students in different ways, and for some, transitioning back to a school environment has been challenging. Full-time school Counselors, behaviorists, and support staff have been hired to provide social-emotional support to students. Chronic Absenteeism is up more than 15% from our baseline. This is largely due to the adherence to Health and Safety protocols such as quarantines due to COVID exposure. We expect this rate to continue go down as we have transitioned to more flexible Health and Safety requirements.

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.

2021-2022 ANALYSIS. NEEDS TO BE UPDATED.

Goal 2 expenditures overall were higher due to increased student enrollment over projected student enrollment. Rescue experienced over 100 students more than we had projected. Additional SEL curriculum was provided to support students. We added additional certificated and classified staff to support these students and ensure we maintained lower class sizes. Unfortunately, we had times where we had unfilled positions due to the lack of workforce in our community. These unfilled positions did reduce the actual expenditures compared to budgeted safe school personnel expenditures, however it did not impact our over programs or services to students.

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

The actions and services provided under this goal have been effective in meeting the social emotional needs of students and have helped ensure that our campuses are clean and safe. The 2022-2023 California Healthy Kids Survey elementary school results show that 80% of students feel moderately or highly connected to their school. 77% reported that they have adults at their school who care about them and 82% reported that they feel safe while at school. Middle school results show that 68% of students feel moderately or highly connected to their school. 64% reported that they have adults at their school who care about them and 69% reported that they feel safe while at school. Parent Survey results report that 85% of parents feel their child's teacher provides high quality instruction. 92% of parents reported that their student is safe on campus and 92% reported that their students could name an adult on their campus that cares about them. Although the majority of parents and students who took this survey seem to feel safe and connected, we understand there is a need to ensure that we support our students by continuing to provide training and support in the area of social emotional learning that will need the needs of students and lead to higher positive percentages in future years.

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.

As mentioned above, a majority of students are reporting that they feel safe and connected to their school and that they have caring adults there to help support them. It is our intent to continue with our work to improve social emotional learning for students which includes the addition of full-time counselors and systematizing our MTSS. Currently chronic absenteeism rates are an area that we will need to focus on as we continue to work with families . To address this, we will continue to provide supports such as heightened attendance monitoring, school based counselors, and utilization of El Dorado County Office of Education's School Attendance Review Board to assist families in getting their students to school.

Additionally, and beginning in the 2022-2023 school year and continuing into 2023-2024 the district will be proactively addressing the following:

- Facility Capital Projects (One-time deposit)
- Deferred Maintenance Projects
- Maintaining full-time counselors at all sites
- Improved clerical support for new hires
- Continuing prep for grades 1-3
- Adding prep for Kindergarten teachers
- Special Education Supports
- Maintaining our Garden Outdoor Education Coordinator
- Funding Site Based Garden Coordinators at all seven sites

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	The District will provide technical infrastructure and systems of support that allow quality education and effective learning environments to flourish. (Priority 1: Basic; Priority 5: Pupil Engagement).

An explanation of why the LEA has developed this goal.

Facility needs rank as a priority on subsequent administrations of the 2022 Parent LCAP Survey. Among the highest rated areas of concerns were safe and clean facilities. Feedback from student listening circles showed appreciation for the safe and clean facilities and encouraged the district to continue to focus on this.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Student Listening Circle Feedback	Not surprisingly, most student listening circle feedback centered on COVID-19 and the related changes to our instructional programs, rather than facility needs. Students were largely pleased with the efforts of the District to reopen schools, even when we needed to do so under an AM/PM hybrid model. They also felt positive about the COVID-19 safety plan and efforts to mitigate any	The 2021-22 Student Listening Circle data affirms that students feel school facilities are clean, well maintained, and safe. Students provided feedback on improvements that can be made to the fields and the playground structures including the provision of more playground equipment. You can see specific details and data in the	The 2022-23 Student Listening Circle data affirms that students feel school facilities are clean, well maintained, and safe. Students provided feedback on adding more playground equipment and sites have done that. Additionally our students commented on the food in our cafeterias and our Nutritional Services team spent considerable time this past year exploring		Student attitudes and perceptions regarding infrastructure and district support programs (i.e. food service and transportation) will continue to improve, as measured by the annual surveys.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>exposure or transmission. Students did report that asynchronous assignments and work required to be done online could be challenging, especially when technical issues such as unstable Internet connections arose. Students also reported feeling less connected to peers due to social distancing and mask requirements.</p>	<p>Engaging Educational Partner section of the LCAP.</p>	<p>options that better meet student interests while complying with state and federal laws.</p> <p>You can see specific details and data in the Engaging Educational Partner section of the LCAP.</p>		
Parent Survey Results	<p>Parents indicated a desire for lower class sizes, additional counseling services, increased academic intervention, and to improve the quality of our school meals.</p>	<p>In the 2021-22 Parent Survey, there was a desire for more opportunities for parents to volunteer within the school day setting. Parents also desired for improvement to the quality of our school meals.</p> <p>You can see specific details and data in the Engaging Educational Partner section of the LCAP.</p>	<p>In the 2022-23 Parent Survey, the community expressed that the District does a great job of providing timely communication, supporting the learning needs of all students, focusing on the social emotional development of students, and most importantly, keeping students safe.</p> <p>While the community spoke highly of the District, there is a</p>		<p>Parent attitudes and perceptions regarding infrastructure and district support programs (i.e. food service and transportation) will continue to improve, as measured by the annual parent surveys.</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
			desire to continue to focus on providing safety for students and to improve communication.		
Ridership Report from Transportation	For the 2020-2021 School Year, 635 students were signed up to ride district school buses in the morning and 795 were signed up to ride in the afternoon. This represents a significant increase in ridership from the 2017-2018 school year.	For the 2021-2022 School Year, 663 students were signed up to ride district school buses in the morning and 846 were signed up to ride in the afternoon. The Transportation Department sold 90 "ticket books" allowing students that do not ride normally to ride when needed. This represents a significant increase in ridership from the 2020-2021 school year.	For the 2022-2023 School Year, 480 students were signed up to ride district school buses in the morning and 559 were signed up to ride in the afternoon. The Transportation Department sold 90 "ticket books" allowing students that do not ride normally to ride when needed. This represents a decrease in ridership from the 2021-2022 school year.		Ridership on school district buses will increase
HelpDesk Response Rate	From July 1, 2020 through March 19, 2021, 1516 technology help tickets were opened, and 1479, or 98%, have been closed. The average completion time for	From August 11, 2021 through May 6, 2022, 1507 technology help tickets were opened, and 1482, or 98%, have been closed. The average completion time for each ticket was 8	From July 1, 2022 through June 1, 2023, 2551 technology help tickets were opened, and 2551, or 100%, have been closed. The average completion time for each ticket was 5.5		HelpDesk tickets will be resolved in a timely manner (ideally 5 days or less).

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	each ticket was 6 days. It would normally be less, but some long term projects were input as tickets. The average time taken to initiate the first response for each ticket was 23 hours and 32 minutes.	days. It would normally be less, but some long term projects were input as tickets. The average time taken to initiate the first response for each ticket was 1 day.	days. It would normally be less, but some long term projects were input as tickets. The average time taken to initiate the first response for each ticket was 1 day.		

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Non-instructional Personnel	The District will provide non-instructional staff that supports educational services, inclusive of those not in Goals 1 or 2. This includes personnel from the information technology department, the transportation department, administration, management, district office staff, and site office staff.	\$6,940,106.00	No
3.2	Materials and Supplies for Non-instructional operations	The District will provide the materials, supplies, and services for the information technology department, the transportation department, administration, management, district office staff, and site office staff to ensure that the District organization operates efficiently and to the benefit of all students and staff. This includes all other district expenditures (i.e. District utilities) not captured elsewhere in this plan.	\$5,971,419.00	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.

The District is proud of the technical infrastructure and systems of support that have been provided to allow quality education and effective learning environments to flourish. "Non-instructional" personnel, including bus drivers, custodians, food service employees, IT specialists, and district office staff helped ensure that students needs were met throughout the day. Training and materials were provided to assist the personnel listed above in the completion of their respective duties.

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.

2021-22 ANALYSIS. NEEDS TO BE UPDATED

Expenditures for Goal 3 were noticeably less than projected. This is due to a large number of classified vacancies that we had throughout the year. It was very difficult to fill positions due to the lack of workforce in our community. These unfilled positions did reduce the actual expenditures compared to budgeted safe school personnel expenditures, however it did not impact our over programs or services to students.

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

The actions and services listed in Goal 3 were effective in ensuring that the day to day operations of the school district ran smoothly. Students' non-instructional needs were appropriately addressed by a variety of support personnel, and although these staff members may not have provided academic instruction, the service they provide was equally important in meeting their basic needs. Our Facility Inspection Report indicated some deficits at some of our school sites, and maintenance personnel are working hard to address these.

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 district will continue to address the infrastructure and implement systems of support that promote quality educational experiences and effective learning. Additionally, and beginning in the 2022-2023 school year and continuing into 2023-2024 the district will be proactively addressing the following:

- Facility Capital Projects (One-time deposit)
- Facility Capital Projects Fund
- Structural Deficit
- Grade 3-8 Computer Replacement Program at 20% (500 units) per year
- Grade K-2 Computer / Ipad Replacement Program at 20% (220 units) per year
- Bell to bell Health Office Nurse Staffing

- Staff Computer Replacement Program at 20% (50 units) per year
- Full time counselors
- Additional behaviorist
- Additional psychologist

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)
\$1314729	3.73%

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
4.06%	0.00%	\$0.00	4.06%

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.

- RUSD expended all such funds at the same rate as previous school years, as we continued to provide quality educational and social emotional service to our unduplicated pupils.
- The District established targeted programs to support the needs of low income, foster youth, homeless, and English learners in the District. However, the programs detailed below also supported unduplicated pupils and others outside of this group. Those programs, and the research that supports the implementation of such programs, are as follows:

Full time elementary and middle school counselors - Interventions which explicitly teach expectations for student behavior and strategies for students to reflect on their own attitudes and behavior, thereby helping them to deal with the knowledge and skill demands of the academic curricula are appropriate.

AVID at Pleasant Grove - Research indicates the AVID program has a high success rate in helping students develop skills needed to attend college and to be successful in college. This is especially important for low income and first generation college students. A study conducted

by Guthrie and Guthrie in 2002 shows 89% of AVID students persist in college and 85% were on track to graduate in 4-5 years (Guthrie, L. F., & Guthrie, G. P. 2002).

PBIS, or Positive Behavior Interventions and Supports, - is an evidence-based framework that develops positive behaviors leading to improved school culture and a better climate for learning. Additionally, recent research indicates that schoolwide positive behavior is associated with decreased exclusionary, reactive and punitive discipline practices (Horner, Sugai, Todd, & Lewis-Palmer, 2005; Luiselli, Putnam, & Sunderland, 2002), increased student satisfaction (Lewis-Palmer, Horner, Sugai, Eber, & Phillips, 2002), and improved perceptions of school safety.

A Director of Multi Tiered Systems of Support (MTSS) was hired with one aspect of the position intended to ensure that the needs of our English learners were being met. The Director of MTSS oversaw academic testing and intervention programs for our English learners and also worked with teachers and administrators to provide training on "designated and integrated" language arts instruction. This Director of MTSS also planned and oversaw our Summer Learning Program, which was designed to provide additional academic support to English learners, socioeconomically disadvantaged students, Foster Youth, and students demonstrating learning loss.

A bilingual Community Liaison was employed to improve English learners' family connections. This employee created home to school connections and helped ensure that our English learners and their families received the support needed to be successful.

A behaviorist was hired to serve unduplicated pupils and others outside this group. This individual, working in conjunction with behavior support paraeducators, provided services to students, teachers, support staff, and families to improve behaviors that obstruct academic and social emotional learning.

Additional services, including school-based interventions, software, aides, professional development, and materials were provided to meet the needs of our unduplicated students.

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

The District has a long history of supporting the needs of low income, foster youth, homeless, and English learners in the District. The District established targeted programs that supported the needs of low income, foster youth, and English learners in the District. However, the programs also supported unduplicated pupils and others outside of this group. Those programs, and the research that supports the implementation of such programs, were noted above

Additionally, funding and improved services for targeted student groups are projected to increase. The District has been consistent in its programmatic support for low income pupils, foster youth, and English learners and will continue to display this support when developing budgets and programs. The District will meet the quantitative and qualitative requirements in accordance with the topics identified above. The District's Minimum Proportionality Percentage of 3.03% requires services for low income pupils, foster youth, and English learners to increase or show commensurate improvement based on this proportionality figure. The District will be maintaining programs for low income pupils, foster youth, and English learners pupils as identified in the goals and actions established in Section 2 of this document.

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.

This section does not apply to Rescue USD

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		
Staff-to-student ratio of certificated staff providing direct services to students		

2023-24 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$33,229,704.00	\$14,453,341.00		\$852,576.00	\$48,535,621.00	\$38,117,868.00	\$10,417,753.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Certificated Staff	All	\$17,755,290.00	\$4,386,557.00			\$22,141,847.00
1	1.2	Classified Staff	All	\$999,242.00	\$1,459,275.00		\$379,361.00	\$2,837,878.00
1	1.3	Low Class Size	Students in Grades K-3 All					
1	1.4	Unduplicated Pupil Supports	English Learners Foster Youth Low Income	\$1,418,484.00			\$190,870.00	\$1,609,354.00
1	1.5	Instructional resources	All	\$281,235.00	\$2,604,857.00		\$76,543.00	\$2,962,635.00
2	2.1	Social Emotional Learning	All		\$187,720.00		\$129,960.00	\$317,680.00
2	2.2	Safe School Personnel	All	\$2,486,239.00	\$2,015,933.00			\$4,502,172.00
2	2.3	Safe School (Materials and Supplies)	All	\$246,050.00	\$1,006,480.00			\$1,252,530.00
3	3.1	Non-instructional Personnel	All	\$5,730,171.00	\$1,209,935.00			\$6,940,106.00
3	3.2	Materials and Supplies for Non-instructional operations	All	\$4,312,993.00	\$1,582,584.00		\$75,842.00	\$5,971,419.00

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
\$32,397,707	\$1314729	4.06%	0.00%	4.06%	\$1,418,484.00	0.00%	4.38 %	Total:	\$1,418,484.00
								LEA-wide Total:	\$1,418,484.00
								Limited Total:	\$0.00
								Schoolwide Total:	\$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	1.4	Unduplicated Pupil Supports	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$1,418,484.00	

2022-23 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$44,637,155.00	\$47,032,903.00

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	Certificated Staff	No	\$20,702,919.00	21,566,862.00
1	1.2	Classified Staff	No	\$2,846,383.00	2,678,406.00
1	1.3	Low Class Size	No	\$543,794.00	\$627,931.00
1	1.4	Unduplicated Pupil Supports	Yes	\$1,662,871.00	1,531,948.00
1	1.5	Instructional resources	No	\$3,357,935.00	\$3,380,451.00
2	2.1	Social Emotional Learning	No	\$291,757.00	\$264,379.00
2	2.2	Safe School Personnel	No	\$4,462,194.00	4,313,041.00
2	2.3	Safe School (Materials and Supplies)	No	\$973,733.00	1,177,993.00
3	3.1	Non-instructional Personnel	No	\$6,237,406.00	6,611,265.00
3	3.2	Materials and Supplies for Non-instructional operations	No	\$3,558,163.00	4,880,627.00

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)

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)
\$1,550,766.00	\$1,323,664.00	\$1,550,766.00	(\$227,102.00)	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	1.4	Unduplicated Pupil Supports	Yes	\$1,323,664.00	\$1,550,766.00		

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)
\$30,179,968	\$1,550,766.00	000	5.14%	\$1,550,766.00	0.00%	5.14%	\$0.00	0.00%

Instructions

[Plan Summary](#)

[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.

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 2021–22 .	Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2022–23 . Leave blank until then.	Enter information in this box when completing the LCAP for 2023–24 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 . Leave blank until then.	Enter information in this box when completing the LCAP for 2021–22 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

RESCUE UNION SCHOOL DISTRICT
2390 BASS LAKE ROAD
RESCUE, CA 95672

NOTICE OF PUBLIC HEARING

NOTICE IN HEREBY GIVEN that the Board of Trustees of the Rescue Union School District will hold a public hearing at the District Office Boardroom, located at 2390 Bass Lake Road, Rescue, CA, on Tuesday, June 13, 2023, at 6:30 p.m.

The request for a public hearing is for the Local Control and Accountability Plan (LCAP) to solicit the recommendations and comments from the public regarding the specific actions and expenditures proposed to be included in the Local Control Accountability Plan.

Parents, community members and staff members are encouraged to participate.

The draft Local Control Accountability Plan will be available for public inspection on June 9, 2023 on the district website at www.rescueusd.org or is available at the District Office at the above address during regular business hours.

If you have any questions, please call Dustin Haley, Assistant Superintendent of Curriculum and Instruction at 530-677-4461.

Posted: June 1, 2023

www.rescueusd.org, District Office and School Offices

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **Fiscal Year 2023-24 Budget Adoption Presentation**

BACKGROUND:

All California school districts are required to submit a budget to the County Office of Education testifying to the District's ability to meet its financial obligations for the current and the two subsequent fiscal years. Pursuant to Education Code sections 33129 and 42127, this budget was developed using the state-adopted criteria and standards. This budget was filed and adopted subsequent to a public hearing by the governing board of the school district.

STATUS:

The Fiscal Year 2023-24 Budget presents the budgetary goals of the Rescue Union School District. The District is projecting budget deficits in the adopted budget and the two subsequent years. Although, the Fiscal Year 2023-24 Budget shows the District is able to meet its financial obligations for the current year and two subsequent years; however, the District's reserves will be used to meet the budget shortfall. After expenditures are adjusted for one-time expenses, the District's budget does not demonstrate a structural deficit.

FISCAL IMPACT:

The Fiscal Year 2023-24 Budget projects an Unrestricted surplus of \$378k and when adjusted for one-time activities the ongoing surplus is estimated to be \$81k.

In the multi-year projection, the District maintains sufficient reserves in the current and two subsequent years to meet the 3% state reserve requirement plus 7% additional board reserve.

BOARD GOAL:

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district fiscally solvent through prudent budget processes in order to meet the needs of our students.

RECOMMENDATION:

Item for discussion and public comment with approval at the June 27, 2023 Board meeting.



Rescue Union School District 2023-24 Budget Adoption

Hearing: June 13, 2023

Board Approval: June 27, 2023



Board of Trustees

Michael Gordon, President	Kim White, Vice President
Michelle Bebout, Clerk	Jamie Hunter, Member
	Michael Flaherty, Member



The promise of public education is for every child to succeed in school and life. To realize this promise, every child must be given resources, support, and interventions based on his or her needs. Our school district is uniquely positioned to fulfill this promise to all of our students.

The concept of educational equity can mean different things to different people so the Rescue Union School District Board of Trustees and Superintendent want to be very clear with our intention:

- ✦ We affirm in our actions that each student can, will, and shall learn.
- ✦ We believe educational equity is the intentional allocation of resources, instruction, and opportunities according to need.
- ✦ We affirm that factors including but not limited to disability, race, ethnicity, and socio-economic status, should not affect our students rights to quality educational opportunities.



Timeline and Certifications

- Education Code requires school districts to adopt a budget before July 1, 2023
- This presentation is a user-friendly summary of the budget proposed for adoption.
- Financial Cycle for 2023-24
 - ✓ **June 13, 2023** – Public Hearing
 - ⊕ **June 27, 2023** – Board Approval/Budget Adoption
 - ⊕ **August/September 2023** - If there are material changes in the District budget due to state budget adoption or revision, budget revisions are due 45 days afterwards.
 - ⊕ **December 2023** - First Interim Budget
 - ⊕ **March 2024** - Second Interim Budget
 - ⊕ **June 2024** - June Budget Update (with 2024-25 budget adoption)
 - ⊕ **September 2024** - Unaudited Actual Financials
 - ⊕ **December 2024** - Audit Report



Topics of the Day



- This report includes:
 - 2022-23 June Update
 - State Fiscal Conditions
 - Budget assumptions 2023-24
 - Multi-year budget assumptions 2024-25 / 2025-26
 - Revenue and Expenditure comparisons
 - Multi-Year Budget
 - A look into the future
 - Updated cash-flow (separate report)
 - Detail Multi-year projections (separate report)
 - All fund summary report (separate report)
- Budget and LCAP Hearing June 13, 2023
- Budget Adoption with LCAP Approval June 27, 2023



2022-23 June Update





2022-23 Update

Rescue Union District Financial Status Comparison 2022-23										
	b	c	d	e	f	g	h	i	j	k
		<u>2nd Interim</u> <u>2022-23</u>			<u>June Update</u> <u>2022-23</u>			<u>Compare</u> <u>2nd Interim to June Update</u>		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	Total Variance
4										
5										
6	Revenue Detail									
7	LCFF Sources (8010-8099)	36,141,809	-	36,141,809	36,143,150	-	36,143,150	1,341	-	1,341
8	Federal Revenue (8100-8299)	-	2,102,378	2,102,378	-	1,994,139	1,994,139	-	(108,239)	(108,239)
9	Other State Revenue (8300-8599)	899,893	7,909,492	8,809,386	899,893	6,711,458	7,611,352	-	(1,198,034)	(1,198,034)
10	Other Local Revenue (8600-8799)	2,189,971	2,577,336	4,767,307	558,186	3,378,938	3,937,123	(1,631,785)	801,602	(830,183)
11	Total Revenue	39,231,673	12,589,207	51,820,880	37,601,229	12,084,536	49,685,764	(1,630,444)	(504,671)	(2,135,115)
12										
13	Expenditure Detail									
14	Certificated	16,308,620	2,990,944	19,299,564	16,357,556	2,818,461	19,176,018	48,936	(172,483)	(123,546)
15	Classified	5,117,973	2,773,771	7,891,744	4,947,875	2,406,783	7,354,658	(170,098)	(366,988)	(537,086)
16	Employee benefits	7,145,953	4,151,014	11,296,967	6,947,344	3,970,892	10,918,236	(198,609)	(180,122)	(378,731)
17	Books & Supplies	797,143	2,274,268	3,071,411	817,985	1,769,113	2,587,098	20,843	(505,156)	(484,313)
18	Service, Other Operating	2,322,285	2,726,167	5,048,451	2,451,977	2,341,326	4,793,303	129,692	(384,841)	(255,148)
19	Capital Outlay	1,714,670	198,355	1,913,025	44,400	890,317	934,717	(1,670,270)	691,962	(978,307)
20	Other Outgo	253,533	1,157,942	1,411,475	253,533	1,157,942	1,411,475	-	-	-
21	Indirect Costs	(194,938)	158,039	(36,899)	(157,018)	116,717	(40,301)	37,920	(41,322)	(3,402)
22	Total Expenditures	33,465,237	16,430,501	49,895,737	31,663,652	15,471,551	47,135,203	(1,801,585)	(958,950)	(2,760,534)
23										
24	Excess/(Deficiency)	5,766,436	(3,841,294)	1,925,142	5,937,577	(3,387,016)	2,550,561	171,140	454,279	625,419
25										
26	Other Financing Sources/uses									
27	Transfers In			-			-	-	-	-
28	Transfers Out	-	-	-			-	-	-	-
29	Other Sources	-	-	-			-	-	-	-
30	Other Uses	-	-	-			-	-	-	-
31	Contributions (8800-8999)	(5,315,986)	5,315,986	-	(5,089,784)	5,089,784	-	226,202	(226,202)	-
32	Total Other Sources/Uses	(5,315,986)	5,315,986	-	(5,089,784)	5,089,784	-	226,202	(226,202)	-
33										
34	Net Inc/Dcr to Fund Balance	450,450	1,474,692	1,925,142	847,793	1,702,768	2,550,561	397,342	228,077	625,419
35										
36	Beginning Balance	7,468,207	2,475,272	9,943,479	7,468,207	2,475,272	9,943,479	-	-	
37	Ending Balance	7,918,658	3,949,964	11,868,621	8,316,000	4,178,040	12,494,040	397,342	228,077	625,419



2022-23 Update

■ Revenue Changes:

- +\$100k Federal Revenue
 - Shifted to 2023-24
- <\$1.2 mil> State Revenue
 - <\$1.1 mil> Art, Music, Instr Mat grant reduction
 - <\$90k> shifted to 2023-24
- <\$830k> Local Revenue
 - <\$1.66 mil> bus grant shift to 2023-24
 - +\$607k donations Jackson All abilities playground
 - +230k site donations





2022-23 Update

■ Expenditure Changes:

- <\$710k> unfilled positions
- <\$378k > benefits for unfilled positions
- <\$135k> tech equip moved to 2023-24
- <\$47k> ESY/Early Intervention curriculum not needed
- <\$500k> contracted ELOP moved to 2023-24
- +\$105k increase to summer facilities projects
- <\$115l> shift last of COVID funds to 2023-24
- <\$1.6 mil> electric buses moved to 2023-24
- +\$600 All Abilities Playground

❖ unfilled positions include:

- Maintenance HVAC tech
- Bus Drivers
- Food service workers
- Yard Supervisors
- Payroll Tech
- Custodians
- IIFs
- ParaEducators
- Counselor
- Districtwide RSP
- PG SDC



2023-24 Budget Adoption





2023-24

State Fiscal Conditions

- Period of unprecedented General Fund (GF) revenue growth is clearly over
- Budget shortfall has grown from about \$22.5 billion in January to \$31.5 billion in May
- DOF longer-term forecast projects slow revenue growth, assumes no recession
- Governor notes growing risks to California revenues (high-income earners/stock market)
 - ✦ Federal debt limit impasse
 - ✦ Higher interest rates
 - ✦ Financial institution instability
 - ✦ Delayed tax receipts
- Uncertain economic indicators
 - ✦ Unemployment is low, wages are increasing, real GDP is growing (but at below-average pace)
 - ✦ Housing appears to be in a slump, manufacturing and trade sectors are slowing, regional banks failing
- Possibility of a mild to moderate recession starting in 2023 or 2024 still probably around 50%



2023-24

State Fiscal Conditions

- ⊕ Legislative Analyst's Office (LAO) estimates that revenue from “Big Three” tax sources are \$11 billion lower since 2022 budget period
- ⊕ LAO is concerned with risks related to Administration's revenue projections
- ⊕ Lower revenue would proportionally reduce Prop 98 Guarantee
- ⊕ LAO critique of K-12 May Revision proposals:
 - Proposing any new programs makes the budget problem worse
 - Large cuts to previously approved programs (block grants) are disruptive and should be avoided
 - Relying on one-time funds for ongoing costs is a mistake
- ⊕ LAO recommends adopting “baseline” budget:
 - Reject all new programs proposed in January and May budgets
 - Fund only a 5.1% COLA to avoid using one-time funds for ongoing costs
 - Remaining reductions (about \$1.5 billion) can be made by reducing grants that have not already been allocated such as community schools and electric school buses

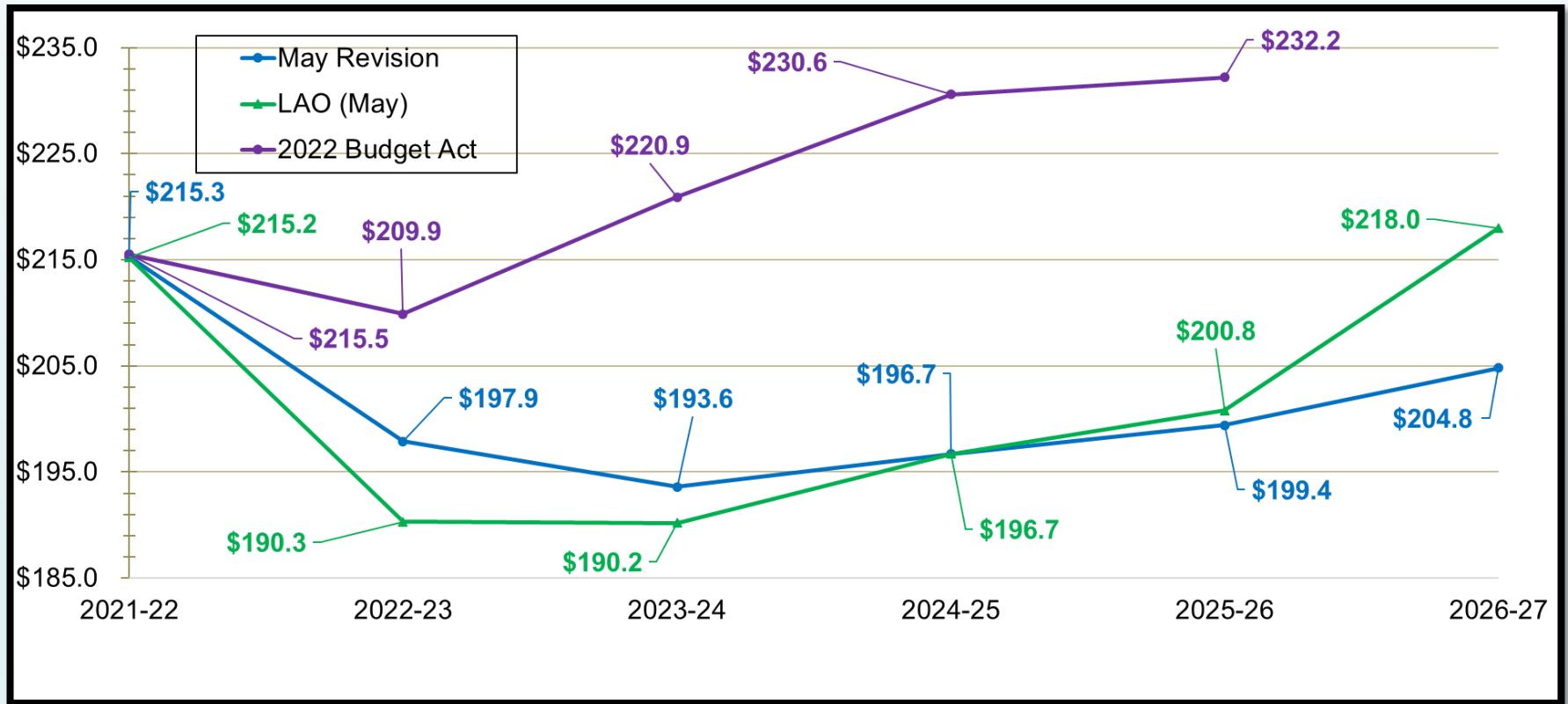


2023-24

State Fiscal Conditions

State Revenue Outlook

The “Big Three”



**In Billions

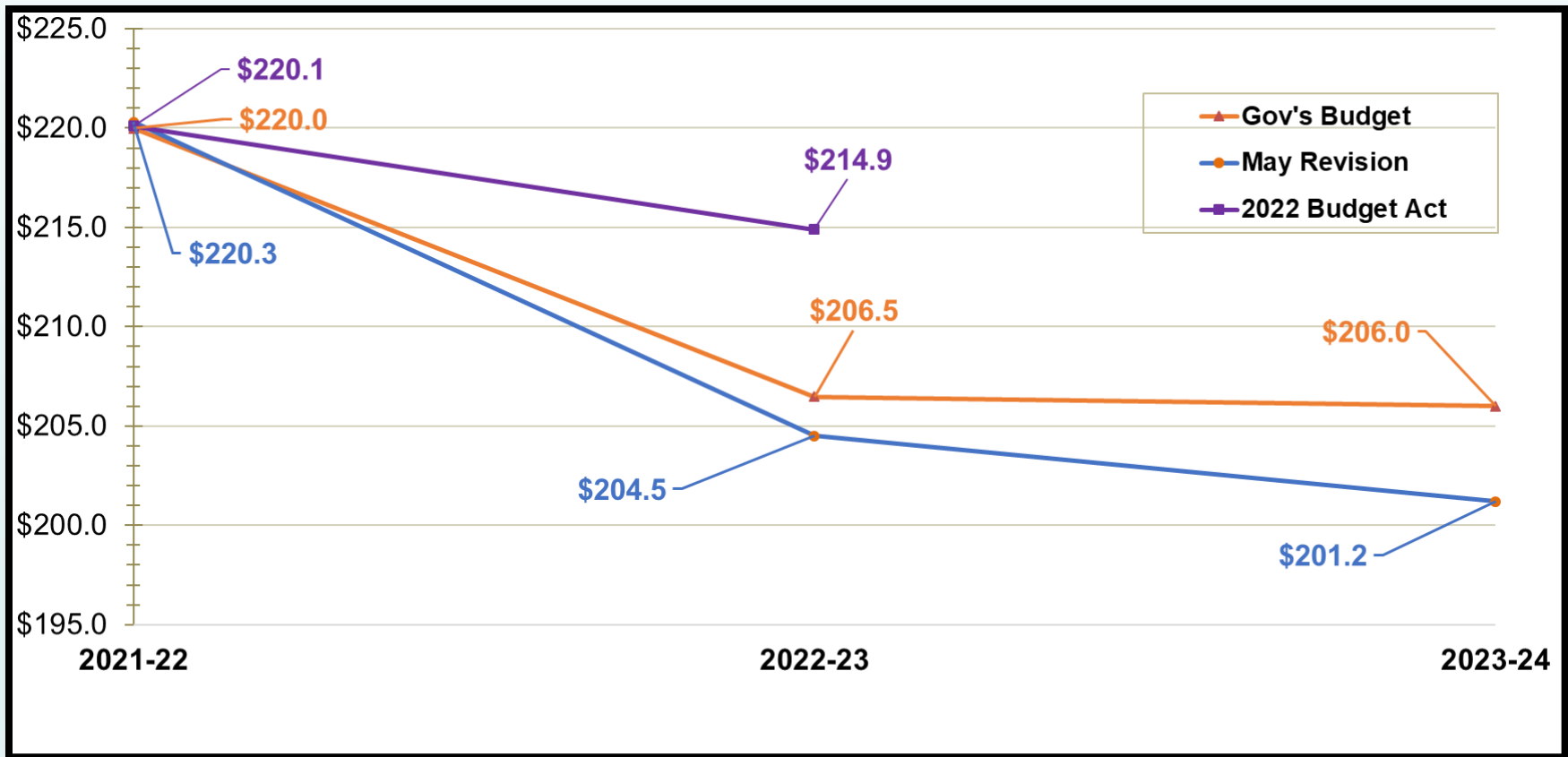


2023-24

State Fiscal Conditions

State General Fund Revenues

Includes only revenues that affect calculation of Prop 98 minimum guarantee



**In Billions



2023-24

State Fiscal Conditions

Prop 98 Reserve Withdrawals

- Only two options for Prop 98 reserve withdrawals
 - ⊕ Governor declares a budget emergency (discretionary)
 - ⊕ Triggered by formula (mandatory)
- A withdrawal from the reserve is required if Prop 98 growth is insufficient to cover the prior year guarantee (back out reserve deposits and account for “spike protection”) adjusted for student attendance and inflation (higher of COLA or per capita personal income)



Budget Assumptions

2022-23	2023-24	2024-25	2025-26
COLA 6.56% Plus "raise the base"	COLA 5.1%	COLA 3.94%	COLA 3.29%
Enrolled 3,518	Enrolled 3,518	Enrolled 3,518	Enrolled 3518
ADA 94.7%	ADA 95.8%	ADA 96.3%	ADA 96.3%
Funded ADA 3,473.83	Funded ADA 3,422.64	Funded ADA 3,388.60	Funded ADA 3,388.60
UPP 18.79%	UPP 18.64%	UPP 17.83%	UPP 17.74%
PERS: 25.37% STRS: 19.1%	PERS: 27.0% STRS: 19.1%	PERS: 28.1% STRS: 19.1%	PERS: 28.8% STRS: 19.1%

COLA = Cost Of Living Adjustment
ADA = Average Daily Attendance
UPP = Unduplicated Pupil Percent



General Fund 2023-24

Rescue Union District Financial Status Comparison 2023-24									
b	c	d	e	f	g	h	i	j	k
	<u>June Update</u> <u>2022-23</u>			<u>Budget Adopt</u> <u>2023-24</u>			<u>Compare</u> <u>2022-23 to 2023-24</u>		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	Total Variance
Revenue Detail									
LCFF Sources (8010-8099)	36,143,150	-	36,143,150	37,457,480	-	37,457,480	1,314,330	-	1,314,330
Federal Revenue (8100-8299)	-	1,994,139	1,994,139	-	747,641	747,641	-	(1,246,499)	(1,246,499)
Other State Revenue (8300-8599)	899,893	6,711,458	7,611,352	946,973	3,965,193	4,912,166	47,080	(2,746,265)	(2,699,185)
Other Local Revenue (8600-8799)	558,186	3,378,938	3,937,123	2,142,451	2,275,771	4,418,222	1,584,265	(1,103,167)	481,099
Total Revenue	37,601,229	12,084,536	49,685,764	40,546,904	6,988,605	47,535,509	2,945,675	(5,095,930)	(2,150,255)
Expenditure Detail									
Certificated	16,357,556	2,818,461	19,176,018	16,584,107	2,686,230	19,270,337	226,550	(132,231)	94,319
Classified	4,947,875	2,406,783	7,354,658	5,223,750	2,524,408	7,748,158	275,875	117,625	393,500
Employee benefits	6,947,344	3,970,892	10,918,236	6,907,872	4,191,501	11,099,373	(39,472)	220,609	181,137
Books & Supplies	817,985	1,769,113	2,587,098	800,858	1,077,414	1,878,273	(17,127)	(691,698)	(708,825)
Service, Other Operating	2,451,977	2,341,326	4,793,303	2,438,912	2,512,613	4,951,525	(13,065)	171,287	158,222
Capital Outlay	44,400	890,317	934,717	1,676,670	100,000	1,776,670	1,632,270	(790,317)	841,952
Other Outgo	253,533	1,157,942	1,411,475	274,270	1,347,329	1,621,599	20,737	189,387	210,124
Indirect Costs	(157,018)	116,717	(40,301)	(179,414)	138,683	(40,731)	(22,396)	21,966	(430)
Total Expenditures	31,663,652	15,471,551	47,135,203	33,727,024	14,578,179	48,305,203	2,063,372	(893,372)	1,170,000
Excess/(Deficiency)	5,937,577	(3,387,016)	2,550,561	6,819,880	(7,589,574)	(769,694)	882,303	(4,202,558)	(3,320,255)
Other Financing Sources/uses									
Transfers In			-			-	-	-	-
Transfers Out			-	230,418		230,418	230,418	-	230,418
Other Sources			-			-	-	-	-
Other Uses			-			-	-	-	-
Contributions (8800-8999)	(5,089,784)	5,089,784	-	(6,211,299)	6,211,299	-	(1,121,515)	1,121,515	-
Total Other Sources/Uses	(5,089,784)	5,089,784	-	(6,441,717)	6,211,299	(230,418)	(1,351,933)	1,121,515	(230,418)
Net Inc/Dcr to Fund Balance	847,793	1,702,768	2,550,561	378,163	(1,378,275)	(1,000,112)	(469,630)	(3,081,043)	(3,550,673)
Beginning Balance	7,468,207	2,475,272	9,943,479	8,316,000	4,178,040	12,494,040	847,793	1,702,768	
Ending Balance	8,316,000	4,178,040	12,494,040	8,694,163	2,799,766	11,493,928	378,163	(1,378,275)	(1,000,112)



2023-24 Budget Adoption

■ Revenues:

⊕ LCFF is our main source of revenue.

- While the Governor's May Revision includes a COLA of 8.22%, it is highly unlikely that there is revenue to support this COLA
- LOA's office recommends 5.1% COLA
- The difference in LCFF revenue between 8.22% and 5.1% COLA each of the budget years is as follows:
 - 2023-24 \$1,098,000
 - 2024-25 \$1,130,000
 - 2025-26 \$1,382,000
- In the event the state revenues fully fund 8.22% COLA, these amounts will be increased in our budget update in December

⊕ Expanded Learning Opportunities Program

- \$900k
- Continues with audit requirements

⊕ One-Time Discretionary funding

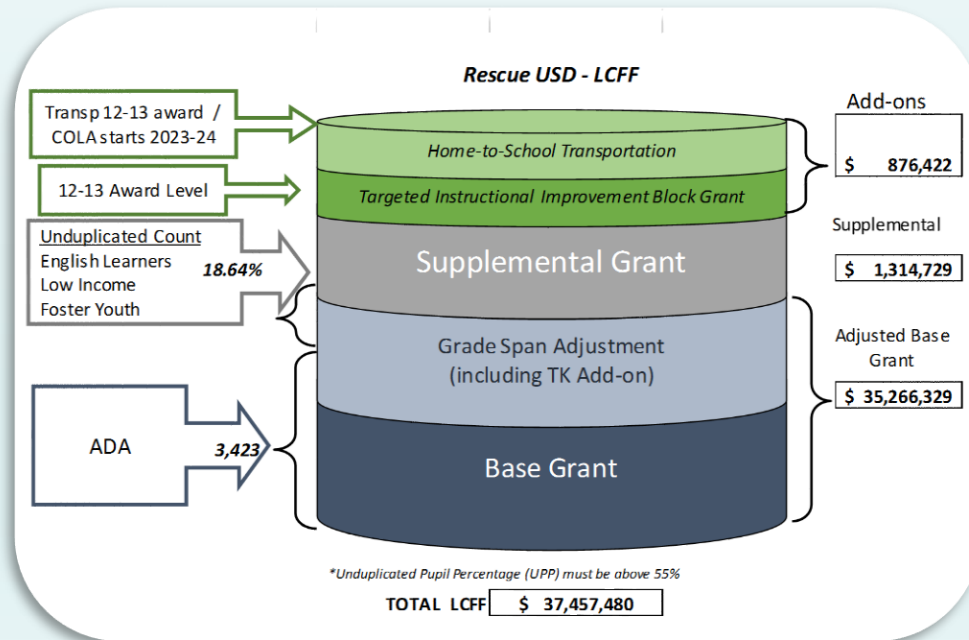
- Governor's May Revision includes reducing Arts/Music Discretionary Grant by 50%. The 2022-23 June budget update assumes this reduction. If this does not come to fruition, the funded amount will be counted when we close 2022-23.
- Governor's May Revision includes reducing Learning Recovery Grant, however we have not reduced yet.





LCFF-Local Control Funding Formula

- Base grant and Grade Span Adjustment is based on greater of current or prior year ADA
- Supplemental and concentration funding is added based on the “unduplicated count” percentage
 - ⊕ Supplemental funding is 20% of our funding by grade x our Unduplicated rate
 - ⊕ Concentration funding is available to Districts with at least 55% UPP
- TIIG is funded at 2012-13 funding level. Transportation is funded at 2012-13 funding level with COLA beginning in 2023-24





2023-24

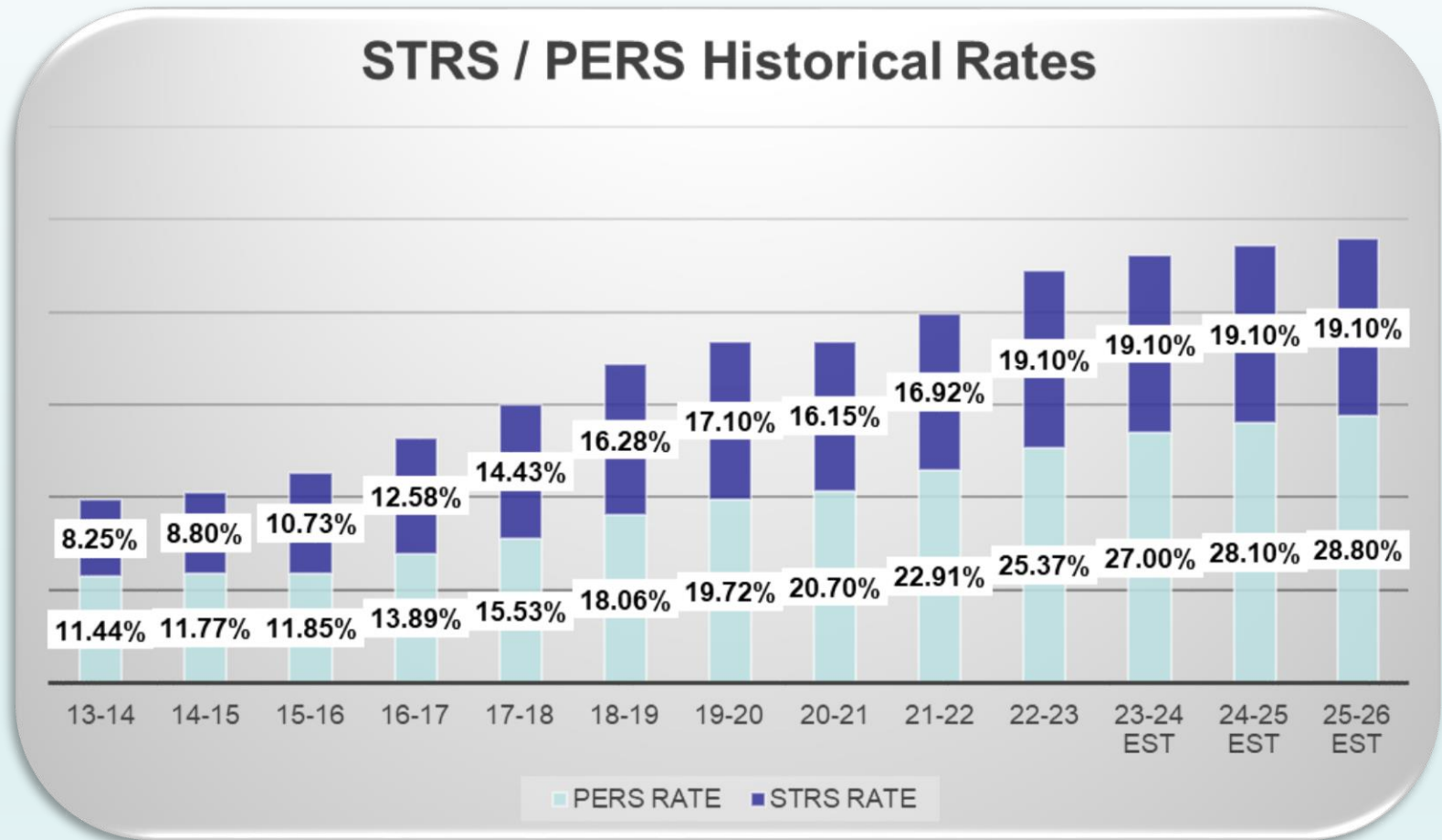
Budget Adoption Highlights



- Maintain 2022-23 staffing FTE
 - ✦ Site to site may look different than 2022-23
 - ✦ Added 2 additional TK classes
- Summer facility and tech projects not finished by June are included in 2023-24 \$350k
- Prop 28 – Art & Music is not yet in the budget as we still do not have enough information
- Electric bus purchase pushed back another year \$1.6 mil
- Site Donations not yet included
- Assumes 4 certificated retirees
- Last year of one-time funds
 - ✦ \$250k COVID
 - ✦ \$650 Art, Music, Instructional Materials Discretionary Grant
 - ✦ \$1.1 Learning Recovery Grant



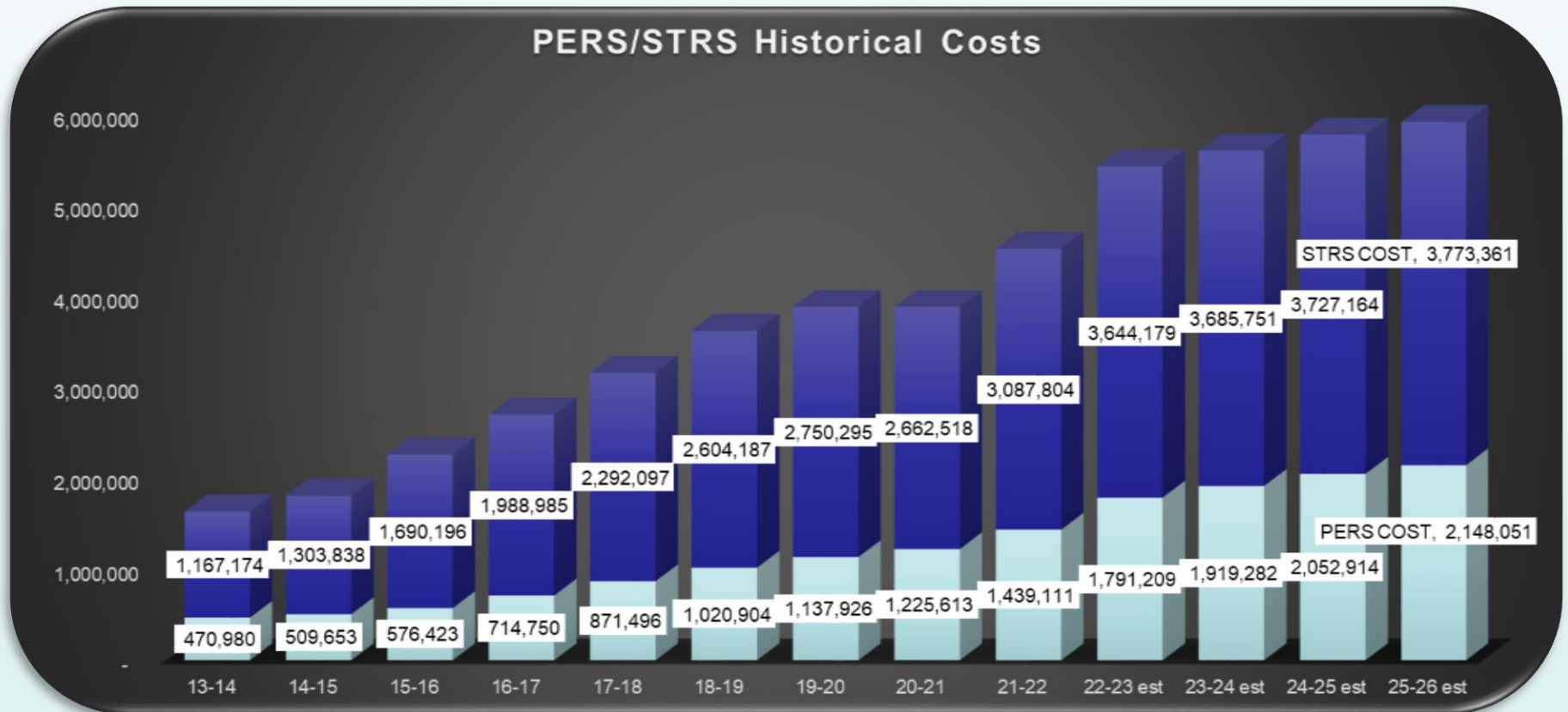
STRS/PERS Historical rates





STRS/PERS

Historical costs





True Operating Deficit

- What is this?
 - ⊕ This is the amount that we are spending beyond our revenues, not including “one-time” items
 - ⊕ This is also known as a “structural deficit”
- How do we calculate this?
 - ⊕ Identify one-time revenues
 - ⊕ Identify one-time expenditures
 - ⊕ Remove these items from the current budget
- Why do we care about this number?
 - ⊕ This tells us whether our budget is balanced or if we are spending more than our revenues





True Operating Deficit

When one-time expenditures are adjusted from the budget, Rescue has a net increase to our Fund Balance.

	2023-24	2023-24	2023-24
	Unrestricted	ONE-TIME ADJUSTMENTS	True On-going Rev/Expend
Revenue Detail			
LCFF Sources (8010-8099)	37,457,480		37,457,480
Federal Revenue (8100-8299)	-		-
Other State Revenue (8300-8599)	946,973		946,973
Other Local Revenue (8600-8799)	2,142,451	(1,660,851)	481,600
Total Revenue	40,546,904	(1,660,851)	38,886,053
Expenditure Detail			
Certificated	16,584,107	222,116	16,806,223
Classified	5,223,750	117,616	5,341,367
Employee benefits	6,907,872	123,157	7,031,029
Books & Supplies	800,858		800,858
Service, Other Operating	2,438,912		2,438,912
Capital Outlay	1,676,670	(1,596,851)	79,819
Other Outgo	274,270		274,270
Indirect Costs	(179,414)		(179,414)
Total Expenditures	33,727,024	(1,133,962)	32,593,063
Excess/(Deficiency)	6,819,880	(526,889)	6,292,990
Other Financing Sources/uses			
Transfers In			
Transfers Out	230,418	(230,418)	(0)
Other Sources			
Other Uses			
Contributions (8800-8999)	(6,211,299)		(6,211,299)
Total Other Sources/Uses	(6,441,717)	230,418	(6,211,299)
Net Inc/Dcr to Fund Balance	378,163	(296,471)	81,691

ONE-TIME ADJUSTMENTS	
REVENUES	
(1,660,851)	ELECTRIC BUS GRANT
(1,660,851)	
CERT SALARIES	
92,696	LF PSYCHOLOGIST (YR 2 OF 3)
129,420	ELEMENTARY PREP (2 YEAR)
222,116	
CLASS SALARIES	
52,320	DO SECRETARY (YR 2 OF 3)
42,403	HON MAINTAIN 6 HOURS (2YR)
22,894	DISTRICTWIDE GARDEN COORD (YR 2 OF 3)
117,616	
BENEFITS	
123,157	LEARNING RECOVERY/A&M
123,157	
TRANSFERS OUT	
(230,418)	TRANFER TO FD 40
CAPTIAL OUTLAY	
(1,596,851)	TRANSP BUSES



Multi-Year Projections (MYP) Assumptions

- LCFF
 - ⊕ COLA Projections are based on May Revision estimates
 - ⊕ Maintaining flat enrollment
- Educator Effectiveness
 - ⊕ Total **\$815,622**
 - 2021-22 \$18k
 - 2022-23 \$187k
 - 2023-24 to 2026-27 \$188k annually
- CalSTRS rates have flattened, however CalPERS rates are continuing to increase
- Ongoing - Student and staff computer replacement beginning 2023-24
 - ⊕ Grades K-2 \$75k, grades 3-8 \$170k, staff \$50k
- 3 year positions are maintained in the budget until we determine the effectiveness and on-going needs:
 - ⊕ Psychologist
 - ⊕ Special Education TOSA (Teacher On Special Assignment)
 - ⊕ District Office Secretary
- Maintain facility budget to continue much needed repairs



**Rescue Union School District
Multi-Year Projected Budget**

2023-24 BUDGET ADOPTION		D 2022-23 2nd Interim Total	G 2022-23 June Update Total	K 2023-24 Budget Adopt Total	O 2024-25 Budget Adopt Total	2025-26 Budget Adopt Total
COLA		6.56%	6.56%	5.10%	3.94%	3.29%
LCFF Enrollment		3,518	3,518	3,518	3,518	3,518
LCFF ADA:		3,503.93	3,501.59	3,422.64	3,388.60	3,388.60
UPC %		18.78%	18.83%	18.64%	17.83%	17.74%
A. REVENUE:						
LCFF Sources	8010-8099	36,141,809	36,143,150	37,457,480	38,497,500	39,752,170
Federal Revenue	8100-8299	2,102,378	1,994,139	747,641	613,601	613,830
Other State Revenue	8300-8599	8,809,386	7,611,352	4,912,166	4,680,248	4,680,248
Local Revenue	8600-8799	4,767,307	3,937,123	4,418,222	2,616,545	2,600,937
TOTAL REVENUE		51,820,880	49,685,764	47,535,509	46,407,894	47,647,185
B. EXPENDITURES:						
Certificated Salaries	1000-1999	19,299,564	19,176,018	19,270,337	19,620,706	19,736,014
Classified Salaries	2000-2999	7,891,744	7,354,658	7,748,158	7,948,972	8,048,666
Benefits	3000-3999	11,296,967	10,918,236	11,099,373	11,334,986	11,356,440
Books & Supplies	4000-4999	3,071,411	2,587,098	1,878,273	2,162,820	1,628,299
Services	5000-5999	5,048,451	4,793,303	4,951,525	4,913,505	4,872,871
Capital Outlay	6000-6599	1,913,025	934,717	1,776,670	106,400	106,400
Other Outgo	7100-7299	1,411,475	1,411,475	1,621,599	1,552,064	1,552,064
Direct Support/Indirect C	7300-7399	(36,899)	(40,301)	(40,731)	(40,731)	(40,731)
TOTAL EXPENDITURES		49,895,737	47,135,203	48,305,203	47,598,722	47,260,023
C. EXCESS (DEFICIENCY)		1,925,142	2,550,561	(769,694)	(1,190,828)	387,162
D. OTHER FINANCING SOURCES/USES						
Interfund Transfers In	8910-8929	-	-	-	-	-
Interfund Transfers Out	7610-7629	-	-	230,418	230,418	-
Other Sources	8930-8979	-	-	-	-	-
Other Uses	7630-7699	-	-	-	-	-
Contributions	8980-8999	-	-	-	-	-
TOTAL SOURCES/USES		-	-	(230,418)	(230,418)	-
E. NET INCREASE (DECREASE)		1,925,142	2,550,561	(1,000,112)	(1,421,246)	387,162
BEGINNING BALANCE		9,943,479	9,943,479	12,494,040	11,493,928	10,072,683
Audit adj		-	-	-	-	-
F. RESTATED BEGINNING BALANCE		9,943,479	9,943,479	12,494,040	11,493,928	10,072,683
PROJECTED ENDING BALANCE		11,868,621	12,494,040	11,493,928	10,072,683	10,459,844



**Rescue Union School District
Multi-Year Projected Budget**

2023-24 BUDGET ADOPTION	D 2022-23 2nd Interim Total	G 2022-23 June Update Total	K 2023-24 Budget Adopt Total	O 2024-25 Budget Adopt Total	2025-26 Budget Adopt Total
G. COMPONENTS OF THE ENDING BALANCE					
a) Nonspendable					
Revolving Cash	6,500	6,500	6,500	6,500	6,500
Stores	-	-	-	-	-
Prepaid expenses	-	61,051	-	-	-
All Others	-	-	-	-	-
b) Restricted	3,949,964	4,178,040	2,799,766	1,217,085	672,148
Expanded Learning Opportunities (ELOP) RS 2600		605,970	437,374		
Educator Effectiveness RS 6266	610,683	610,683	422,963	235,243	47,523
Lottery Instructional Materials RS 6300	9,347	729,518	629,990		
ERMHS RS 6546			42,449		
Learning Recover SpEd RS 6537		-	-		
CTEIG RS 9054	40,150	40,222	96,371		
6547	215,419	281,647	246,280		
Learning		134,617	-		
Learning Recovery Emer Grant RS 7435		1,081,216	605,699		
Arts & Music Block Grant RS 6762	2,147,069	651,719	318,640	-	-
c) Committed					
Stabilization Arrangements					
Other Commitments	2,922,584	3,534,929	3,834,101	4,082,219	5,055,194
Liability - Compensated Absences	100,000	150,000	150,000	150,000	150,000
Liability - H/W Prior Year adjust	150,000	200,000	200,000	200,000	200,000
U/R Lottery - Instr Supplies / Textbook	1,123,544	1,139,278	1,081,401	523,523	465,645
MAA - Health services	92,540	100,957	79,525	58,093	36,661
Emergency Facility Needs	500,000	500,000	600,000	500,000	600,000
Safety Improvements		20,000	50,000	50,000	
Facility Needs 2023-24		250,000	-	-	
CalPERS/CalSTRS		650,000	650,000	1,300,000	
Declining Enrollment Mitigation	956,500	524,693	1,023,175	1,300,603	2,002,888
d) Assigned	-	-	-	-	-
Assigned Descriptions:					
Liability - Compensated Absences	-	-	-	-	-
Liability - H/W Prior Year adjust	-	-	-	-	-
U/R Lottery - Instr Supplies / Textbook	-	-	-	-	-
Emergency Facility Needs	-	-	-	-	-
Misc Reserves	-	-	-	-	-
e) Unassigned	-	-	-	-	-
Reserve for Economic Uncertainties	4,989,574	4,713,520	4,853,562	4,766,879	4,726,002
Unassigned/Unappropriated	-	-	-	-	-
Ending Fund Balance	11,868,621	12,494,040	11,493,928	10,072,683	5,404,650





Ending Fund Balance 2023-24

- Committed funds need a board approved resolution
- Resolution will be on the June 27, 2023 board agenda
- 2023-24 committed funds are as follows:

Purpose	Justification	Estimated Amount
Liabilities for compensated absences and PY Health payment	Funds due employees for vacations/comp time and for July Health plan payments	\$350,000
Carry-over of Lottery Funds	These funds are designated for Instructional supplies, materials, and other classroom instructional purposes.	\$1,200,000
Carry-over of MAA funds	MAA reimbursements are dedicated funds for Health Services	\$100,000
Major and deferred maintenance expenditures	Deferred Maintenance Plan 2022-23 through 202526	\$600,000
Safety Improvements	Safety contracts and supplies (emergency kits and training)	\$50,000
CalPERS/CalSTRS	CalPERS/CalSTRS reserves	\$650,000
Declining enrollment mitigation	Support maintaining staff during declining enrollment	\$1,050,000



Future Budget Impacts

- Enrollment updates and impacts to LCFF
- Final State Budget Adoption
- Unknown how attendance rates will increase
- Negotiations





Questions?



Rescue Union School District Multi-Year Projected Budget																					
2023-24 BUDGET ADOPTION		B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	2025-26	2025-26	2025-26	DIFFERENCE	
		2022-23	2022-23	2022-23	2022-23	2022-23	2022-23	2022-23	DIFFERENCE	2023-24	2023-24	2023-24	DIFFERENCE	2024-25	2024-25	2024-25	DIFFERENCE	2025-26	2025-26	2025-26	DIFFERENCE
		2nd Interim Unrestricted	2nd Interim Restricted	2nd Interim Total	June Update Unrestricted	June Update Restricted	June Update Total	G - D	Budget Adopt Unrestricted	Budget Adopt Restricted	Budget Adopt Total	K - G	Budget Adopt Unrestricted	Budget Adopt Restricted	Budget Adopt Total	O - K	Budget Adopt Unrestricted	Budget Adopt Restricted	Budget Adopt Total	M - I	
COLA		6.56%			6.56%				5.10%				3.94%				3.29%				
LCFF Enrollment		3,518			3,518				3,518				3,518				3,518				
LCFF ADA		3,503.93			3,501.59				3,422.64				3,388.60				3,388.60				
UPC %		18.78%			18.83%				18.64%				17.83%				17.74%				
A. REVENUE:																					
LCFF Sources	8010-8099	36,141,809	-	36,141,809	36,143,150	-	36,143,150	1,341	37,457,480	-	37,457,480	1,314,330	38,497,500	-	38,497,500	1,040,020	39,752,170	-	39,752,170	1,254,670	
Federal Revenue	8100-8299	-	2,102,378	2,102,378	-	1,994,139	1,994,139	(108,239)	-	747,641	747,641	(1,246,499)	-	613,601	613,601	(134,040)	-	613,830	613,830	229	
Other State Revenue	8300-8599	899,893	7,909,492	8,809,386	899,893	6,711,458	7,611,352	(1,198,034)	946,973	3,965,193	4,912,166	(2,699,185)	946,973	3,733,275	4,680,248	(231,918)	946,973	3,733,275	4,680,248	-	
Local Revenue	8600-8799	2,189,971	2,577,336	4,767,307	558,186	3,378,938	3,937,123	(830,183)	2,142,451	2,275,771	4,418,222	481,099	340,774	2,275,771	2,616,545	(1,801,677)	325,166	2,275,771	2,600,937	(15,608)	
TOTAL REVENUE		39,231,673	12,589,207	51,820,880	37,601,229	12,084,536	49,685,764	(2,135,115)	40,546,904	6,988,605	47,535,509	(2,150,255)	39,785,247	6,622,647	46,407,894	(1,127,615)	41,024,309	6,622,876	47,647,185	1,239,291	
B. EXPENDITURES:																					
Certificated Salaries	1000-1999	16,308,620	2,990,944	19,299,564	16,357,556	2,818,461	19,176,018	(123,546)	16,584,107	2,686,230	19,270,337	94,319	16,814,476	2,806,230	19,620,706	350,369	17,324,548	2,411,466	19,736,014	115,308	
Classified Salaries	2000-2999	5,117,973	2,773,771	7,891,744	4,947,875	2,406,783	7,354,658	(537,086)	5,223,750	2,524,408	7,748,158	393,500	5,439,002	2,509,969	7,948,972	200,813	5,641,874	2,406,792	8,048,666	99,694	
Benefits	3000-3999	7,145,953	4,151,014	11,296,967	6,947,344	3,970,892	10,918,236	(378,731)	6,907,872	4,191,501	11,099,373	181,137	7,106,485	4,228,501	11,334,986	235,613	7,536,822	3,819,619	11,356,440	21,454	
Books & Supplies	4000-4999	797,143	2,274,268	3,071,411	1,769,113	817,985	2,587,098	(484,313)	800,858	1,077,414	1,878,273	(708,825)	1,332,176	830,644	2,162,820	284,548	843,215	785,083	1,628,299	(534,521)	
Services	5000-5999	2,322,285	2,726,167	5,048,451	2,451,977	2,341,326	4,793,303	(255,148)	2,438,912	2,512,613	4,951,525	158,222	2,440,244	2,473,261	4,913,505	(38,020)	2,441,602	2,431,270	4,872,871	(40,634)	
Capital Outlay	6000-6599	1,714,670	198,355	1,913,025	44,400	890,317	934,717	(978,307)	1,676,670	100,000	1,776,670	841,952	6,400	100,000	106,400	(1,670,270)	6,400	100,000	106,400	-	
Other Outgo	7100-7299	253,533	1,157,942	1,411,475	253,533	1,157,942	1,411,475	-	274,270	1,347,329	1,621,599	210,124	274,270	1,277,794	1,552,064	(69,535)	274,270	1,277,794	1,552,064	-	
Direct Support/Indirect Costs	7300-7399	(194,938)	158,039	(36,899)	(157,018)	116,717	(40,301)	(3,402)	(179,414)	138,683	(40,731)	(430)	(249,513)	208,782	(40,731)	-	(224,626)	183,895	(40,731)	-	
TOTAL EXPENDITURES		33,465,237	16,430,501	49,895,737	31,663,652	15,471,551	47,135,203	(2,760,534)	33,727,024	14,578,179	48,305,203	1,170,000	33,163,540	14,435,182	47,598,722	(706,481)	33,844,106	13,415,918	47,260,023	(338,699)	
C. EXCESS (DEFICIENCY)		5,766,436	(3,841,294)	1,925,142	5,937,577	(3,387,016)	2,550,561	625,419	6,819,880	(7,589,574)	(769,694)	(3,320,255)	6,621,707	(7,812,535)	(1,190,828)	(421,134)	7,180,204	(6,793,042)	387,162	1,577,990	
D. OTHER FINANCING SOURCES/USES																					
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interfund Transfers Out	7610-7629	-	-	-	-	-	-	-	230,418	-	230,418	230,418	230,418	-	230,418	-	-	-	-	(230,418)	
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions	8980-8999	(5,315,986)	5,315,986	-	(5,089,784)	5,089,784	-	-	(6,211,299)	6,211,299	-	-	(6,229,854)	6,229,854	-	-	(6,248,105)	6,248,105	-	-	
TOTAL SOURCES/USES		(5,315,986)	5,315,986	-	(5,089,784)	5,089,784	-	-	(6,441,717)	6,211,299	(230,418)	(230,418)	(6,460,272)	6,229,854	(230,418)	-	(6,248,105)	6,248,105	-	230,418	
E. NET INCREASE (DECREASE)		450,450	1,474,692	1,925,142	847,793	1,702,768	2,550,561	625,419	378,163	(1,378,275)	(1,000,112)	(3,550,673)	161,435	(1,582,681)	(1,421,246)	(421,134)	932,098	(544,937)	387,162	1,808,407	
BEGINNING BALANCE		7,468,207	2,475,272	9,943,479	7,468,207	2,475,272	9,943,479	-	8,316,000	4,178,040	12,494,040	2,550,561	8,694,163	2,799,766	11,493,928	(1,000,112)	8,855,598	1,217,085	10,072,683	(1,421,245)	
Audit adj		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
F. RESTATED BEGINNING BALANCE		7,468,207	2,475,272	9,943,479	7,468,207	2,475,272	9,943,479	-	8,316,000	4,178,040	12,494,040	2,550,561	8,694,163	2,799,766	11,493,928	(1,000,112)	8,855,598	1,217,085	10,072,683	(1,421,246)	
PROJECTED ENDING BALANCE		7,918,658	3,949,964	11,868,621	8,316,000	4,178,040	12,494,040	625,419	8,694,163	2,799,766	11,493,928	(1,000,112)	8,855,598	1,217,085	10,072,683	(1,421,245)	9,787,696	672,148	10,459,844	387,161	
G. COMPONENTS OF THE ENDING BALANCE:					1,139,278																
a) Nonspendable																					
Revolving Cash		6,500	-	6,500	6,500		6,500	-	6,500		6,500	-	6,500		6,500	-	6,500		6,500	-	
Stores		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Prepaid expenses		-	-	-	61,051		61,051	61,051	-		-	(61,051)	-		-	-	-	-	-	-	
All Others		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b) Restricted		-	3,949,964	3,949,964	4,178,040	4,178,040	4,178,040	228,077	2,799,766	2,799,766	2,799,766	(1,378,275)	1,217,085	1,217,085	1,217,085	(1,582,681)		672,148	672,148	(544,937)	
Expanded Learning Opportunities (ELOP) RS 2600					605,970		605,970	437,374		437,374		(168,596)		268,778				100,183			
Educator Effectiveness RS 6266		-	610,683	610,683	610,683		610,683	-	422,963		422,963	(187,720)		235,243		235,243		47,57			

ALL FUNDS SUMMARY 2022-23
JUNE UPDATE

	01	13	25	35	49	51	52	
2022-23	General Fund	Cafeteria Fund	Capital Facilities Fund	School Facilities Fund	Capital Project Fund	Bond Redemption Fund	Debt Service Fund	Total All Funds
			<i>Developer Fees</i>		<i>COPs 2010 and 2017 Mello Roos</i>	<i>Bond Tax Collection Bond Repayment</i>	<i>COPs 2010 and 2017</i>	
Revenues	49,685,764	2,634,416	734,112	4,459,228	910,000	2,199,123		60,622,643
Expenditures	47,135,203	2,236,239	718,341	546,933	10,000	2,199,123	878,539	53,724,379
Excess/Deficiencies	2,550,561	398,177	15,770	3,912,295	900,000	-	(878,539)	6,898,264
Transfers In							878,539	878,539
Transfers Out			162,635		715,904			878,539
Other Sources								
Net Increase/Decrease	2,550,561	398,177	(146,864)	3,912,295	184,096	-	-	6,898,264
Beginning Balance	9,943,479	1,835,881	2,523,095	161,309	3,681,931	2,199,109	-	20,344,803
Ending Balance	12,494,040	2,234,057	2,376,231	4,073,603	3,866,027	2,199,109	-	27,243,067

ALL FUNDS SUMMARY 2023-24
ADOPTED BUDGET

	01	13	25	35	49	51	52	
2022-23	General Fund	Cafeteria Fund	Capital Facilities Fund	School Facilities Fund	Capital Project Fund	Bond Redemption Fund	Debt Service Fund	Total All Funds
			Developer Fees		COPs 2010 and 2017 Mello Roos	Bond Tax Collection Bond Repayment	COPs 2010 and 2017	
Revenues	47,535,509	2,526,000	410,000	2,512,332	910,000	2,199,123		56,092,964
Expenditures	48,305,203	2,247,416	615,669	2,928,933	10,000	2,199,123	878,539	57,184,884
Excess/Deficiencies	(769,694)	278,584	(205,669)	(416,602)	900,000	-	(878,539)	(1,091,919)
Transfers In							878,539	878,539
Transfers Out	230,418		162,635		715,904			1,108,956
Other Sources								
Net Increase/Decrease	(1,000,112)	278,584	(368,303)	(416,602)	184,096	-	-	(1,322,337)
Beginning Balance	12,494,040	2,234,057	2,376,231	4,073,603	3,866,027	2,199,109	-	27,243,067
Ending Balance	11,493,928	2,512,641	2,007,927	3,657,002	4,050,123	2,199,109	-	25,920,730

Rescue School District

10	Beginning	1	2	3	4	5	6	7	8	9	10	11	12	13
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Cashflow Worksheet
2023-2024
GENERAL FUND

Rescue School District

		Beginning Balances	1 July	2 August	3 September	4 October	5 November	6 December	7 January	8 February	9 March	10 April	11 May	12 June	13 Accruals	Adjustments	TOTAL	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):																		
A. BEGINNING CASH	9110		11,606,499	11,526,033	7,973,318	8,509,931	6,325,681	5,280,489	11,212,858	9,548,611	8,122,747	9,139,767	11,263,449	6,917,743				
B. RECEIPTS																		
LCFF Sources																		
Principal Apportionment	8010-8019		705,553	705,553	3,605,588	1,269,995	1,269,995	3,605,588	1,269,995	1,269,995	3,605,588	1,269,995	1,269,995	3,605,588	0	0	23,453,429	23,453,429
Property Taxes	8020-8079		17,835	30,372	240,073	386,327	933,407	5,987,753	243,042	276,920	1,233,172	4,047,576	104,080	604,204	0	0	14,104,760	14,104,760
Miscellaneous Funds	8080-8099		0	0	0	0	0	0	0	0	(61,321)	0	0	(39,388)	0	0	(100,709)	(100,709)
Federal Revenue	8100-8299		0	0	11,666	17,498	5,371	41,369	0	187,468	115,002	41,369	32,490	86,232	209,176	0	747,641	747,641
Other State Revenue	8300-8599		48,198	48,198	86,756	217,396	86,756	86,756	356,248	86,756	183,483	342,104	86,756	2,883,157	399,605	0	4,912,166	4,912,166
Other Local Revenue	8600-8799		127,897	195,548	244,134	231,724	231,766	230,925	219,290	234,247	239,319	270,867	217,027	1,928,479	47,000	0	4,418,222	4,418,222
Interfund Transfers In	8910-8929		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS			899,482	979,670	4,188,215	2,122,940	2,527,295	9,952,390	2,088,576	2,055,386	5,315,244	5,971,912	1,710,347	9,068,271	655,781	0	47,535,509	47,535,509
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		204,959	1,780,906	1,808,160	1,808,394	1,827,775	1,818,509	1,807,880	1,817,420	1,860,572	1,981,997	1,872,431	681,333	0	0	19,270,337	19,270,337
Classified Salaries	2000-2999		328,735	602,669	643,996	647,173	645,052	648,033	638,872	650,830	665,569	697,685	653,774	925,771	0	0	7,748,158	7,748,158
Employee Benefits	3000-3999		202,023	782,161	810,012	798,753	799,414	799,509	806,483	808,049	820,285	860,230	1,022,026	2,590,429	0	0	11,099,373	11,099,373
Books & Supplies	4000-4999		29,744	223,624	138,655	194,334	113,081	449,792	84,791	82,424	147,063	130,803	135,139	148,823	0	0	1,878,273	1,878,273
Services	5000-5999		174,250	423,060	400,369	436,156	426,712	439,896	369,328	275,138	591,923	368,611	316,397	729,687	0	0	4,951,525	4,951,525
Capital Outlay	6000-6999		0	469,685	63,121	281,211	24,033	36,069	569,768	41,201	105,286	29,101	723,297	(566,101)	0	0	1,776,670	1,776,670
Other Outgo	7000-7499		0	0	0	0	0	0	0	0	0	0	0	1,580,869	0	0	1,580,869	1,580,869
Interfund Transfers Out	7600-7629		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS			939,711	4,282,106	3,864,312	4,166,020	3,836,067	4,191,808	4,277,121	3,675,062	4,190,699	4,068,426	4,723,064	6,090,810	0	0	48,305,205	48,305,205
D. BALANCE SHEET TRANSACTIONS																		
ASSETS																		
Cash Not in Treasury	9111-9199		0	0	0	0	0	0	0	0	0	0	0	0	6,500	0	6,500	
Accounts Receivable	9200-9299		0	0	0	291,915	0	0	291,915	0	0	0	0	0	0	0	583,830	
Due From Other Funds	9310		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Stores	9320		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prepaid Expenditures	9330		0	0	0	0	33,333	(20,227)	0	0	0	0	(14,251)	1,144	0	0	0	
Other Current Assets	9340		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal Assets			0	0	0	291,915	33,333	(20,227)	291,915	0	0	0	(14,251)	1,144	6,500	0	590,330	
LIABILITIES																		
Accounts Payable	9500-9599		40,237	250,280	(212,710)	(178,187)	(230,247)	(192,013)	(232,383)	(193,812)	107,525	(220,197)	1,318,739	(257,231)	0	0	0	
Due to Other Funds	9610		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Current Loans	9640		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Deferred Revenues	9650		0	0	0	611,271	0	0	0	0	0	0	0	(611,271)	0	0	0	
Subtotal Liabilities			40,237	250,280	(212,710)	433,084	(230,247)	(192,013)	(232,383)	(193,812)	107,525	(220,197)	1,318,739	(868,503)	0	0	0	
NON-OPERATING																		
Suspense Clearing	9910		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL BALANCE SHEET TRANSACTIONS			(40,237)	(250,280)	212,710	(141,170)	263,580	171,787	524,298	193,812	(107,525)	220,197	(1,332,990)	869,647	6,500	0	590,330	
E. NET INCREASE/DECREASE (B - C + D)			(80,466)	(3,552,715)	536,613	(2,184,250)	(1,045,192)	5,932,369	(1,664,247)	(1,425,864)	1,017,020	2,123,682	(4,345,706)	3,847,108	662,281	0	(179,366)	(769,696)
F. ENDING CASH (A + E)			11,526,033	7,973,318	8,509,931	6,325,681	5,280,489	11,212,858	9,548,611	8,122,747	9,139,767	11,263,449	6,917,743	10,764,851				
G. ENDING CASH, PLUS CASH ACCUALS AND ADJUSTMENTS																	11,427,132	11,427,132

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		36,143,150.00	0.00	36,143,150.00	37,457,480.00	0.00	37,457,480.00	3.6%
2) Federal Revenue	8100-8299		0.00	1,994,139.42	1,994,139.42	0.00	747,640.87	747,640.87	-62.5%
3) Other State Revenue	8300-8599		899,893.09	6,711,458.41	7,611,351.50	946,972.89	3,965,193.26	4,912,166.15	-35.5%
4) Other Local Revenue	8600-8799		558,185.63	3,378,937.75	3,937,123.38	2,142,450.97	2,275,771.00	4,418,221.97	12.2%
5) TOTAL, REVENUES			37,601,228.72	12,084,535.58	49,685,764.30	40,546,903.86	6,988,605.13	47,535,508.99	-4.3%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		16,357,556.19	2,818,461.37	19,176,017.56	16,584,106.60	2,686,229.99	19,270,336.59	0.5%
2) Classified Salaries	2000-2999		4,947,875.28	2,406,782.70	7,354,657.98	5,223,750.37	2,524,407.89	7,748,158.26	5.4%
3) Employee Benefits	3000-3999		6,947,343.57	3,970,891.99	10,918,235.56	6,907,871.84	4,191,500.93	11,099,372.77	1.7%
4) Books and Supplies	4000-4999		817,985.38	1,769,112.50	2,587,097.88	800,858.32	1,077,414.46	1,878,272.78	-27.4%
5) Services and Other Operating Expenditures	5000-5999		2,451,977.00	2,341,325.96	4,793,302.96	2,438,912.06	2,512,613.33	4,951,525.39	3.3%
6) Capital Outlay	6000-6999		44,400.00	890,317.43	934,717.43	1,676,669.54	100,000.00	1,776,669.54	90.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		253,533.00	1,157,941.82	1,411,474.82	274,270.00	1,347,329.00	1,621,599.00	14.9%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(157,018.42)	116,717.42	(40,301.00)	(179,414.38)	138,683.38	(40,731.00)	1.1%
9) TOTAL, EXPENDITURES			31,663,652.00	15,471,551.19	47,135,203.19	33,727,024.35	14,578,178.98	48,305,203.33	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,937,576.72	(3,387,015.61)	2,550,561.11	6,819,879.51	(7,589,573.85)	(769,694.34)	-130.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	230,417.59	0.00	230,417.59	New
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		(5,089,784.03)	5,089,784.03	0.00	(6,211,299.03)	6,211,299.03	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,089,784.03)	5,089,784.03	0.00	(6,441,716.62)	6,211,299.03	(230,417.59)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			847,792.69	1,702,768.42	2,550,561.11	378,162.89	(1,378,274.82)	(1,000,111.93)	-139.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		7,468,207.33	2,475,271.96	9,943,479.29	8,316,000.02	4,178,040.38	12,494,040.40	25.7%
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)			7,468,207.33	2,475,271.96	9,943,479.29	8,316,000.02	4,178,040.38	12,494,040.40	25.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,468,207.33	2,475,271.96	9,943,479.29	8,316,000.02	4,178,040.38	12,494,040.40	25.7%
2) Ending Balance, June 30 (E + F1e)			8,316,000.02	4,178,040.38	12,494,040.40	8,694,162.91	2,799,765.56	11,493,928.47	-8.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,500.00	0.00	6,500.00	6,500.00	0.00	6,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	61,051.23	0.00	61,051.23	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,178,040.38	4,178,040.38	0.00	2,799,765.56	2,799,765.56	-33.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	3,534,928.30	0.00	3,534,928.30	3,834,100.66	0.00	3,834,100.66	8.5%
LIABILITY - COMPENSATED ABSENCES	0000	9760	150,000.00		150,000.00			0.00	
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9760	200,000.00		200,000.00			0.00	
MAA - HEALTH SERVICES	0000	9760	100,957.00		100,957.00			0.00	
EMERGENCY FACILITY NEEDS	0000	9760	500,000.00		500,000.00			0.00	
SAFETY IMPROVEMENTS	0000	9760	20,000.00		20,000.00			0.00	
FACILITY NEEDS 23-24	0000	9760	250,000.00		250,000.00			0.00	
CALPERS/CALSTRS	0000	9760	650,000.00		650,000.00			0.00	
DECLINING ENROLLMENT MITIGATION	0000	9760	524,693.00		524,693.00			0.00	
U/R LOTTERY - INSTR SUPPLIES / TEXTBOOK ADOPTION	1100	9760	1,139,278.30		1,139,278.30			0.00	
LIABILITY - COMPENSATED ABSENCES	0000	9760			0.00	150,000.00		150,000.00	
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9760			0.00	200,000.00		200,000.00	
MAA - HEALTH SERVICES	0000	9760			0.00	79,525.00		79,525.00	
EMERGENCY FACILITY NEEDS	0000	9760			0.00	600,000.00		600,000.00	
SAFETY IMPROVEMENTS	0000	9760			0.00	50,000.00		50,000.00	
CALPERS / CALSTRS	0000	9760			0.00	650,000.00		650,000.00	
DECLINING ENROLLMENT MITIGATION	0000	9760			0.00	1,023,175.00		1,023,175.00	
INSTR SUPPLIES / TEXTBOOK ADOPTION	1100	9760			0.00	1,081,400.66		1,081,400.66	
d) Assigned									
Other Assignments		9780	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)	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,713,520.49	0.00	4,713,520.49	4,853,562.25	0.00	4,853,562.25	3.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	11,856,758.68	2,429,575.17	14,286,333.85				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	6,500.00	0.00	6,500.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	500,112.01	500,112.01				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	61,051.23	0.00	61,051.23				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			11,924,309.91	2,929,687.18	14,853,997.09				
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	707,935.98	6,357.54	714,293.52				
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	.01	0.00	.01				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			707,935.99	6,357.54	714,293.53				
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									

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)	
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			11,216,373.92	2,923,329.64	14,139,703.56				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	14,254,199.00	0.00	14,254,199.00	14,111,059.00	0.00	14,111,059.00	-1.0%
Education Protection Account State Aid - Current Year		8012	7,862,666.00	0.00	7,862,666.00	9,342,370.00	0.00	9,342,370.00	18.8%
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	82,483.00	0.00	82,483.00	82,483.00	0.00	82,483.00	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	12,123,107.00	0.00	12,123,107.00	12,123,107.00	0.00	12,123,107.00	0.0%
Unsecured Roll Taxes		8042	250,086.00	0.00	250,086.00	250,086.00	0.00	250,086.00	0.0%
Prior Years' Taxes		8043	9,244.00	0.00	9,244.00	1.00	0.00	1.00	-100.0%
Supplemental Taxes		8044	417,924.00	0.00	417,924.00	417,924.00	0.00	417,924.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,231,159.00	0.00	1,231,159.00	1,231,159.00	0.00	1,231,159.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			36,230,868.00	0.00	36,230,868.00	37,558,189.00	0.00	37,558,189.00	3.7%
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	(87,718.00)	0.00	(87,718.00)	(100,709.00)	0.00	(100,709.00)	14.8%
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			36,143,150.00	0.00	36,143,150.00	37,457,480.00	0.00	37,457,480.00	3.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	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)	
Special Education Entitlement		8181	0.00	292,628.00	292,628.00	0.00	280,527.00	280,527.00	-4.1%
Special Education Discretionary Grants		8182	0.00	34,817.36	34,817.36	0.00	43,978.00	43,978.00	26.3%
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	1,113.00	1,113.00	0.00	614.00	614.00	-44.8%
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		209,241.51	209,241.51		165,477.00	165,477.00	-20.9%
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		54,889.90	54,889.90		108,476.21	108,476.21	97.6%
Title III, Part A, Immigrant Student Program	4201	8290		4,873.00	4,873.00		4,873.00	4,873.00	0.0%
Title III, Part A, English Learner Program	4203	8290		13,306.01	13,306.01		13,804.59	13,804.59	3.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		22,289.44	22,289.44		21,484.16	21,484.16	-3.6%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,360,981.20	1,360,981.20	0.00	108,406.91	108,406.91	-92.0%
TOTAL, FEDERAL REVENUE			0.00	1,994,139.42	1,994,139.42	0.00	747,640.87	747,640.87	-62.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	116,831.00	0.00	116,831.00	110,568.00	0.00	110,568.00	-5.4%
Lottery - Unrestricted and Instructional Materials		8560	633,428.09	322,425.14	955,853.23	633,428.09	322,425.14	955,853.23	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)	
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	149,634.00	6,389,033.27	6,538,667.27	202,976.80	3,642,768.12	3,845,744.92	-41.2%
TOTAL, OTHER STATE REVENUE			899,893.09	6,711,458.41	7,611,351.50	946,972.89	3,965,193.26	4,912,166.15	-35.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Leases and Rentals		8650	170,000.00	0.00	170,000.00	170,000.00	0.00	170,000.00	0.0%
Interest		8660	16,000.00	0.00	16,000.00	16,000.00	0.00	16,000.00	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	112,000.00	0.00	112,000.00	85,000.00	0.00	85,000.00	-24.1%
Interagency Services		8677	44,412.00	0.00	44,412.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	215,773.63	1,275,092.75	1,490,866.38	1,871,450.97	242,213.00	2,113,663.97	41.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,103,845.00	2,103,845.00		2,033,558.00	2,033,558.00	-3.3%
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			558,185.63	3,378,937.75	3,937,123.38	2,142,450.97	2,275,771.00	4,418,221.97	12.2%
TOTAL, REVENUES			37,601,228.72	12,084,535.58	49,685,764.30	40,546,903.86	6,988,605.13	47,535,508.99	-4.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	13,879,183.48	2,011,463.38	15,890,646.86	14,035,752.98	1,808,539.12	15,844,292.10	-0.3%

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)	
Certificated Pupil Support Salaries		1200	714,849.37	527,707.36	1,242,556.73	805,002.25	541,016.24	1,346,018.49	8.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,681,463.34	230,140.63	1,911,603.97	1,649,211.37	292,174.63	1,941,386.00	1.6%
Other Certificated Salaries		1900	82,060.00	49,150.00	131,210.00	94,140.00	44,500.00	138,640.00	5.7%
TOTAL, CERTIFICATED SALARIES			16,357,556.19	2,818,461.37	19,176,017.56	16,584,106.60	2,686,229.99	19,270,336.59	0.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	376,793.80	1,301,406.56	1,678,200.36	370,753.49	1,370,347.56	1,741,101.05	3.7%
Classified Support Salaries		2200	2,189,162.58	900,848.41	3,090,010.99	2,417,323.77	911,695.16	3,329,018.93	7.7%
Classified Supervisors' and Administrators' Salaries		2300	430,749.00	60,293.25	491,042.25	437,523.00	61,800.75	499,323.75	1.7%
Clerical, Technical and Office Salaries		2400	1,242,672.17	88,564.32	1,331,236.49	1,229,936.57	146,183.40	1,376,119.97	3.4%
Other Classified Salaries		2900	708,497.73	55,670.16	764,167.89	768,213.54	34,381.02	802,594.56	5.0%
TOTAL, CLASSIFIED SALARIES			4,947,875.28	2,406,782.70	7,354,657.98	5,223,750.37	2,524,407.89	7,748,158.26	5.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,101,623.91	2,592,462.89	5,694,086.80	2,934,929.81	2,790,506.25	5,725,436.06	0.6%
PERS		3201-3202	1,097,676.97	573,218.48	1,670,895.45	1,283,688.62	619,951.11	1,903,639.73	13.9%
OASDI/Medicare/Alternative		3301-3302	614,401.24	223,087.77	837,489.01	648,248.48	223,996.71	872,245.19	4.2%
Health and Welfare Benefits		3401-3402	1,525,538.25	429,321.87	1,954,860.12	1,495,623.53	447,954.39	1,943,577.92	-0.6%
Unemployment Insurance		3501-3502	107,068.94	26,111.89	133,180.83	11,861.75	2,565.78	14,427.53	-89.2%
Workers' Compensation		3601-3602	315,180.83	76,873.38	392,054.21	316,869.65	73,576.69	390,446.34	-0.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	185,853.43	49,815.71	235,669.14	216,650.00	32,950.00	249,600.00	5.9%
TOTAL, EMPLOYEE BENEFITS			6,947,343.57	3,970,891.99	10,918,235.56	6,907,871.84	4,191,500.93	11,099,372.77	1.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	611,770.00	611,770.00	0.00	414,412.00	414,412.00	-32.3%
Books and Other Reference Materials		4200	9,565.81	79,524.45	89,090.26	6,560.96	0.00	6,560.96	-92.6%
Materials and Supplies		4300	692,973.66	970,880.65	1,663,854.31	683,297.36	399,035.39	1,082,332.75	-35.0%
Noncapitalized Equipment		4400	115,445.91	106,937.40	222,383.31	111,000.00	263,967.07	374,967.07	68.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			817,985.38	1,769,112.50	2,587,097.88	800,858.32	1,077,414.46	1,878,272.78	-27.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	58,611.22	161,808.12	220,419.34	64,000.00	152,441.18	216,441.18	-1.8%
Dues and Memberships		5300	35,294.00	926.00	36,220.00	49,860.00	500.00	50,360.00	39.0%

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)	
Insurance		5400 - 5450	299,850.52	17,604.92	317,455.44	189,523.65	22,296.90	211,820.55	-33.3%
Operations and Housekeeping Services		5500	1,448,680.82	2,000.00	1,450,680.82	1,461,540.00	2,000.00	1,463,540.00	0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	113,441.86	413,474.97	526,916.83	131,431.00	515,300.00	646,731.00	22.7%
Transfers of Direct Costs		5710	(92,490.56)	92,490.56	0.00	(30,614.00)	30,614.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(16,360.13)	12,000.00	(4,360.13)	(16,360.13)	12,000.00	(4,360.13)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	452,949.27	1,640,371.39	2,093,320.66	437,531.54	1,776,811.25	2,214,342.79	5.8%
Communications		5900	152,000.00	650.00	152,650.00	152,000.00	650.00	152,650.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,451,977.00	2,341,325.96	4,793,302.96	2,438,912.06	2,512,613.33	4,951,525.39	3.3%
CAPITAL OUTLAY									
Land		6100	0.00	644,000.00	644,000.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	44,400.00	246,317.43	290,717.43	1,676,669.54	100,000.00	1,776,669.54	511.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			44,400.00	890,317.43	934,717.43	1,676,669.54	100,000.00	1,776,669.54	90.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	253,533.00	1,157,941.82	1,411,474.82	274,270.00	1,233,816.00	1,508,086.00	6.8%
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	43,978.00	43,978.00	New
To JPAs		7213	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)	
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	69,535.00	69,535.00	New
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)			253,533.00	1,157,941.82	1,411,474.82	274,270.00	1,347,329.00	1,621,599.00	14.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(116,717.42)	116,717.42	0.00	(138,683.38)	138,683.38	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(40,301.00)	0.00	(40,301.00)	(40,731.00)	0.00	(40,731.00)	1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(157,018.42)	116,717.42	(40,301.00)	(179,414.38)	138,683.38	(40,731.00)	1.1%
TOTAL, EXPENDITURES			31,663,652.00	15,471,551.19	47,135,203.19	33,727,024.35	14,578,178.98	48,305,203.33	2.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	230,417.59	0.00	230,417.59	New
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%

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)	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	230,417.59	0.00	230,417.59	New
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(5,089,784.03)	5,089,784.03	0.00	(6,211,299.03)	6,211,299.03	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			(5,089,784.03)	5,089,784.03	0.00	(6,211,299.03)	6,211,299.03	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(5,089,784.03)	5,089,784.03	0.00	(6,441,716.62)	6,211,299.03	(230,417.59)	New

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	36,143,150.00	0.00	36,143,150.00	37,457,480.00	0.00	37,457,480.00	3.6%
2) Federal Revenue		8100-8299	0.00	1,994,139.42	1,994,139.42	0.00	747,640.87	747,640.87	-62.5%
3) Other State Revenue		8300-8599	899,893.09	6,711,458.41	7,611,351.50	946,972.89	3,965,193.26	4,912,166.15	-35.5%
4) Other Local Revenue		8600-8799	558,185.63	3,378,937.75	3,937,123.38	2,142,450.97	2,275,771.00	4,418,221.97	12.2%
5) TOTAL, REVENUES			37,601,228.72	12,084,535.58	49,685,764.30	40,546,903.86	6,988,605.13	47,535,508.99	-4.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	19,960,208.20	9,235,858.69	29,196,066.89	20,006,070.23	8,675,154.19	28,681,224.42	-1.8%
2) Instruction - Related Services	2000-2999		3,787,266.36	730,520.43	4,517,786.79	3,770,179.76	837,368.59	4,607,548.35	2.0%
3) Pupil Services	3000-3999		2,557,196.61	1,458,498.58	4,015,695.19	4,439,677.29	1,495,392.48	5,935,069.77	47.8%
4) Ancillary Services	4000-4999		116,410.91	50,107.14	166,518.05	136,529.65	9,330.00	145,859.65	-12.4%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,149,683.85	193,866.42	2,343,550.27	1,919,087.98	285,663.38	2,204,751.36	-5.9%
8) Plant Services	8000-8999		2,839,353.07	2,644,758.11	5,484,111.18	3,181,209.44	1,927,941.34	5,109,150.78	-6.8%
9) Other Outgo	9000-9999		253,533.00	1,157,941.82	1,411,474.82	274,270.00	1,347,329.00	1,621,599.00	14.9%
10) TOTAL, EXPENDITURES			31,663,652.00	15,471,551.19	47,135,203.19	33,727,024.35	14,578,178.98	48,305,203.33	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,937,576.72	(3,387,015.61)	2,550,561.11	6,819,879.51	(7,589,573.85)	(769,694.34)	-130.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	230,417.59	0.00	230,417.59	New
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	(5,089,784.03)	5,089,784.03	0.00	(6,211,299.03)	6,211,299.03	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,089,784.03)	5,089,784.03	0.00	(6,441,716.62)	6,211,299.03	(230,417.59)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			847,792.69	1,702,768.42	2,550,561.11	378,162.89	(1,378,274.82)	(1,000,111.93)	-139.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,468,207.33	2,475,271.96	9,943,479.29	8,316,000.02	4,178,040.38	12,494,040.40	25.7%

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

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)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,468,207.33	2,475,271.96	9,943,479.29	8,316,000.02	4,178,040.38	12,494,040.40	25.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,468,207.33	2,475,271.96	9,943,479.29	8,316,000.02	4,178,040.38	12,494,040.40	25.7%
2) Ending Balance, June 30 (E + F1e)			8,316,000.02	4,178,040.38	12,494,040.40	8,694,162.91	2,799,765.56	11,493,928.47	-8.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,500.00	0.00	6,500.00	6,500.00	0.00	6,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	61,051.23	0.00	61,051.23	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,178,040.38	4,178,040.38	0.00	2,799,765.56	2,799,765.56	-33.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	3,534,928.30	0.00	3,534,928.30	3,834,100.66	0.00	3,834,100.66	8.5%
LIABILITY - COMPENSATED ABSENCES	0000	9760	150,000.00		150,000.00			0.00	
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9760	200,000.00		200,000.00			0.00	
MAA - HEALTH SERVICES	0000	9760	100,957.00		100,957.00			0.00	
EMERGENCY FACILITY NEEDS	0000	9760	500,000.00		500,000.00			0.00	
SAFETY IMPROVEMENTS	0000	9760	20,000.00		20,000.00			0.00	
FACILITY NEEDS 23-24	0000	9760	250,000.00		250,000.00			0.00	
CALPERS/CALSTRS	0000	9760	650,000.00		650,000.00			0.00	
DECLINING ENROLLMENT MITIGATION	0000	9760	524,693.00		524,693.00			0.00	
U/R LOTTERY - INSTR SUPPLIES / TEXTBOOK ADOPTION	1100	9760	1,139,278.30		1,139,278.30			0.00	
LIABILITY - COMPENSATED ABSENCES	0000	9760			0.00	150,000.00		150,000.00	
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9760			0.00	200,000.00		200,000.00	
MAA - HEALTH SERVICES	0000	9760			0.00	79,525.00		79,525.00	
EMERGENCY FACILITY NEEDS	0000	9760			0.00	600,000.00		600,000.00	
SAFETY IMPROVEMENTS	0000	9760			0.00	50,000.00		50,000.00	
CALPERS / CALSTRS	0000	9760			0.00	650,000.00		650,000.00	
DECLINING ENROLLMENT MITIGATION	0000	9760			0.00	1,023,175.00		1,023,175.00	
INSTR SUPPLIES / TEXTBOOK ADOPTION	1100	9760			0.00	1,081,400.66		1,081,400.66	
d) Assigned									

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 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	4,713,520.49	0.00	4,713,520.49	4,853,562.25	0.00	4,853,562.25	3.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	605,970.03	437,374.23
6266	Educator Effectiveness, FY 2021-22	610,682.81	422,962.81
6300	Lottery: Instructional Materials	729,518.05	629,989.69
6546	Mental Health-Related Services	42,449.01	42,449.01
6547	Special Education Early Intervention Preschool Grant	281,646.82	246,279.81
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	651,719.00	318,640.20
7425	Expanded Learning Opportunities (ELO) Grant	134,617.07	0.00
7435	Learning Recovery Emergency Block Grant	1,081,215.99	605,698.74
9010	Other Restricted Local	40,221.60	96,371.07
Total, Restricted Balance		4,178,040.38	2,799,765.56

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):	3,372.77	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	3,488	3,493		
Charter School				
Total ADA	3,488	3,493	N/A	Met
Second Prior Year (2021-22)				
District Regular	3,490	3,516		
Charter School				
Total ADA	3,490	3,516	N/A	Met
First Prior Year (2022-23)				
District Regular	3,401	3,474		
Charter School		0		
Total ADA	3,401	3,474	N/A	Met
Budget Year (2023-24)				
District Regular	3,423			
Charter School	0			
Total ADA	3,423			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

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	3,534	3,426		
Charter School				
Total Enrollment	3,534	3,426	3.1%	Not Met
Second Prior Year (2021-22)				
District Regular	3,457	3,569		
Charter School				
Total Enrollment	3,457	3,569	N/A	Met
First Prior Year (2022-23)				
District Regular	3,569	3,518		
Charter School				
Total Enrollment	3,569	3,518	1.4%	Not Met
Budget Year (2023-24)				
District Regular	3,518			
Charter School				
Total Enrollment	3,518			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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	3,493	3,426	
Charter School		0	
Total ADA/Enrollment	3,493	3,426	102.0%
Second Prior Year (2021-22)			
District Regular	3,344	3,569	
Charter School	0		
Total ADA/Enrollment	3,344	3,569	93.7%
First Prior Year (2022-23)			
District Regular	3,337	3,518	
Charter School			
Total ADA/Enrollment	3,337	3,518	94.9%
Historical Average Ratio:			96.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.3%

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	3,373	3,518		
Charter School	0			
Total ADA/Enrollment	3,373	3,518	95.9%	Met
1st Subsequent Year (2024-25)				
District Regular	3,392	3,518		
Charter School				
Total ADA/Enrollment	3,392	3,518	96.4%	Met
2nd Subsequent Year (2025-26)				
District Regular	3,392	3,518		
Charter School				
Total ADA/Enrollment	3,392	3,518	96.4%	Met

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

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

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

Explanation:
(required if NOT met)

4. **CRITERION: LCFF Revenue**

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	3,473.83	3,422.64	3,388.60	3,388.60
b. Prior Year ADA (Funded)		3,473.83	3,422.64	3,388.60
c. Difference (Step 1a minus Step 1b)		(51.19)	(34.04)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.47%)	(.99%)	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		36,143,150.00	37,457,480.00	38,497,500.00
b1. COLA percentage		13.26%	5.10%	3.94%
b2. COLA amount (proxy for purposes of this criterion)		4,792,581.69	1,910,331.48	1,516,801.50
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		13.26%	5.10%	3.94%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		11.79%	4.11%	3.94%
LCFF Revenue Standard (Step 3, plus/minus 1%):		10.79% to 12.79%	3.11% to 5.11%	2.94% to 4.94%

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)	14,114,003.00	14,104,760.00	14,104,760.00	14,104,760.00
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)	36,230,868.00	37,558,189.00	38,599,200.00	39,853,870.00
District's Projected Change in LCFF Revenue:		3.66%	2.77%	3.25%
LCFF Revenue Standard		10.79% to 12.79%	3.11% to 5.11%	2.94% to 4.94%
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)

We are using a conservative COLA estimate for 23-24 (5.1%).

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio
	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)	24,021,867.96	26,377,364.21	91.1%
Second Prior Year (2021-22)	26,120,139.54	28,562,856.06	91.4%
First Prior Year (2022-23)	28,252,775.04	31,663,652.00	89.2%
	Historical Average Ratio:		90.6%
	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):	87.6% to 93.6%	87.6% to 93.6%	87.6% to 93.6%

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)	28,715,728.81	33,727,024.35	85.1%	Not Met
1st Subsequent Year (2024-25)	29,359,963.22	33,163,539.98	88.5%	Met
2nd Subsequent Year (2025-26)	30,503,244.21	33,844,105.55	90.1%	Met

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

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

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

Explanation:
(required if NOT met)

One time capital outlay expenditures in 23/24 skew this ratio for one year.

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):	11.79%	4.11%	3.94%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	1.79% to 21.79%	-5.89% to 14.11%	-6.06% to 13.94%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	6.79% to 16.79%	-0.89% to 9.11%	-1.06% to 8.94%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	1,994,139.42		
Budget Year (2023-24)	747,640.87	(62.51%)	Yes
1st Subsequent Year (2024-25)	613,600.59	(17.93%)	Yes
2nd Subsequent Year (2025-26)	613,829.59	.04%	No

Explanation:
(required if Yes)

Federal COVID funds will be spent completely by 2023-24 year end. Thus, our federal revenues (including unearned revenue) will decrease accordingly.

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

First Prior Year (2022-23)	7,611,351.50		
Budget Year (2023-24)	4,912,166.15	(35.46%)	Yes
1st Subsequent Year (2024-25)	4,680,248.15	(4.72%)	Yes
2nd Subsequent Year (2025-26)	4,680,248.15	0.00%	No

Explanation:
(required if Yes)

Arts & Music grant plus Learning Recovery grant spiked state revenue in 22-23. Those revenues were one-time. \$142k in 23/24 CTEIG revenue will not repeat in subsequent years.

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

First Prior Year (2022-23)	3,937,123.38		
Budget Year (2023-24)	4,418,221.97	12.22%	No
1st Subsequent Year (2024-25)	2,616,545.20	(40.78%)	Yes
2nd Subsequent Year (2025-26)	2,600,937.20	(.60%)	No

Explanation:
(required if Yes)

One time revenues in 23/24 for Capital projects and electric buses will be gone in subsequent years.

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

First Prior Year (2022-23)	2,587,097.88		
Budget Year (2023-24)	1,878,272.78	(27.40%)	Yes
1st Subsequent Year (2024-25)	2,162,820.12	15.15%	Yes
2nd Subsequent Year (2025-26)	1,628,298.83	(24.71%)	Yes

Explanation:

(required if Yes)

One-time COVID expenditures from 22/23 will be gone. A curriculum purchase in 24/25 is spiking expenditures in that year.

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

First Prior Year (2022-23)	4,793,302.96		
Budget Year (2023-24)	4,951,525.39	3.30%	Yes
1st Subsequent Year (2024-25)	4,913,505.20	(.77%)	No
2nd Subsequent Year (2025-26)	4,872,871.49	(.83%)	No

Explanation:

(required if Yes)

Normal up and down fluctuations (from Resource to Resource) between fiscal years as we address the district's needs.

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)	13,542,614.30		
Budget Year (2023-24)	10,078,028.99	(25.58%)	Not Met
1st Subsequent Year (2024-25)	7,910,393.94	(21.51%)	Not Met
2nd Subsequent Year (2025-26)	7,895,014.94	(.19%)	Met

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

First Prior Year (2022-23)	7,380,400.84		
Budget Year (2023-24)	6,829,798.17	(7.46%)	Not Met
1st Subsequent Year (2024-25)	7,076,325.32	3.61%	Met
2nd Subsequent Year (2025-26)	6,501,170.32	(8.13%)	Not Met

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

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

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

Explanation:

Federal Revenue

(linked from 6B

if NOT met)

Federal COVID funds will be spent completely by 2023-24 year end. Thus, our federal revenues (including unearned revenue) will decrease accordingly.

Explanation:

Other State Revenue

(linked from 6B

if NOT met)

Arts & Music grant plus Learning Recovery grant spiked state revenue in 22-23. Those revenues were one-time. \$142k in 23/24 CTEIG revenue will not repeat in subsequent years.

Explanation:

Other Local Revenue

(linked from 6B

if NOT met)

One time revenues in 23/24 for Capital projects and electric buses will be gone in subsequent 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)

One-time COVID expenditures from 22/23 will be gone. A curriculum purchase in 24/25 is spiking expenditures in that year.

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

Normal up and down fluctuations (from Resource to Resource) between fiscal years as we address the district's needs.

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)

 46,376,203.01

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

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

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

 46,376,203.01

 1,391,286.09

 1,865,291.25

 Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,151,373.42	4,244,194.80	4,713,520.49
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,151,373.42	4,244,194.80	4,713,520.49
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	38,342,147.26	42,441,952.20	47,135,203.19
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)	38,342,147.26	42,441,952.20	47,135,203.19
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	10.0%	10.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	3.3%	3.3%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	1,224,470.90	26,377,444.16	N/A	Met
Second Prior Year (2021-22)	183,895.89	28,562,867.20	N/A	Met
First Prior Year (2022-23)	847,792.69	31,663,652.00	N/A	Met
Budget Year (2023-24) (Information only)	378,162.89	33,957,441.94		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

--

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	5,333,132.73	6,059,840.54	N/A		Met
Second Prior Year (2021-22)	6,234,727.15	7,284,311.44	N/A		Met
First Prior Year (2022-23)	6,458,685.26	7,468,207.33	N/A		Met
Budget Year (2023-24) (Information only)	8,316,000.02				

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

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	3,373	3,392	3,392
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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		

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)	48,535,620.92	47,829,139.55	47,260,023.30
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	48,535,620.92	47,829,139.55	47,260,023.30
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,456,068.63	1,434,874.19	1,417,800.70
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)		1,456,068.63	1,434,874.19	1,417,800.70

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

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

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,853,562.25		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	8,855,597.95	9,787,696.30
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		
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	4,853,562.25	8,855,597.95	9,787,696.30
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.00%	18.52%	20.71%
District's Reserve Standard (Section 10B, Line 7):		1,456,068.63	1,434,874.19	1,417,800.70
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

--

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(5,089,784.03)			
Budget Year (2023-24)	(6,211,299.03)	1,121,515.00	22.0%	Not Met
1st Subsequent Year (2024-25)	(6,229,854.48)	18,555.45	.3%	Met
2nd Subsequent Year (2025-26)	(6,248,105.18)	18,250.70	.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	230,417.59	230,417.59	New	Not Met
1st Subsequent Year (2024-25)	230,417.59	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	(230,417.59)	(100.0%)	Not Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?			No	

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

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

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

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

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

Explanation:

(required if NOT met)

One time capital project transfers ended in prior year

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2023
Leases				
Certificates of Participation	17	FD25/8681 FD49/8622	FD52 7433/7434	10,220,000
General Obligation Bonds	9	FD51/86XX	FD51 7433/7434	16,219,884
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	FD01 / OBJ8011	FD01 OBJ2XXX3XXX	58,375

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

TOTAL:				26,498,259

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	872,994	875,294	876,725	877,363
General Obligation Bonds	2,309,395	2,450,148	2,578,443	2,628,800
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	3,182,389	3,325,442	3,455,168	3,506,163
Has total annual payment increased over prior year (2022-23)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

All debt service for COP will be paid from developer fees and mello roos collection. All debt service for GO Bonds will be paid from real property tax collections.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	<div style="border: 1px solid black; padding: 5px; display: inline-block;">No</div>							
2. For the district's OPEB:									
a. Are they lifetime benefits?		<div style="border: 1px solid black; height: 20px; width: 150px;"></div>							
b. Do benefits continue past age 65?		<div style="border: 1px solid black; height: 20px; width: 150px;"></div>							
c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:		<div style="border: 1px solid black; height: 20px; width: 550px;"></div>							
3									
a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?		<div style="border: 1px solid black; height: 20px; width: 250px;"></div>							
b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund		Self-Insurance Fund	Governmental Fund						
		<div style="border: 1px solid black; height: 20px; width: 100px;"></div>	<div style="border: 1px solid black; height: 20px; width: 100px;"></div>						
4. OPEB Liabilities									
a. Total OPEB liability		<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="height: 20px;"></td></tr><tr><td style="height: 20px;"></td></tr><tr><td style="text-align: right; height: 20px;">0.00</td></tr><tr><td style="height: 20px;"></td></tr><tr><td style="height: 20px;"></td></tr></table>					0.00		
0.00									
b. OPEB plan(s) fiduciary net position (if applicable)									
c. Total/Net OPEB liability (Line 4a minus Line 4b)									
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?									
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation									
5.									
OPEB Contributions		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)					
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method		<div style="border: 1px solid black; height: 20px; width: 150px;"></div>	<div style="border: 1px solid black; height: 20px; width: 100px;"></div>	<div style="border: 1px solid black; height: 20px; width: 100px;"></div>					
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)		0.00							
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)									
d. Number of retirees receiving OPEB benefits									

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

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

1

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

No

2

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

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

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	189.8	188.523	188.523	188.523

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.

RUFT negotiations are unsettled for the 23/24 fiscal year.

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

197908.39		
Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

7. Amount included for any tentative salary schedule increases

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
	334981.39	359583.9

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?

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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	173.4	156.849	156.849	156.849

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

84761.68

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

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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

Yes	Yes	Yes

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
	146805.41	116420.86

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	33.9	34.13	34.13	34.13

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.

Certificated and Classified negotiations are unsettled for 23/24 fiscal year. Follow-on agreement for management will happen when those negotiations are complete.

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

Negotiations Settled

2. Salary settlement:

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

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

48136.03

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

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Yes	Yes	Yes

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Yes	Yes	Yes
	48325	42901

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)
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Yes	Yes	Yes

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 27, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	999,415.95	911,000.00	-8.8%
3) Other State Revenue		8300-8599	1,465,000.00	1,465,000.00	0.0%
4) Other Local Revenue		8600-8799	170,000.00	150,000.00	-11.8%
5) TOTAL, REVENUES			2,634,415.95	2,526,000.00	-4.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	520,932.42	539,946.21	3.6%
3) Employee Benefits		3000-3999	221,253.24	205,338.86	-7.2%
4) Books and Supplies		4000-4999	1,029,297.33	1,029,297.33	0.0%
5) Services and Other Operating Expenditures		5000-5999	224,455.42	232,102.76	3.4%
6) Capital Outlay		6000-6999	200,000.00	200,000.00	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	40,301.00	40,731.00	1.1%
9) TOTAL, EXPENDITURES			2,236,239.41	2,247,416.16	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			398,176.54	278,583.84	-30.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			398,176.54	278,583.84	-30.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,835,880.94	2,234,057.48	21.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,835,880.94	2,234,057.48	21.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,835,880.94	2,234,057.48	21.7%
2) Ending Balance, June 30 (E + F1e)			2,234,057.48	2,512,641.32	12.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	0.00	-100.0%
Stores		9712	40,847.90	0.00	-100.0%
Prepaid Items		9713	2,774.33	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,186,435.25	2,601,057.27	19.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(88,415.95)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,131,300.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	4,000.00		
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	40,847.90		
7) Prepaid Expenditures		9330	2,774.33		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,178,923.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	157.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	57,648.80		
6) TOTAL, LIABILITIES			57,806.52		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,121,116.56		
FEDERAL REVENUE					
Child Nutrition Programs		8220	999,415.95	911,000.00	-8.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			999,415.95	911,000.00	-8.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,465,000.00	1,465,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,465,000.00	1,465,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	50,000.00	50,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	22,000.00	15,000.00	-31.8%
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	98,000.00	85,000.00	-13.3%
TOTAL, OTHER LOCAL REVENUE			170,000.00	150,000.00	-11.8%
TOTAL, REVENUES			2,634,415.95	2,526,000.00	-4.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	377,531.77	394,769.66	4.6%
Classified Supervisors' and Administrators' Salaries		2300	107,988.00	107,988.00	0.0%
Clerical, Technical and Office Salaries		2400	35,412.65	37,188.55	5.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			520,932.42	539,946.21	3.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,103.03	0.00	-100.0%
PERS		3201-3202	115,214.96	129,117.67	12.1%
OASDI/Medicare/Alternative		3301-3302	39,232.21	41,107.00	4.8%
Health and Welfare Benefits		3401-3402	52,982.91	24,665.76	-53.4%
Unemployment Insurance		3501-3502	2,616.68	271.18	-89.6%
Workers' Compensation		3601-3602	7,703.45	7,777.25	1.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,400.00	2,400.00	0.0%
TOTAL, EMPLOYEE BENEFITS			221,253.24	205,338.86	-7.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,881.38	20,881.38	0.0%
Noncapitalized Equipment		4400	20,000.00	20,000.00	0.0%
Food		4700	988,415.95	988,415.95	0.0%
TOTAL, BOOKS AND SUPPLIES			1,029,297.33	1,029,297.33	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,000.00	6,000.00	0.0%
Dues and Memberships		5300	899.00	899.00	0.0%
Insurance		5400-5450	3,501.11	11,148.45	218.4%
Operations and Housekeeping Services		5500	124,195.18	124,195.18	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,000.00	9,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,360.13	4,360.13	0.0%
Professional/Consulting Services and Operating Expenditures		5800	75,500.00	75,500.00	0.0%
Communications		5900	1,000.00	1,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			224,455.42	232,102.76	3.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	200,000.00	200,000.00	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			200,000.00	200,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	40,301.00	40,731.00	1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,301.00	40,731.00	1.1%
TOTAL, EXPENDITURES			2,236,239.41	2,247,416.16	0.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	999,415.95	911,000.00	-8.8%
3) Other State Revenue		8300-8599	1,465,000.00	1,465,000.00	0.0%
4) Other Local Revenue		8600-8799	170,000.00	150,000.00	-11.8%
5) TOTAL, REVENUES			2,634,415.95	2,526,000.00	-4.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,071,743.23	2,082,489.98	0.5%
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		40,301.00	40,731.00	1.1%
8) Plant Services	8000-8999		124,195.18	124,195.18	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,236,239.41	2,247,416.16	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			398,176.54	278,583.84	-30.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			398,176.54	278,583.84	-30.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,835,880.94	2,234,057.48	21.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,835,880.94	2,234,057.48	21.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,835,880.94	2,234,057.48	21.7%
2) Ending Balance, June 30 (E + F1e)			2,234,057.48	2,512,641.32	12.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	0.00	-100.0%
Stores		9712	40,847.90	0.00	-100.0%
Prepaid Items		9713	2,774.33	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,186,435.25	2,601,057.27	19.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(88,415.95)	New

Resource	Description	2022-23	2023-24
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,186,435.25	2,601,057.27
Total, Restricted Balance		2,186,435.25	2,601,057.27

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	734,111.75	410,000.00	-44.2%
5) TOTAL, REVENUES			734,111.75	410,000.00	-44.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	20,097.75	20,600.25	2.5%
3) Employee Benefits		3000-3999	8,906.05	9,220.92	3.5%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	131,477.50	91,477.50	-30.4%
6) Capital Outlay		6000-6999	557,860.00	494,370.00	-11.4%
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			718,341.30	615,668.67	-14.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,770.45	(205,668.67)	-1,404.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	162,634.76	162,634.76	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			(162,634.76)	(162,634.76)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(146,864.31)	(368,303.43)	150.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,523,094.99	2,376,230.68	-5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,523,094.99	2,376,230.68	-5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,523,094.99	2,376,230.68	-5.8%
2) Ending Balance, June 30 (E + F1e)			2,376,230.68	2,007,927.25	-15.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,376,230.68	2,007,927.25	-15.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,870,717.28		
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			2,870,717.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(20,890.35)		
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			(20,890.35)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			2,891,607.63		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	31,570.53	10,000.00	-68.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	702,541.22	400,000.00	-43.1%
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			734,111.75	410,000.00	-44.2%
TOTAL, REVENUES			734,111.75	410,000.00	-44.2%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	20,097.75	20,600.25	2.5%
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			20,097.75	20,600.25	2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,098.80	5,496.15	7.8%
OASDI/Medicare/Alternative		3301-3302	1,537.48	1,575.92	2.5%
Health and Welfare Benefits		3401-3402	1,873.44	1,843.14	-1.6%
Unemployment Insurance		3501-3502	100.49	10.30	-89.8%
Workers' Compensation		3601-3602	295.84	295.41	-0.1%
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			8,906.05	9,220.92	3.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,200.00	1,200.00	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	130,277.50	90,277.50	-30.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			131,477.50	91,477.50	-30.4%
CAPITAL OUTLAY					
Land		6100	88,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	469,860.00	494,370.00	5.2%
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			557,860.00	494,370.00	-11.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			718,341.30	615,668.67	-14.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	162,634.76	162,634.76	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			162,634.76	162,634.76	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(162,634.76)	(162,634.76)	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	734,111.75	410,000.00	-44.2%
5) TOTAL, REVENUES			734,111.75	410,000.00	-44.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		97,203.80	58,021.17	-40.3%
8) Plant Services	8000-8999		621,137.50	557,647.50	-10.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			718,341.30	615,668.67	-14.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			15,770.45	(205,668.67)	-1,404.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	162,634.76	162,634.76	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			(162,634.76)	(162,634.76)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(146,864.31)	(368,303.43)	150.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,523,094.99	2,376,230.68	-5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,523,094.99	2,376,230.68	-5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,523,094.99	2,376,230.68	-5.8%
2) Ending Balance, June 30 (E + F1e)			2,376,230.68	2,007,927.25	-15.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,376,230.68	2,007,927.25	-15.5%
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%

		2022-23 Estimated Actuals		2023-24 Budget
Resource	Description			
9010	Other Restricted Local	2,376,230.68		2,007,927.25
Total, Restricted Balance		2,376,230.68		2,007,927.25

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,459,227.84	2,512,331.84	-43.7%
5) TOTAL, REVENUES			4,459,227.84	2,512,331.84	-43.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	546,933.34	2,928,933.34	435.5%
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			546,933.34	2,928,933.34	435.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,912,294.50	(416,601.50)	-110.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,912,294.50	(416,601.50)	-110.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	161,308.82	4,073,603.32	2,425.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,308.82	4,073,603.32	2,425.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161,308.82	4,073,603.32	2,425.3%
2) Ending Balance, June 30 (E + F1e)			4,073,603.32	3,657,001.82	-10.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,073,603.32	3,657,001.82	-10.2%
FACILITY RESERVES	0000	9780	4,073,603.32		
FACILITY RESERVES	0000	9780		3,657,001.82	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,041,750.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,041,750.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			4,041,750.29		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,331.84	12,331.84	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	4,446,896.00	2,500,000.00	-43.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,459,227.84	2,512,331.84	-43.7%
TOTAL, REVENUES			4,459,227.84	2,512,331.84	-43.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	74,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	546,933.34	2,826,933.34	416.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	28,000.00	New
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			546,933.34	2,928,933.34	435.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			546,933.34	2,928,933.34	435.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,459,227.84	2,512,331.84	-43.7%
5) TOTAL, REVENUES			4,459,227.84	2,512,331.84	-43.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		546,933.34	2,928,933.34	435.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			546,933.34	2,928,933.34	435.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			3,912,294.50	(416,601.50)	-110.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			3,912,294.50	(416,601.50)	-110.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	161,308.82	4,073,603.32	2,425.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,308.82	4,073,603.32	2,425.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161,308.82	4,073,603.32	2,425.3%
2) Ending Balance, June 30 (E + F1e)			4,073,603.32	3,657,001.82	-10.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,073,603.32	3,657,001.82	-10.2%
FACILITY RESERVES	0000	9780	4,073,603.32		
FACILITY RESERVES	0000	9780		3,657,001.82	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	230,417.59	New
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	230,417.59	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	230,417.59	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	230,417.59	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	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	230,417.59	New
FACILITY RESERVES	0000	9780		230,417.59	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	230,417.59	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	230,417.59	New
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	230,417.59	New

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	230,417.59	New
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	230,417.59	New
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	230,417.59	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	230,417.59	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	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	230,417.59	New
FACILITY RESERVES	0000	9780		230,417.59	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	910,000.00	910,000.00	0.0%
5) TOTAL, REVENUES			910,000.00	910,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	10,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,000.00	10,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			900,000.00	900,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	715,904.00	715,904.00	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			(715,904.00)	(715,904.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			184,096.00	184,096.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,681,930.69	3,866,026.69	5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,681,930.69	3,866,026.69	5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,681,930.69	3,866,026.69	5.0%
2) Ending Balance, June 30 (E + F1e)			3,866,026.69	4,050,122.69	4.8%
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	4,050,122.69	New
RESERVED FOR PROJECTS (COMM FAC DIST)	0000	9760		4,050,122.69	
d) Assigned					
Other Assignments		9780	3,866,026.69	0.00	-100.0%
RESERVED FOR PROJECTS (COMM FAC DIST)	0000	9780	3,866,026.69		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,063,575.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	2,625,688.71		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,689,263.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,689,263.77		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	900,000.00	900,000.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	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			910,000.00	910,000.00	0.0%
TOTAL, REVENUES			910,000.00	910,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	10,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	10,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,000.00	10,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: 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	715,904.00	715,904.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			715,904.00	715,904.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(715,904.00)	(715,904.00)	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	910,000.00	910,000.00	0.0%
5) TOTAL, REVENUES			910,000.00	910,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		10,000.00	10,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,000.00	10,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			900,000.00	900,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	715,904.00	715,904.00	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			(715,904.00)	(715,904.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			184,096.00	184,096.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,681,930.69	3,866,026.69	5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,681,930.69	3,866,026.69	5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,681,930.69	3,866,026.69	5.0%
2) Ending Balance, June 30 (E + F1e)			3,866,026.69	4,050,122.69	4.8%
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	4,050,122.69	New
RESERVED FOR PROJECTS (COMM FAC DIST)	0000	9760		4,050,122.69	
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,866,026.69	0.00	-100.0%
RESERVED FOR PROJECTS (COMM FAC DIST)	0000	9780	3,866,026.69		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,199,123.24	2,199,123.24	0.0%
5) TOTAL, REVENUES			2,199,123.24	2,199,123.24	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,199,123.24	2,199,123.24	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,199,123.24	2,199,123.24	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,199,108.68	2,199,108.68	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,199,108.68	2,199,108.68	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,199,108.68	2,199,108.68	0.0%
2) Ending Balance, June 30 (E + F1e)			2,199,108.68	2,199,108.68	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	2,199,108.68	2,199,108.68	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,350,113.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,350,113.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			2,350,113.93		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,194,123.24	2,194,123.24	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	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			2,199,123.24	2,199,123.24	0.0%
TOTAL, REVENUES			2,199,123.24	2,199,123.24	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,591,211.15	1,591,211.15	0.0%
Bond Interest and Other Service Charges		7434	607,912.09	607,912.09	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)			2,199,123.24	2,199,123.24	0.0%
TOTAL, EXPENDITURES			2,199,123.24	2,199,123.24	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,199,123.24	2,199,123.24	0.0%
5) TOTAL, REVENUES			2,199,123.24	2,199,123.24	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,199,123.24	2,199,123.24	0.0%
10) TOTAL, EXPENDITURES			2,199,123.24	2,199,123.24	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,199,108.68	2,199,108.68	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,199,108.68	2,199,108.68	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,199,108.68	2,199,108.68	0.0%
2) Ending Balance, June 30 (E + F1e)			2,199,108.68	2,199,108.68	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	2,199,108.68	2,199,108.68	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Estimated Actuals		2023-24 Budget
Resource	Description			
9010	Other Restricted Local	2,199,108.68		2,199,108.68
Total, Restricted Balance		2,199,108.68		2,199,108.68

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	878,538.76	878,538.76	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			878,538.76	878,538.76	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(878,538.76)	(878,538.76)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	878,538.76	878,538.76	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			878,538.76	878,538.76	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(880,381.09)		
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			(880,381.09)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			(880,381.09)		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	448,538.76	448,538.76	0.0%
Other Debt Service - Principal		7439	430,000.00	430,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			878,538.76	878,538.76	0.0%
TOTAL, EXPENDITURES			878,538.76	878,538.76	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	878,538.76	878,538.76	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			878,538.76	878,538.76	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			878,538.76	878,538.76	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	878,538.76	878,538.76	0.0%
10) TOTAL, EXPENDITURES			878,538.76	878,538.76	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(878,538.76)	(878,538.76)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	878,538.76	878,538.76	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			878,538.76	878,538.76	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,337.26	3,337.26	3,473.83	3,372.77	3,372.77	3,422.64
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,337.26	3,337.26	3,473.83	3,372.77	3,372.77	3,422.64
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,337.26	3,337.26	3,473.83	3,372.77	3,372.77	3,422.64
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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: 6/13/2023

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Lisa Donaldson

Title: Assistant Superintendent of Business Services

Telephone: (530) 677-4461

E-mail: ldonaldson@my.rescueusd.org

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: Rescue Union School District

Date: _____

Adoption Date: _____

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: Rescue Union School District

Date: _____

Time: _____

Contact person for additional information on the budget reports:

Name: Lisa Donaldson

Title: Asst Supt of Business Svcs

Telephone: (530)677-4461

E-mail: ldonaldson@my.rescueusd.org

Criteria and Standards Review Summary

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

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

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

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	47,135,203.19
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,882,369.01
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	829,503.97
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	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	63,099.49
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)				892,603.46
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	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				43,360,230.72
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				3,337.26
B. Expenditures per ADA (Line I.E divided by Line II.A)				12,992.76

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.)	37,084,745.25	10,893.37
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)	37,084,745.25	10,893.37
B. Required effort (Line A.2 times 90%)	33,376,270.73	9,804.03
C. Current year expenditures (Line I.E and Line II.B)	43,360,230.72	12,992.76
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>	<p>MOE Met</p>	
	<p>0.00%</p>	<p>0.00%</p>
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p>Total adjustments to base expenditures</p>	<p>0.00</p>	<p>0.00</p>

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) 1,168,782.13
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

n/a

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) 36,280,128.97

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) 3.22%

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) 1,621,642.70
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 160,303.46

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	42,420.00
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)	150,889.43
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,975,255.59
9. Carry-Forward Adjustment (Part IV, Line F)	52,324.06
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,027,579.65
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	29,090,853.43
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,517,786.79
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,977,695.19
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	166,518.05
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)	553,485.11
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)	6,000.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,535,117.78
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)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,007,522.46
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)	43,854,978.81
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)	4.50%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.62%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	1,975,255.59
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(168,732.38)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.00%) times Part III, Line B19); zero if negative	52,324.06
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.00%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	52,324.06
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	52,324.06

Approved
indirect
cost rate: 4.00%

Highest
rate used
in any
program: 4.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	409,502.17	16,380.00	4.00%
01	3305	33,756.69	1,060.67	3.14%
01	3310	1,133,590.11	22,672.00	2.00%
01	4035	52,778.90	2,111.00	4.00%
01	4127	21,432.44	857.00	4.00%
01	4203	12,794.01	512.00	4.00%
01	6266	180,000.00	7,200.00	4.00%
01	6500	3,692,269.09	36,922.75	1.00%
01	6546	125,372.97	5,015.00	4.00%
01	6547	158,736.18	6,349.00	4.00%
01	6762	460,000.00	1,877.00	0.41%
01	7435	394,033.01	15,761.00	4.00%
13	5310	1,007,522.46	40,301.00	4.00%

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	(4,360.13)	0.00	(40,731.00)				
Other Sources/Uses Detail					0.00	230,417.59		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	4,360.13	0.00	40,731.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	162,634.76		
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					230,417.59	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	715,904.00		
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					878,538.76	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	4,360.13	(4,360.13)	40,731.00	(40,731.00)	1,108,956.35	1,108,956.35		

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	(4,360.13)	0.00	(40,301.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	4,360.13	0.00	40,301.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	162,634.76		
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	715,904.00		
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					878,538.76	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

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

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	4,360.13	(4,360.13)	40,301.00	(40,301.00)	878,538.76	878,538.76	0.00	0.00

RESCUE UNION SCHOOL DISTRICT
2390 BASS LAKE ROAD
RESCUE, CA 95672

NOTICE

OF PUBLIC HEARING

NOTICE IN HEREBY GIVEN that the Board of Trustees of the Rescue Union School District will hold a public hearing at the District Office Boardroom, located at 2390 Bass Lake Road, Rescue, CA, on Tuesday, June 13, 2023, at 6:30 p.m.

The request for a public hearing is for the 2023-2024 proposed budget. The 2023-2024 proposed budget will be available for public inspection on June 9, 2023 on the district website at www.rescueusd.org or is available at the District Office at the above address during regular business hours.

If you have any questions, please call Lisa Donaldson, Assistant Superintendent of Business Services at 530-677-4461.

Posted: June 1, 2023

www.rescueusd.org, District Office, and School Offices

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Statement of Reasons for Assigned and Unassigned Ending Fund Balances above the State Recommended Minimum Level – Adopted Budget 2023-24

BACKGROUND:

Per EC 42127, all California school districts are required to include with the presentation of the adopted budget the Statement of Reasons for Assigned and Unassigned Ending Fund Balances above the State Recommended Minimum Level.

STATUS:

Per EC 42127, the board should review and discuss this item during open session to ensure transparency of district reserves and intended purposes.

FISCAL IMPACT:

Included as part of the 2023-24 adopted budget. This allows the district to meet the board policy to maintain a 10% Reserve for Economic Uncertainties, which is 7 % above the state minimum requirement of 3% of total budgeted expenditures.

BOARD GOAL:

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

RECOMMENDATION:

The District Staff recommends the Board of Trustees review and discuss the Statement of Reasons for Assigned and Unassigned Ending Fund Balances above the State Recommended Minimum Level.

2022-23 Adopted Budget

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

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

District: **Rescue School District**

Combined Assigned and Unassigned Fund Balances

Fund	Fund Description	2023-24 Budget	
01	General Fund/County School Service Fund	\$ 4,853,562.00	Fund 01, Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Fund 17 Objects 9780/9789/9790
Total Assigned and Unassigned Fund Balance		\$4,853,562.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less: District's Reserve Standard amount		\$1,456,068.63	Form 01CS Line 10B-7
Fund Balance that Requires a Statement of Reasons		\$3,397,493.37	

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Form	Fund	2023-24 Budget	Reasons
01	General Fund/County School Service Fund	\$3,397,493.37	7% Board Desired Reserve
17	Special Reserve Fund for Other Than Capital Outlay Projects		
(Insert Lines above as needed)			
Total of Substantiated Needs		\$ 3,397,493.37	

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Special Education Teacher On Special Assignment (TOSA) Job Description

RECOMMENDATION:

The District Staff recommends the Board of Trustees approve the job description and salary schedule for the Special Education Teacher On Special Assignment (TOSA)

BACKGROUND:

The Superintendent is recommending the Board of Trustees approve the job description for the Special Education Teacher On Special Assignment (TOSA). This is a new position that is being funded from one-time Special Education funds being spent over the next two years.. These one-time monies were proposed and accepted at the Rescue USD Special Education Board Study on October 14, 2022. Our labor leaders are aware that this job description is on tonight's agenda.

STATUS:

We have a need for a position to have increased training to provide support and resources aimed at improving instruction, IEP implementation, and/or student achievement. Benefits of this new position include:

- Participate in the assessment of needs; aid in the establishment of priorities; actively participate in the planning, development, implementation, evaluation, and revision of the California Standards (CS) implementation plan.
- Work collaboratively with teachers, administrators, and support staff to create and align resource material to CS, including instructional technology integration.
- Support the implementation of inclusionary practices.
- Serve staff by providing on-going support for collaborative planning and implementation of Independent Education Plans and aligning CS.
- Train staff on implementation of adopted Special Education curriculum and supplemental instructional materials across RUSD.
- Review newly state adopted frameworks and special education law to help develop Rescue Union School District (RUSD) guidelines and protocols.
- Work collaboratively with teachers and administrators to support the development of Individual Education Plans and promote IEP compliance.
- Participate in leadership roles, committees, and other duties as assigned.
- Support ongoing implementation of CS instructional units, including but not limited to, lesson demonstrations, coaching, and facilitating lesson studies with teacher teams.

- Support identification of appropriate formative assessment tools for piloting and/or adoption.
- Demonstrate effective use of technological resources needed to transform instruction to reach CS.
- Coordinate and collaborate with the County and SELPA as necessary to identify proper resources, technologies, support for students with disabilities.
- Develop and maintain a resource bank on the Special Education site with a resource library of professional books, tools, and strategies to improve instruction in the classroom.
- Provide review of Individual Education Plans (IEPs) and assessment results where applicable.
- Manage overflow of Special Education caseload as needed.

FISCAL IMPACT:

The Special Education reorganization demonstrates it can support this new position with one time monies for two years

BOARD GOAL:

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district fiscally solvent through prudent budget processes in order to meet student needs.

Board Focus Goal IV - STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.

ITEM#: 5b

DATE: June 13, 2023

RESCUE UNION SCHOOL DISTRICT

POSITION TITLE: Teacher on Special Assignment (TOSA) – Special Education

CLASSIFICATION: Certificated

SUPERVISOR: Director of Special Education

This position description is not intended to be an exhaustive list of all duties, knowledge, or abilities associated with this position, but is intended to accurately reflect the primary job elements.

The Teacher on Special Assignment (TOSA) - Special Education is a teacher/service provider who performs teaching/service provider related duties outside the classroom in a position other than a traditional assignment. Duties shall include but may not be limited to supporting other teachers/service providers in the implementation of new curriculum and methodologies, demonstration lessons, data review, inclusion practices, Individual Education Plan (IEP) compliance, academic assessments, report writing, intern teacher support, direct work with students, assessment development and oversight, use of technology, and other methodologies and classroom support. The TOSA shall assist Special Education programs equitably throughout the district as needed as well as assist in the General Education setting in support of students with special needs. The TOSA will be compensated in accordance with the Rescue Union Federation of Teachers (RUFT) negotiated salary schedule.

ESSENTIAL DUTIES:

The following are typical duties and responsibilities for positions in this classification.
(other related duties may be assigned):

- The primary function of an Instructional Coach shall be to provide support and resources aimed at improving instruction, IEP implementation, and/or student achievement
- In order to preserve the integrity of the Teacher on Special Assignment/teacher relationship, the TOSA shall refrain from discussing teacher interactions with administration. The Teacher on Special Assignment position is equal to that of the classroom teacher/service provider. TOSA duties shall not be administrative in nature and shall not include evaluation, supervision, or direction of another bargaining unit member
- Participate in the assessment of needs; aid in the establishment of priorities; actively participate in the planning, development, implementation, evaluation, and revision of the California Standards (CS) implementation plan
- Work collaboratively with teachers, administrators, and support staff to create and align resource material to CS, including instructional technology integration
- Support the implementation of inclusionary practices
- Serve staff by providing on-going support for collaborative planning and implementation of Independent Education Plans and aligning CS
- Train staff on implementation of adopted Special Education curriculum and supplemental instructional materials across RUSD
- Review newly state adopted frameworks and special education law to help develop Rescue Union School District (RUSD) guidelines and protocols
- Work collaboratively with teachers and administrators to support the development of Individual Education Plans and promote IEP compliance

- Participate in leadership roles, committees, and other duties as assigned
- Support ongoing implementation of CS instructional units, including but not limited to, lesson demonstrations, coaching, and facilitating lesson studies with teacher teams
- Support identification of appropriate formative assessment tools for piloting and/or adoption
- Demonstrate the effective use of technological resources needed to transform instruction to reach CS
- Coordinate and collaborate with the County and SELPA as necessary to identify proper resources, technologies, support for students with disabilities
- Develop and maintain a resource bank on the Special Education site with a resource library of professional books, tools, and strategies to improve instruction in the classroom
- Provide review of Individual Education Plans (IEPs) and assessment results where applicable
- Manage overflow of Special Education caseload as needed

- **KNOWLEDGE:**

- Working knowledge of the structure and shifts in the California Standards (CS)
- Knowledge of applicable laws and California Education Code
- Research-based teaching strategies for students

- **SKILLS:**

- Data driven instructional decision making
- Evidence of classroom instructional technology integration in current role (21st Century learning)
- Ability to work collaboratively with peers and administrators; instructional coaching experience preferred
- Strong leadership and communication skills

- **ABILITY**

- Ability to compose clear, complete and concise correspondence and reports independently using correct grammar, syntax, punctuation and spelling
- Display constructive organization skills, prioritize, and schedule work
- Operate standard office equipment including a computer and assigned software
- Ability to develop and maintain cooperative working relationships with others
- Ability to work independently, with minimum direction, and make decisions within the framework of established guidelines
- Ability to work effectively with all levels of district staff, parents, students, and the community using tact, patience, and courtesy
- Ability to establish and maintain records, and maintain a confidentiality of privileged information obtained in the course of work
- Ability to provide leadership and manage complex projects
- Ability to collect and analyze data to drive improvement
- Ability to analyze situations and adopt an effective course of action

- **CERTIFICATES, LICENSES AND OTHER REQUIREMENTS**

- Valid California Special Education Credential including EL Authorization
- Successful and extensive teaching experience with a minimum of five years in the classroom required.
- Evidence of practice using research-based effective teaching strategies, including but not limited to; Inquiry-based learning, GLAD, EDI, MIFF, Socratic Method, etc.
- Team building and/or employee coaching skills are highly preferred
- Master's Degree preferred
- California Driver's License and evidence of insurability
- TB Clearance
- Criminal Justice Fingerprinting Clearance

ENVIRONMENT

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. While performing the duties of this job, the employee frequently works in indoor environmental conditions. The employee is occasionally exposed to video display, moving mechanical parts, and outdoor weather conditions. The employee uses a personal vehicle for work-related travel. The noise level in the work environment is usually moderate.

SAMPLE PHYSICAL DEMANDS

Dexterity of hands and fingers to operate a computer keyboard; hearing and speaking to exchange information and make presentations; seeing to view a computer monitor and read a variety of materials; sitting or standing for extended periods of time; lifting, carry, pushing, or pulling light objects as assigned by the position; bending at the waist, kneeling or crouching; reaching overhead, above the shoulders and horizontally.