

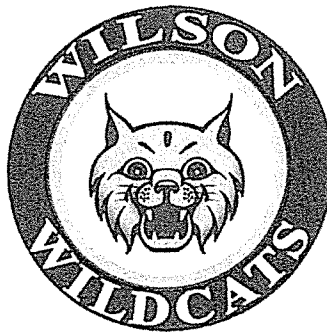
**Wilmar Elementary
School District**

**2023-24
Adopted Budget Report**

Board of Trustees

**Buck O' Hare, President
Stephen Collins, Clerk
Andrea Balf
Michelle Machado
Lyn Romstad**

Stephen Hospodar Superintendent



ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: Wilson Elementary-Office 3775 Bodega Avenue, Petaluma, CA 94952

Wilson Elementary- Cluster
bldg, 3775 Bodega Avenue,
Petaluma, CA 94952

Date: June 21, 2023

Date: June 27, 2023

Adoption Date: June 28, 2023

Time: 4:30 PM

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Jolene Hale

Telephone: 707 765-4399

Title: Business Manager

E-mail: jhale@willmarusd.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.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	

S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
			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
				06/28/2023
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:

\$ _____

Less: Amount of total liabilities reserved in budget:

\$ _____

Estimated accrued but unfunded liabilities:

\$ _____ 0.00

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

Redwood Empire Schools Insurance Group

5760 Skyland Blvd, #100, Windsor, CA 95492

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

Signed _____

Date of Meeting: June 28, 2023

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Jolene Hale

Title: Business Manager

Telephone: 707 765-4399

E-mail: jhale@wilmarusd.org

2023-2024 WILMAR USD ADOPTED BUDGET**2023-24 Governor's May Revision Proposal:**

Rising inflation and the extension of tax revenue until October 16th, Governor Newsom's May Revision comes with more risk and uncertainty. Major differences in revenue projections between the Legislative Analyst's Office (LAO) and the Governor's overly optimistic revenue estimate are creating some of the risk which is further exacerbated by the Governor's proposal to add \$3.1 billion in new discretionary spending. Some of his key educational proposals in the May Revisions include:

- Proposes to fund the statutory COLA of 8.22% which will also be added to programs such as Special Education, Child Nutrition and Mandate Block Grant.
- Provides an additional \$300 million to fund universal meals as costs are exceeding initial projections.
- Adds a Local Control Funding Formula Equity Multiplier Add-On to the Local Control Funding Formula to high poverty schools.
- Reduces the Arts, Music and Instructional Materials Discretionary Block Grant (one-time funding) by \$607 million on top of the 1.2 billion reduction in the Governor's January Budget Proposal. This funding supports standards-aligned professional development, instructional materials, and improved school culture.
- Reduces the Learning Recovery Emergency Block Grant (one-time funding) by \$2.5 billion which support academic learning recovery, and staff and pupil social and emotional well-being.
- Continues funding for Expanded Learning Opportunities Program and extends the district's expenditure deadline to June 30, 2024.
- Continues the roll-out of the Universal Transitional Kindergarten which provides for the cost of lower staffing classroom ratios (1:12) with children who turn 5 between September 2 and April 2.
- Adds a requirement for school districts to screen students in kindergarten through second grade for risk of reading difficulties beginning in 2025-26 by providing \$1 million in one-time funding for a panel of experts to approve a list of screening instruments for these assessments.

There are still some differences in how state revenues will be spent between the Governor's May Revision and the Legislature's proposed budget. Both the Senate and the Assembly seeks to reject or minimize the cuts to the Arts, Music and Instructional Materials Discretionary Block Grant and the Learning Recovery Emergency Block Grant. They all agree to fully fund the statutory COLA of 8.22% for LCFF, maintain the \$4 billion funding level for the Expanded Learning Opportunities Program, and cover the full state cost of California's universal Meal Program. The differences will be negotiated and settled in order to adopt a final State Budget by the June 30, 2023 deadline.

Local Control Accountability Plan (LCAP):

Given the fluidity of the educational environment, the LCAP continues to evolve and change. Some of these changes include a new requirement to change actions deemed ineffective for three or more years for any student group assigned to the lowest performance level on any California School Dashboard indicator. Another requirement includes tying school wide and districtwide actions to specific outcome metrics. Currently the district is on year three of a three-year plan. A new three-year LCAP will begin to be developed in 2023-24 for the next three-year cycle of 2024-25 thru 2026-27.

Enrollment/ADA Trends:

Post pandemic and a return to a sense of normalcy, the district is projecting some growth in 2023-24. For the 2023-24 budget the enrollment projections are as follows:

- 2023-24 - 224 students (projects 22 incoming TKs with 29 exiting 6th graders)
- 2024-25 - 212 students (projects 20 incoming TKs with 32 exiting 6th graders)
- 2025-26 - 201 students (projects 20 incoming TKs with 33 exiting 6th graders)

With State enrollment decreases in the K-12 student population, and large 6th grade classes exiting over the next 3 years, declining enrollment is projected for Wilmar in the two subsequent years. The Superintendent, staff and Board of Education will continue to market Wilson's strengths to promote enrollment growth.

District Revenues:**Local Control Funding Formula (LCFF):**

LCFF revenue provides 70% of the total revenue received by the district. Generally, this revenue is close to 78% but has been reduced due to the infusion of one-time federal and state revenue to target learning loss and also the state's increase in special education funding. LCFF revenue is unrestricted and how it is spent, is directed by local board approved decisions for the students. Growth in this revenue is dependent upon enrollment/average daily attendance growth, COLA growth and growth in English Language Learner students, growth in students qualifying for free and reduced lunches and foster students. Using the Governor's proposed 8.22% COLA and the district's prior year average daily attendance, the district is projected to receive an increase of \$118,578 for budget year 2023-24. For 2024-25 the increase is smaller as enrollment declines and projected COLA declines, seeing only a projected increase of \$44,828. For the same reasons, the projected increase for 2025-26 is only \$19,288 in LCFF revenue. The District may find it difficult to support growing salary and benefit increases and employer pension plan increases. Staffing reductions may have to be considered to match enrollment declines.

LCFF Proposed COLA Percentages from School Services of California May Revise Dartboard:

	2022-23	2023-24	2024-25	2025-26
COLA	6.56%	8.22%	3.94%	4.02%

Federal Revenues:

Federal revenues have grown from the usual 3.5% to 6.8% due to the one-time federal funding received for ESSER I, ESSER II, and ESSER III to mitigate student learning loss. Most of these restricted funds will be fully expended by the end of the new budget year 2023-24. Other ***on-going*** federal revenues the District typically receives, is Title I funding projected at \$34,500, Title II funding projected at \$4,591, Title IV funding projected at \$10,000 and special education funding projected at \$32,238. Federal funding is primarily flat from the prior year.

Other State Revenues:

State revenues have increased, contributing 14.1% of the total revenues received by the district. Unlike the new federal revenues which have been one-time funding, there are some new State revenues that will be on-going. They are: Equal Learning Opportunities Program (ELOP) projected at \$114,448, Special Education Mental Health projected at \$14,760, and Special Education Early Intervention Preschool Grant projected at \$34,353. These programs have restrictions on how the funds are to be spent and target certain student groups. One more new ***on-going*** funded program is Proposition 28 for Arts Education. This funding was passed by the voters last November and will supplement arts and music education in schools. More details and actual allocations to districts have still yet to be allocated and for this reason Prop 38 has not yet been included into the budget. New ***one-time*** state programs include: The Universal Pre-Kindergarten Planning and Implementation Grant which included a second year grant for TK to provide TK materials and supplies projected at \$36,117; the Arts, Music and Instructional Materials Discretionary Block Grant with the proposed 50% reduction is projected at \$67,810 and the Learning Recovery Emergency Block Grant (LREBG) projected at \$91,829 after the proposed 32% reduction. This grant (LREBG) has not been brought into the budget yet. The District still has a small portion (\$48,348) of the In-Person Instruction Grant to expend by year end. The typical state revenues that the district has received year after year is lottery and the Mandated Block Grant program. Most of these State revenues are based on the district's annual ADA (average daily attendance) reporting.

Local Revenues:

Local revenue includes interest earned, donations, State Special Education AB602 funding, childcare program revenue and interagency revenue for shared contracts such as our speech pathologist and our PE teacher. Special education program counts for student placement outside the district, are projected to be the same as 2022-23. The District will have one 6th grade student exiting a placement in a Non-Public School. The

state special education AB602 revenue includes the projected COLA increase of 8.22% with a projected funding rate of \$887.40 per ADA.

District Expenditures:

Expenditures:

Salaries and benefits account for approximately 80% of total general fund expenditures. Typically, this runs higher, however with the infusion of one-time restricted funds and new on-going restricted programs, total expenditures have increased which reduces the percentage for salaries and benefits. The District will be finishing the second for a 2-year salary settlement with the Wilmar Teacher's Association for 2022-23 and 2023-24.

Staffing:

Certificated staffing has remained the same as in 2022-23 for a total of 11.5 FTE. The breakout is as follows: 9 FTE classroom teachers; .60 FTE special education teacher; 1.4 FTE Intervention teachers and a .50 FTE PE teacher. This will be the last year for the full-time intervention teacher as the one-time state funding for learning loss will be expended.

Classified staffing has also remained the same as 2022-23 for a total of 8.90125 FTE. At the present, the budget also supports a vocal music program contract and a library program. Budgeted salaries include step increases and full contracts and work calendars.

STRS and PERS Employer Contribution Rates:

Employer costs for the California State Teachers' Retirement System (CalSTRS) has remained flat from prior year at 19.10% while the California Public Employees' Retirement System (CalPERS) continues to increase by 1.31% each year. The increase in employer contributions for CalPERS in 2023-24 is \$17,349. This increase is a combination of the 1.31% employer contribution rate increase from the prior year, along with a 6% salary settlement increase. For the CalSTRS, the increase amounts to \$25,820 in 2-23-24 which is attributed to the 6% salary settlement as the employer contribution rate has remained flat. A separate line item for PERS and STRS costs has been provided in the Multi-Year Projection for all fiscal years.

STRS and PERS contribution Rates Statutory & May Revise Proposed Rates:

Employer Contribution Rates	Rates <u>2022-23</u>	Adopted Rates <u>2023-24</u>	Rates proposed for May Revise <u>2024-25</u>	Rates proposed for May Revise <u>2025-26</u>
STRS-Statutory per Ed Code	19.10%	19.10 %	19.10%	19.10%
PERS-Actual & projected rates	25.37%	26.68%	27.70%	28.30%

Statutory Benefits:

State Unemployment Insurance (SUI) decreased from .50% to .05% in 2023-24. This will produce a savings of \$8,679. Workers compensation rates will see another decrease from 0.95% to .87% for the budget year and will generate a small savings of \$1,543.

The following is a breakout of statutory benefits for the 2023-24 budget (employer costs):

• STRS	19.10%
• PERS	26.68%
• OASDI	6.20%
• Medicare	1.45%
• SUI	0.05%
• Workers Comp	0.87%

Books & Supplies:

Books and Supplies are relatively flat with no carryover reflected in the budget year. The Board committed curriculum adoption balance will reside at \$17,837 and will be carried over year after year until spent. The committed technology replacement balance of \$29,735 and will also be carried over.

Services:

Services reflect the following assumptions:

- Special education Consortium fees for two preschool students in the Non-Intensive Preschool program. Exits the one 6th grade student in the Non-Public School after the cost of the extended school year, along with the student's transportation cost.
- No carryover has been brought into budget.
- Property & Liability Insurance through Redwood Empire Insurance Group projects a slight increase of \$3,582 with a total projected cost of \$38,240.
- Contracts for services have increased by more than 2% such as garbage disposal, counseling, audit contract, contracts with the County Office of Educations, nurse contract, facilities contracts and legal contract.
- An allocation of \$259,178.29 fall in the service category and still has to be allocated. Plans for this funds will be finalized and spent in the budget year. These funds include: federal one-time ESSER dollars, Universal TK grant, Arts, Music and Instructional Materials Discretionary Block Grant, and other one-time state funds.

Maintenance/Facilities Budget:

This budget provides for maintenance projects in the General Fund under the routine restricted maintenance resource 8150 as a requirement of the Education Code in addition to annual contributions from the General Fund to Fund 14, Deferred

Maintenance Fund. The dollars housed in the General fund are required to pay maintenance staff salaries, maintenance supply purchases, maintenance repairs, equipment purchases along with larger scale deferred maintenance projects. The District's immediate deferred maintenance project is a roof replacement within the next 3 years in order to prevent costlier problems that will arise from a compromised roof. The Board just recently increased the annual commitment from \$10,000 to \$25,000 starting in 2022-23. Further board consideration may be given to increase this to \$50,000 for 2022-23 and 2023-24 in order to build sufficient funding for the replacement. Another immediate maintenance priority is to pave and reseal all the blacktop areas and have the lines repainted. This cost is projected at \$60,000 and will come from the routine restricted maintenance program housed within the general fund. A contribution greater than 3% may be necessary to fund this project as well.

Cash Flow:

Maintaining a positive cash balance in all funds is a priority for the District. A cash flow report is submitted as part of the 2023-24 budget report and the district is expected to have positive cash in all funds.

Closing:

Governor Newsom's optimistic revenue projections could result in deeper reductions such as deferrals, reserve account withdrawals and COLA deficits. While the current state revenue forecast only assumes slower economic growth, many economists believe that a mild recession could occur in 2023 or 2024. A recession, even a mild one, could cause larger state budget deficits which could result in cuts to education spending.

In addition, student absences and potential enrollment decline which reduces the district revenue, along with rising costs (particularly energy costs) attributed to COVID-19, and the final expiration of one-time federal and state funding will create challenges for the district. A balanced budget, and close monitoring of costs will be important to maintain fiscal solvency and educational program integrity.

Recommendation:

District administration requests the Board approve the 2023-24 Budget Report with a **positive** certification which means that based on current projections, the District will be able to meet its financial obligations for the current year and the two subsequent fiscal years.

Multi-Year Projection for Budget 2023-24

Object Codes	Base Year -- Prior Fiscal Year -- enter year: 2022-23				Year 1 -- Budget Year -- enter year: 2023-24				Year 2 -- Projection -- enter year: 2024-25				Year 3 -- Projection -- enter year: 2025-26			
	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total	
	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column
COLA (enter percentage)			6.56%	220			8.22%	224			3.94%	212			3.29%	201
Enrollment Projections				209.87				212.80				201.40				192.96
Current Year ADA				223.72				215.81				212.80				207.67
ADA for LCFF purposes (current or 3 prior year average)				3-PY Avg				PY Avg				PY ADA				3-PY Avg
Revenue																
Local Control Funding Formula	2,348,171.00	30,264.00	2,378,435.00	2,378,435.00	2,466,699.00	30,264.00	2,496,963.00	2,496,963.00	2,511,527.00	30,264.00	2,541,791.00	2,541,791.00	2,530,815.00	30,264.00	2,561,079.00	2,561,079.00
Less Transfer to Fund 14 of \$25,000	(25,000.00)		(25,000.00)	(25,000.00)	(25,000.00)		(25,000.00)	(25,000.00)	(25,000.00)		(25,000.00)	(25,000.00)	(25,000.00)		(25,000.00)	(25,000.00)
Federal Revenues		78,990.00	78,990.00	78,990.00		84,442.00	84,442.00	84,442.00		88,332.00	88,332.00	88,332.00		88,332.00	88,332.00	88,332.00
Ameriten Revenue Plan, ESSER		233,747.58	233,747.58	233,747.58		158,601.73	158,601.73	158,601.73								
State Revenues	42,865.00	327,812.00	370,677.00	370,677.00	44,816.00	339,597.56	384,413.56	384,413.56	42,701.00	139,729.00	182,430.00	182,430.00	41,078.00	138,399.00	179,477.00	179,477.00
Learning loss, IFL, one-time Grants		322,867.67	322,867.67	322,867.67		116,158.97	116,158.97	116,158.97								
Local Revenues	38,676.00	304,020.92	342,696.92	342,696.92	19,800.00	298,395.00	318,195.00	318,195.00	15,600.00	266,834.00	282,434.00	282,434.00	15,600.00	268,290.00	283,890.00	283,890.00
Total Revenue	2,404,712.00	1,297,702.17	3,702,414.17	3,702,414.17	2,506,515.00	1,027,459.26	3,533,974.26	3,533,974.26	2,544,828.00	525,159.00	3,069,987.00	3,069,987.00	2,562,493.00	525,285.00	3,087,778.00	3,087,778.00
Expenditures																
Certificated Salaries	1,007,257.00	304,555.00	1,311,812.00	1,311,812.00	1,080,281.00	349,230.00	1,429,511.00	1,429,511.00	1,138,578.60	222,373.40	1,360,952.00	1,360,952.00	1,153,342.20	225,405.40	1,378,747.60	1,378,747.60
Classified Salaries	341,138.00	117,174.00	458,312.00	458,312.00	379,410.12	119,721.00	499,131.12	499,131.12	385,243.00	96,350.18	481,593.18	481,593.18	387,433.76	97,736.96	485,170.72	485,170.72
Employee Benefits - STRS	188,445.00	58,702.00	247,147.00	247,147.00	206,262.00	66,705.00	272,967.00	272,967.00	218,190.12	41,751.71	259,941.83	259,941.83	220,288.35	43,052.44	263,340.79	263,340.79
Employee Benefits-STRS ON Behalf		125,471.00	125,471.00	125,471.00		125,471.00	125,471.00	125,471.00		125,471.00	125,471.00	125,471.00		125,471.00	125,471.00	125,471.00
Employee Benefits - PERS	85,167.00	26,627.00	111,794.00	111,794.00	98,514.00	30,629.00	129,143.00	129,143.00	103,811.69	25,593.45	129,405.14	129,405.14	106,582.27	26,503.24	133,085.51	133,085.51
Health & Welfare & Payroll statistics	260,461.00	76,129.00	336,590.00	336,590.00	273,662.00	84,712.00	358,374.00	358,374.00	278,845.96	61,865.99	340,711.95	340,711.95	280,118.77	61,338.63	341,457.40	341,457.40
Books and Supplies	123,061.13	91,363.85	214,424.98	214,424.98	53,877.00	53,026.00	106,903.00	106,903.00	48,000.00	20,933.00	68,933.00	68,933.00	47,725.00	20,933.00	68,658.00	68,658.00
Services, Other Operating Expenses	256,854.73	873,812.78	1,130,667.51	1,130,667.51	228,480.00	388,732.26	617,212.26	617,212.26	230,663.00	74,133.00	304,796.00	304,796.00	234,213.00	68,113.00	302,326.00	302,326.00
Capital Outlay		798.00	798.00	798.00		5,000.00	5,000.00	5,000.00		5,000.00	5,000.00	5,000.00		5,000.00	5,000.00	5,000.00
Other Outgo																
Total Expenditures	1,000.00		1,000.00	1,000.00	2,320,486.12	1,223,226.26	3,543,712.38	3,543,712.38	2,403,332.37	673,471.73	3,076,804.10	3,076,804.10	2,429,703.35	673,553.67	3,103,257.02	3,103,257.02
Surplus (Deficiency)					141,328.14	(376,930.46)	(235,602.32)	(235,602.32)	141,495.63	(148,312.73)	(6,817.10)	(6,817.10)	132,789.65	(148,268.67)	(15,479.02)	(15,479.02)
* Transfers In																
* Transfers Out (enter as negative)																
Other Sources																
Other Uses (enter as negative)																
Conti																
Total Transfers/Other Uses	(134,326.00)	134,326.00			(84,746.00)	84,746.00			(148,312.73)	148,312.73			(148,268.67)	148,268.67		
Net Increase (Decrease)	7,002.14	(242,604.46)	(235,602.32)	(235,602.32)	101,082.88	(111,021.00)	(9,938.12)	(9,938.12)	(11,817.10)		(11,817.10)	(11,817.10)	(15,479.02)		(15,479.02)	(15,479.02)
Fund Balance																
Beginning Balance	1,159,331.51	323,414.57	1,482,746.08	1,482,746.08	1,166,333.65	80,810.11	1,247,143.76	1,247,143.76	1,267,416.53	(30,210.89)	1,237,205.64	1,237,205.64	1,255,599.43	(30,210.89)	1,225,388.54	1,225,388.54
Audit Adjustment(s)																
Net Ending Balance	1,166,333.65	80,810.11	1,247,143.76	1,247,143.76	1,267,416.53	(30,210.89)	1,237,205.64	1,237,205.64	1,255,599.43	(30,210.89)	1,225,388.54	1,225,388.54	1,240,120.41	(30,210.89)	1,209,909.52	1,209,909.52
Components of Ending Balance:																
Revolving Cash (nonspendable)																
Prepaid Items	1,000.00		1,000.00	1,000.00	1,000.00		1,000.00	1,000.00	1,000.00		1,000.00	1,000.00	1,000.00		1,000.00	1,000.00
Restricted	599.00		599.00	599.00												
Board Commitments-Technology		80,810.11	80,810.11	80,810.11		68,044.11	68,044.11	68,044.11		(30,210.89)				(30,210.89)		
Board Commitments-Curriculum Adopt	29,735.00		29,735.00	29,735.00	29,735.00		29,735.00	29,735.00	29,735.00		29,735.00	29,735.00	29,735.00		29,735.00	29,735.00
Assigned	17,837.00		17,837.00	17,837.00	17,837.00		17,837.00	17,837.00	17,837.00		17,837.00	17,837.00	17,837.00		17,837.00	17,837.00
Reserve for Econ Uncert. (unassigned)	196,900.82		196,900.82	196,900.82	177,185.62		177,185.62	177,185.62	153,840.21		153,840.21	153,840.21	155,162.85		155,162.85	155,162.85
Unassigned/Unappropriated Amount	920,261.83		920,261.83	920,261.83	1,041,656.91	(98,255.00)	943,403.91	943,403.91	1,053,187.23		1,022,976.34	1,022,976.34	1,036,385.56		1,006,174.67	1,006,174.67
Net Ending Balance	1,166,333.65	80,810.11	1,247,143.76	1,247,143.76	1,267,416.53	(30,210.89)	1,237,205.64	1,237,205.64	1,255,599.43	(30,210.89)	1,225,388.54	1,225,388.54	1,240,120.41	(30,210.89)	1,209,909.52	1,209,909.52
enter EUR																
percentage in the box below																
5%																
155,162.85																
District Reserve for Economic Uncertainties:																
enter EUR																
percentage in the box below																
5%																
155,162.85																

Assumptions: Multi-Year 23-24 Budget Report

	2022-23	2023-24	2024-25	2025-26
Revenue	Base Year - Prior Fiscal Year	Year 1 - Budget Year	Year 2 - Projection	Year 3 - Projection
Revenue Sources				
COLAs used	6.56%	8.22%	3.94%	3.29%
Undepended Count %	24.58%	24.32%	23.74%	22.76%
District Funded ADA	223.72 3-PY Average	215.81 PY ADA	212.80 PY ADA	207.67 3-PY Average
District Projected Enrollment	220	224	212	201
Property Taxes	1,737,661	1,737,661	1,737,661	1,737,661
LCFF Funding	2,348,121	2,466,699	2,511,527	2,530,815
Federal		Title I increased by \$411 from PY funding. Title II and Title IV flat, same as PY. Included ESSER III (RS3213,3214,3218). Special ed funding RS 3310 flat, same as PY.	Title I flat, same as PY funding. Title II and Title IV flat, same as PY. All ESSER funding expended. Special ed funding RS 3310 flat, same as PY.	Title I flat, same as PY funding. Title II and Title IV flat, same as PY. Special ed funding RS 3310 flat, same as PY.
Other State - Unrestricted	Actual Entitlements as known. Mandated block grant @ 34.94 per ADA; Lottery @ \$170 per ADA.	Mandated block grant @ 37.81 per ADA; Lottery @ \$170 per ADA.	Mandated block grant @ 39.30 per ADA; Lottery @ \$170 per ADA.	Mandated block grant @ 40.59 per ADA; Lottery @ \$170 per ADA.
Other State - Restricted	Lottery based on \$67 per ADA; STRS on behalf \$125,471.	Lottery based on \$67 per ADA; STRS on behalf \$125,471.	Lottery based on \$67 per ADA; STRS on behalf \$125,471.	Lottery based on \$67 per ADA; STRS on behalf \$125,471.
Local	Childcare revenue projected at \$73,886. AB602 Special ed funding projected at \$118,816 Includes interagency revenue for shared speech contract and shared PE contract. PEF Grant of \$10,419.92	Childcare revenue projected at \$73,886. AB602 Special ed funding projected at \$124,202 Includes interagency revenue for shared speech contract and shared PE contract. No PEF grants.	Childcare revenue projected at \$73,886. AB602 Special ed funding projected at \$91,190 Includes interagency revenue for shared speech contract and shared PE contract. No PEF grants.	Childcare revenue projected at \$73,886. AB602 Special ed funding projected at \$91,190 Includes interagency revenue for shared speech contract and shared PE contract. No PEF grants.
Expenditures				
Certificated Salaries	Step movement included & 7% salary settlement.	Step movement included and 6% salary settlement.	Step movement only.	Step movement only.
Staffing (FTEs)	9 Cissrm teachers, .60 RSP teacher, 50 FTE PE teacher, 1.4 Intervention teachers.	9 Cissrm teachers, .60 RSP teacher, 50 FTE PE teacher, 1.4 Intervention teachers.	9 Cissrm teachers, .60 RSP teacher, 50 FTE PE teacher, Reduction of 1.0 FTE intervention teacher, leaving 0.40 FTE intervention teacher.	9 Cissrm teachers, .60 RSP teacher, 50 FTE PE teacher, Reduction of 1.0 FTE intervention teacher, leaving 0.40 FTE intervention teacher.
Classified Salaries	Step movement included & 7% salary settlement.	Step movement included and 6% salary settlement.	Step movement included.	Step movement included.
Staffing (FTEs)	8.90125 FTE --includes a .125 FTE cafeteria person	8.90125 FTE --includes a .125 FTE cafeteria person	8.90125 FTE --includes a .125 FTE cafeteria person	8.90125 FTE --includes a .125 FTE cafeteria person
Employee Benefits	Actual costs of statutory benefits.	Actual costs of statutory benefits.	Actual costs of statutory benefits.	Actual costs of statutory benefits.
Statutory Benefits (Fixed)	dental district fixed caps per FTE for all employees. Employees who work less than 100% but at least 4 hrs per day caps are prorated.	dental district fixed caps per FTE for all employees. Employees who work less than 100% but at least 4 hrs per day caps are prorated.	dental district fixed caps per FTE for all employees. Employees who work less than 100% but at least 4 hrs per day caps are prorated.	dental district fixed caps per FTE for all employees. Employees who work less than 100% but at least 4 hrs per day caps are prorated.
Health & Welfare Benefits	Includes carryover from PY.	No Carryover. Includes slight increases for PY and adds in Summer school program supplies with ELOP funding.	No Carryover. No Summer school supply costs.	No Carryover. No Summer school supply costs.
Books and Supplies		No bond disclosure reporting costs of \$3,000; 1 teacher induction program; ESY costs for 1 student in NPS; slight increases in nurse and counselor contracts; \$259,178.29 in to be budgeted costs (object 5899) for ELOP, TK Grant, Special ed and Learning loss funding.	Estimates with slight increases in audit contract, counselor and nurse contracts.	Estimates with slight increases.
Services, Other Oper Exp	Actuals-Includes Induction program for 3 teachers.	\$51,062 -decrease from PY due to exit of a NPS student with transportation after ESY program. Contribution of \$84,746	Contribution increased as AB-602 revenue does not include COLA increases which amount to \$30,000. MYP to be updated by First Interim Report. Contribution of \$148,312.73.	Contribution increased as AB-602 revenue does not include COLA increases which amount to \$30,000. MYP to be updated by First Interim Report. Contribution of \$148,268.67.
Special Education		1 NPS for 1 student for ESY	2 0	1 0
Unrestricted Contribution	\$78,923	1 NPS for 1 student for ESY	0	0
South County Consort -NIPP	2	Facility Equip maintenance	Facility Equip maintenance	Facility Equip maintenance
South County Consort - SH Programs	1 NPS	None projected	None projected	None projected
Transportation	1 student	None	5000 to cafeteria fund	None
Capital Outlay	Facility Equip maintenance			
Transfers In (provide detail)	None projected			
Transfers (Out) (provide detail)	None			

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,441,699.00	1.84%	2,486,527.00	0.78%	2,505,815.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	44,816.00	-4.72%	42,701.00	-3.80%	41,078.00
4. Other Local Revenues	8600-8799	19,800.00	-21.21%	15,600.00	0.00%	15,600.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(84,746.00)	75.01%	(148,312.73)	-0.03%	(148,268.67)
6. Total (Sum lines A1 thru A5c)		2,421,569.00	-1.03%	2,396,515.27	0.74%	2,414,224.33
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,080,281.00		1,138,578.60
b. Step & Column Adjustment						14,763.60
c. Cost-of-Living Adjustment						
d. Other Adjustments				58,297.60		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,080,281.00	5.40%	1,138,578.60	1.30%	1,153,342.20
2. Classified Salaries						
a. Base Salaries				379,410.12		385,243.00
b. Step & Column Adjustment						2,190.76
c. Cost-of-Living Adjustment						
d. Other Adjustments				5,832.88		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	379,410.12	1.54%	385,243.00	0.57%	387,433.76
3. Employee Benefits	3000-3999	578,438.00	3.87%	600,847.77	1.02%	606,989.39
4. Books and Supplies	4000-4999	53,877.00	-10.91%	48,000.00	-0.57%	47,725.00
5. Services and Other Operating Expenditures	5000-5999	228,480.00	0.96%	230,663.00	1.54%	234,213.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	5,000.00	-100.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,320,486.12	3.79%	2,408,332.37	0.89%	2,429,703.35

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		101,082.88		(11,817.10)		(15,479.02)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,166,333.65		1,267,416.53		1,255,599.43
2. Ending Fund Balance (Sum lines C and D1)		1,267,416.53		1,255,599.43		1,240,120.41
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	47,572.00		47,572.00		47,572.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	177,185.62		153,840.21		155,162.85
2. Unassigned/Unappropriated	9790	1,041,658.91		1,053,187.22		1,036,385.56
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,267,416.53		1,255,599.43		1,240,120.41
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	177,185.62		153,840.21		155,162.85
c. Unassigned/Unappropriated	9790	1,041,658.91		1,053,187.22		1,036,385.56
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,218,844.53		1,207,027.43		1,191,548.41
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments in 2023-24 account for a 6% salary increase for both certificated and classified staff, along with the step increase.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	30,264.00	0.00%	30,264.00	0.00%	30,264.00
2. Federal Revenues	8100-8299	243,043.73	-63.66%	88,332.00	0.00%	88,332.00
3. Other State Revenues	8300-8599	455,756.53	-69.34%	139,729.00	-0.95%	138,399.00
4. Other Local Revenues	8600-8799	298,395.00	-10.58%	266,834.00	0.55%	268,290.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	84,746.00	75.01%	148,312.73	-0.03%	148,268.67
6. Total (Sum lines A1 thru A5c)		1,112,205.26	-39.45%	673,471.73	0.01%	673,553.67
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				349,230.00		222,373.40
b. Step & Column Adjustment						3,032.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(126,856.60)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	349,230.00	-36.32%	222,373.40	1.36%	225,405.40
2. Classified Salaries						
a. Base Salaries				119,721.00		96,350.18
b. Step & Column Adjustment						1,386.78
c. Cost-of-Living Adjustment						
d. Other Adjustments				(23,370.82)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	119,721.00	-19.52%	96,350.18	1.44%	97,736.96
3. Employee Benefits	3000-3999	307,517.00	-17.18%	254,682.15	0.66%	256,365.31
4. Books and Supplies	4000-4999	53,026.00	-60.52%	20,933.00	0.00%	20,933.00
5. Services and Other Operating Expenditures	5000-5999	388,732.26	-80.93%	74,133.00	-8.12%	68,113.00
6. Capital Outlay	6000-6999	5,000.00	0.00%	5,000.00	0.00%	5,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,223,226.26	-44.94%	673,471.73	0.01%	673,553.67
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(111,021.00)		0.00		0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		80,810.11		(30,210.89)		(30,210.89)
2. Ending Fund Balance (Sum lines C and D1)		(30,210.89)		(30,210.89)		(30,210.89)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	68,044.11				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(98,255.00)		(30,210.89)		(30,210.89)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		(30,210.89)		(30,210.89)		(30,210.89)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments were made in 2024-25 as the intervention teacher was eliminated (RIF of 1.0 FTE). Classified staffing (temporary support) was eliminated as the one time funding from ESSER/ARP, loss mitigation funding has been spent.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,471,963.00	1.81%	2,516,791.00	0.77%	2,536,079.00
2. Federal Revenues	8100-8299	243,043.73	-63.66%	88,332.00	0.00%	88,332.00
3. Other State Revenues	8300-8599	500,572.53	-63.56%	182,430.00	-1.62%	179,477.00
4. Other Local Revenues	8600-8799	318,195.00	-11.24%	282,434.00	0.52%	283,890.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		3,533,774.26	-13.12%	3,069,987.00	0.58%	3,087,778.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,429,511.00		1,360,952.00
b. Step & Column Adjustment				0.00		17,795.60
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(68,559.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,429,511.00	-4.80%	1,360,952.00	1.31%	1,378,747.60
2. Classified Salaries						
a. Base Salaries				499,131.12		481,593.18
b. Step & Column Adjustment				0.00		3,577.54
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(17,537.94)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	499,131.12	-3.51%	481,593.18	0.74%	485,170.72
3. Employee Benefits	3000-3999	885,955.00	-3.43%	855,529.92	0.91%	863,354.70
4. Books and Supplies	4000-4999	106,903.00	-35.52%	68,933.00	-0.40%	68,658.00
5. Services and Other Operating Expenditures	5000-5999	617,212.26	-50.62%	304,796.00	-0.81%	302,326.00
6. Capital Outlay	6000-6999	5,000.00	0.00%	5,000.00	0.00%	5,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	5,000.00	-100.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,543,712.38	-13.03%	3,081,804.10	0.70%	3,103,257.02
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(9,938.12)		(11,817.10)		(15,479.02)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,247,143.76		1,237,205.64		1,225,388.54
2. Ending Fund Balance (Sum lines C and D1)		1,237,205.64		1,225,388.54		1,209,909.52
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	68,044.11		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	47,572.00		47,572.00		47,572.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	177,185.62		153,840.21		155,162.85
2. Unassigned/Unappropriated	9790	943,403.91		1,022,976.33		1,006,174.67
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,237,205.64		1,225,388.54		1,209,909.52
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	177,185.62		153,840.21		155,162.85
c. Unassigned/Unappropriated	9790	1,041,658.91		1,053,187.22		1,036,385.56
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(98,255.00)		(30,210.89)		(30,210.89)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,120,589.53		1,176,816.54		1,161,337.52
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		31.62%		38.19%		37.42%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		212.84		201.40		192.96
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		3,543,712.38		3,081,804.10		3,103,257.02
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		3,543,712.38		3,081,804.10		3,103,257.02
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		5.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		177,185.62		154,090.21		155,162.85
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		177,185.62		154,090.21		155,162.85
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	209.87	209.87	223.72	212.84	212.84	215.81
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)	209.87	209.87	223.72	212.84	212.84	215.81
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)	209.87	209.87	223.72	212.84	212.84	215.81
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	2,323,171.00	30,264.00	2,353,435.00	2,441,699.00	30,264.00	2,471,963.00	5.0%
2) Federal Revenue		8100-8299	0.00	312,737.58	312,737.58	0.00	243,043.73	243,043.73	-22.3%
3) Other State Revenue		8300-8599	42,865.00	650,678.67	693,544.67	44,816.00	455,756.53	500,572.53	-27.8%
4) Other Local Revenue		8600-8799	38,676.00	304,020.92	342,696.92	19,800.00	298,395.00	318,195.00	-7.1%
5) TOTAL, REVENUES			2,404,712.00	1,297,702.17	3,702,414.17	2,506,315.00	1,027,459.26	3,533,774.26	-4.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,007,257.00	304,555.00	1,311,812.00	1,080,281.00	349,230.00	1,429,511.00	9.0%
2) Classified Salaries		2000-2999	341,138.00	117,174.00	458,312.00	379,410.12	119,721.00	499,131.12	8.8%
3) Employee Benefits		3000-3999	534,073.00	286,929.00	821,002.00	578,438.00	307,517.00	885,955.00	7.9%
4) Books and Supplies		4000-4999	123,061.13	91,363.85	214,424.98	53,877.00	53,026.00	106,903.00	-50.1%
5) Services and Other Operating Expenditures		5000-5999	256,854.73	873,812.78	1,130,667.51	228,480.00	388,732.26	617,212.26	-45.4%
6) Capital Outlay		6000-6999	0.00	798.00	798.00	0.00	5,000.00	5,000.00	526.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,000.00 0.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,263,383.86	1,674,632.63	3,938,016.49	2,320,488.12	1,223,226.26	3,543,712.38	-10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			141,328.14	(376,930.48)	(235,602.32)	185,828.88	(195,767.00)	(9,938.12)	-95.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(134,326.00)	134,326.00	0.00	(84,746.00)	84,746.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(134,326.00)	134,326.00	0.00	(84,746.00)	84,746.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,002.14	(242,604.48)	(235,602.32)	101,082.88	(111,021.00)	(9,938.12)	-95.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,159,331.51	323,414.57	1,482,746.08	1,166,333.65	80,810.11	1,247,143.76	-15.9%
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)			1,159,331.51	323,414.57	1,482,746.08	1,166,333.65	80,810.11	1,247,143.76	-15.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,159,331.51	323,414.57	1,482,746.08	1,166,333.65	80,810.11	1,247,143.76	-15.9%
2) Ending Balance, June 30 (E + F1e)			1,166,333.65	80,810.11	1,247,143.76	1,267,416.53	(30,210.89)	1,237,205.64	-0.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	599.00	0.00	599.00	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	80,810.11	80,810.11	0.00	68,044.11	68,044.11	-15.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	47,572.00	0.00	47,572.00	47,572.00	0.00	47,572.00	0.0%
Technology Replacement	0000	9760	29,735.00		29,735.00			0.00	
Curriculum Adoptions	0000	9760	17,837.00		17,837.00			0.00	
Technology Replacement	0000	9760			0.00	29,735.00		29,735.00	
Curriculum Adoptions	0000	9760			0.00	17,837.00		17,837.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	196,900.82	0.00	196,900.82	177,185.62	0.00	177,185.62	-10.0%
Unassigned/Unappropriated Amount		9790	920,261.83	0.00	920,261.83	1,041,658.91	(98,255.00)	943,403.91	2.5%
ASSETS									
1) Cash									
a) In County Treasury		9110	1,579,545.03	377,094.77	1,956,639.80				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) In Banks		9120	600.00	6,573.66	7,173.66				
c) In Revolving Cash Account		9130	1,000.00	0.00	1,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				

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)	
3) Accounts Receivable		9200	0.00	640.49	640.49				
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	599.00	0.00	599.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			1,581,744.03	384,308.92	1,966,052.95				
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	(19,029.32)	0.00	(19,029.32)				
2) Due to Grantor Governments		9590	(31,837.00)	0.00	(31,837.00)				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			(50,866.32)	0.00	(50,866.32)				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,632,610.35	384,308.92	2,016,919.27				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	565,716.00	0.00	565,716.00	685,876.00	0.00	685,876.00	21.2%
Education Protection Account State Aid - Current Year		8012	44,744.00	0.00	44,744.00	43,162.00	0.00	43,162.00	-3.5%
State Aid - Prior Years		8019	50.00	0.00	50.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	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	1,737,661.00	0.00	1,737,661.00	0.00	0.00	0.00	-100.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	1,737,661.00	0.00	1,737,661.00	New
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	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			2,348,171.00	0.00	2,348,171.00	2,466,699.00	0.00	2,466,699.00	5.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(25,000.00)		(25,000.00)	(25,000.00)		(25,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	30,264.00	30,264.00	0.00	30,264.00	30,264.00	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			2,323,171.00	30,264.00	2,353,435.00	2,441,699.00	30,264.00	2,471,963.00	5.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	32,238.00	32,238.00	0.00	32,238.00	32,238.00	0.0%
Special Education Discretionary Grants		8182	0.00	7,582.00	7,582.00	0.00	2,668.00	2,668.00	-64.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8250	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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	27,963.00	30,363.00	8.6%
3) Other State Revenue		8300-8599	81,735.00	91,090.00	11.4%
4) Other Local Revenue		8600-8799	450.00	400.00	-11.1%
5) TOTAL, REVENUES			110,148.00	121,853.00	10.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,565.00	3,891.00	9.1%
3) Employee Benefits		3000-3999	1,341.00	1,495.00	11.5%
4) Books and Supplies		4000-4999	108,926.00	115,567.00	6.1%
5) Services and Other Operating Expenditures		5000-5999	900.00	900.00	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			114,732.00	121,853.00	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,584.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,584.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,966.85	14,382.85	-24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,966.85	14,382.85	-24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,966.85	14,382.85	-24.2%
2) Ending Balance, June 30 (E + F1e)			14,382.85	14,382.85	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	14,382.85	14,382.85	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	13,045.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	25,000.00	25,000.00	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	462.00	450.00	-2.6%
5) TOTAL, REVENUES			25,462.00	25,450.00	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)			25,462.00	25,450.00	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)			25,462.00	25,450.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,239.79	57,701.79	79.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,239.79	57,701.79	79.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,239.79	57,701.79	79.0%
2) Ending Balance, June 30 (E + F1e)			57,701.79	83,151.79	44.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	57,701.79	83,151.79	44.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	32,586.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,514.00	1,200.00	-20.7%
5) TOTAL, REVENUES			1,514.00	1,200.00	-20.7%
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	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,514.00	1,200.00	-20.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,514.00	1,200.00	-20.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	105,704.98	107,218.98	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			105,704.98	107,218.98	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			105,704.98	107,218.98	1.4%
2) Ending Balance, June 30 (E + F1e)			107,218.98	108,418.98	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	50,000.00	50,000.00	0.0%
d) Assigned					
Other Assignments		9780	57,218.98	58,418.98	2.1%
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	106,841.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) With Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	18,740.00	14,700.00	-21.6%
5) TOTAL, REVENUES			18,740.00	14,700.00	-21.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,740.00	14,700.00	-21.6%
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)			18,740.00	14,700.00	-21.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	128,794.53	147,534.53	14.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,794.53	147,534.53	14.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,794.53	147,534.53	14.6%
2) Ending Balance, June 30 (E + F1e)			147,534.53	162,234.53	10.0%
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	147,534.53	162,234.53	10.0%
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	144,533.19		
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
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	2,951.00	2,500.00	-15.3%
5) TOTAL, REVENUES			2,951.00	2,500.00	-15.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	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)			2,951.00	2,500.00	-15.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,951.00	2,500.00	-15.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	205,903.97	208,854.97	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			205,903.97	208,854.97	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,903.97	208,854.97	1.4%
2) Ending Balance, June 30 (E + F1e)			208,854.97	211,354.97	1.2%
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	208,854.97	211,354.97	1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	208,117.26		
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		

Budget, July 1
Estimated Actuals 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

Wilmar Union Elementary

Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - The following Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of \$1,000 by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	9500	(\$19,029.32)

Explanation: Most of these are payroll liability accounts which will be adjusted to actuals for the closing of the 2022-23 books.

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	9590	(\$31,837.00)

Explanation: Payable to be closed out as part of the closing of 2022-23 books.

01	1100	9790	(\$599.00)
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Explanation: Prepay expense for 23-24 will be cleared as part of closing 22-23 books.

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):	212.84	
District's ADA Standard Percentage Level:	3.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	230	230		
Charter School				
Total ADA	230	230	0.2%	Met
Second Prior Year (2021-22)				
District Regular	230	230		
Charter School				
Total ADA	230	230	0.2%	Met
First Prior Year (2022-23)				
District Regular	221	224		
Charter School		0		
Total ADA	221	224	N/A	Met
Budget Year (2023-24)				
District Regular	216			
Charter School	0			
Total ADA	216			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	217	217		
Charter School				
Total Enrollment	217	217	0.0%	Met
Second Prior Year (2021-22)				
District Regular	205	217		
Charter School				
Total Enrollment	205	217	N/A	Met
First Prior Year (2022-23)				
District Regular	210	217		
Charter School				
Total Enrollment	210	217	N/A	Met
Budget Year (2023-24)				
District Regular	224			
Charter School				
Total Enrollment	224			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	230	217	
Charter School		0	
Total ADA/Enrollment	230	217	105.8%
Second Prior Year (2021-22)			
District Regular	204	217	
Charter School	0		
Total ADA/Enrollment	204	217	93.8%
First Prior Year (2022-23)			
District Regular	210	217	
Charter School			
Total ADA/Enrollment	210	217	96.7%
Historical Average Ratio:			98.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			99.3%

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	213	224		
Charter School	0			
Total ADA/Enrollment	213	224	95.0%	Met
1st Subsequent Year (2024-25)				
District Regular	201	212		
Charter School				
Total ADA/Enrollment	201	212	94.8%	Met
2nd Subsequent Year (2025-26)				
District Regular	193	201		
Charter School				
Total ADA/Enrollment	193	201	96.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	223.72	215.81	212.80	207.67
b. Prior Year ADA (Funded)		223.72	215.81	212.80
c. Difference (Step 1a minus Step 1b)		(7.91)	(3.01)	(5.13)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(3.54%)	(1.39%)	(2.41%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		2,348,121.00	2,466,699.00	2,511,527.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		193,015.55	97,187.94	82,629.24
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		4.68%	2.55%	.88%
LCFF Revenue Standard (Step 3, plus/minus 1%):				
		3.68% to 5.68%	1.55% to 3.55%	-0.12% to 1.88%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,737,661.00	1,737,661.00	1,737,661.00	1,737,661.00
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)	2,348,121.00	2,466,699.00	2,511,527.00	2,530,815.00
District's Projected Change in LCFF Revenue:		5.05%	1.82%	.77%
LCFF Revenue Standard		3.68% to 5.68%	1.55% to 3.55%	-0.12% to 1.88%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2020-21)	1,653,247.41	1,809,600.21	91.4%
Second Prior Year (2021-22)	1,759,659.08	1,989,621.59	88.4%
First Prior Year (2022-23)	1,882,468.00	2,263,383.86	83.2%
	Historical Average Ratio:		87.7%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.7% to 92.7%	82.7% to 92.7%	82.7% to 92.7%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2023-24)	2,038,129.12	2,320,486.12	87.8%	Met
1st Subsequent Year (2024-25)	2,124,669.37	2,403,332.37	88.4%	Met
2nd Subsequent Year (2025-26)	2,147,765.35	2,429,703.35	88.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.68%	2.55%	.88%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.32% to 14.68%	-7.45% to 12.55%	-9.12% to 10.88%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.32% to 9.68%	-2.45% to 7.55%	-4.12% to 5.88%

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)	312,737.58		
Budget Year (2023-24)	243,043.73	(22.29%)	Yes
1st Subsequent Year (2024-25)	88,332.00	(63.66%)	Yes
2nd Subsequent Year (2025-26)	88,332.00	0.00%	No

Explanation:
(required if Yes)

The decrease in federal revenues from 2022-23 to 2023-24 and from 2023-24 to 2024-25 is attributed to the one-time federal revenues (CARES/ESSER) that have been expended from year to year, leaving smaller balances to expend. By 2024-25, these one-time funds are gone.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	693,544.67		
Budget Year (2023-24)	500,572.53	(27.82%)	Yes
1st Subsequent Year (2024-25)	182,430.00	(63.56%)	Yes
2nd Subsequent Year (2025-26)	179,477.00	(1.62%)	No

Explanation:
(required if Yes)

The decrease in other state revenues from 2022-23 to 2023-24 and from 2023-24 to 2024-25 is attributed to one-time state programs (learning loss, IPL) being spent from year to year with all being expended by budget year 2023-24.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	342,696.92		
Budget Year (2023-24)	318,195.00	(7.15%)	Yes
1st Subsequent Year (2024-25)	282,434.00	(11.24%)	Yes
2nd Subsequent Year (2025-26)	283,890.00	.52%	No

Explanation:
(required if Yes)

In 2022-23 the local revenues included grants, higher projected interest yields, STRS DBS refund, and SMAA reimbursements that are not projected for in 2023-24. The decrease from 2023-24 to 2024-25 is attributed to projected special education revenue decreases with no COLA increases. An update to the MYP may be needed by First Interim to future special education revenue projections for 23-24 and 24-25 once the State adopts the 23-24 budget. This may bring an additional \$30,000 to special education revenue projections for 24-25 and 25-26.

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

First Prior Year (2022-23)	214,424.98		
Budget Year (2023-24)	106,903.00	(50.14%)	Yes
1st Subsequent Year (2024-25)	68,933.00	(35.52%)	Yes
2nd Subsequent Year (2025-26)	68,658.00	(.40%)	No

Explanation:

(required if Yes)

The significant decline in supplies in budget year is attributed for the following reasons: additional supply purchased in 22-23 were made with Federal and state funding from ESSER, ARP and learning loss that are not projected in 23-24. Also 22-23 has grants, donations and a textbook adoption purchase. The decline from 2023-24 to 2024-25 is attributed to additional ELOP expenditures in 23-24 for the summer program, along with technology purchases from one-time state funding that account for the 35% decline.

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

First Prior Year (2022-23)	1,130,667.51		
Budget Year (2023-24)	617,212.26	(45.41%)	Yes
1st Subsequent Year (2024-25)	304,796.00	(50.62%)	Yes
2nd Subsequent Year (2025-26)	302,326.00	(.81%)	No

Explanation:

(required if Yes)

The decline in services in budget year from PY is due smaller balances of one-time state and federal funding to expend that were meant to support learning loss mitigation. The decline from 2023-24 to 2024-25 is attributed to unallocated budgeted expenditures shown as expenditures in the 23-24 budget for one-time funds and that are not projected in 2024-25. These include ELOP, ESSER, and learning loss state funding.

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)	1,348,979.17		
Budget Year (2023-24)	1,061,811.26	(21.29%)	Not Met
1st Subsequent Year (2024-25)	553,196.00	(47.90%)	Not Met
2nd Subsequent Year (2025-26)	551,699.00	(.27%)	Met

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

First Prior Year (2022-23)	1,345,092.49		
Budget Year (2023-24)	724,115.26	(46.17%)	Not Met
1st Subsequent Year (2024-25)	373,729.00	(48.39%)	Not Met
2nd Subsequent Year (2025-26)	370,984.00	(.73%)	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

The decrease in federal revenues from 2022-23 to 2023-24 and from 2023-24 to 2024-25 is attributed to the one-time federal revenues (CARES/ESSER) that have been expended from year to year, leaving smaller balances to expend. By 2024-25, these one-time funds are gone.

Explanation:

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

The decrease in other state revenues from 2022-23 to 2023-24 and from 2023-24 to 2024-25 is attributed to one-time state programs (learning loss, IPL) being spent from year to year with all being expended by budget year 2023-24.

Explanation:

Other Local Revenue
(linked from 6B)

In 2022-23 the local revenues included grants, higher projected interest yields, STRS DBS refund, and SMAA reimbursements that are not projected for in 2023-24. The decrease from 2023-24 to 2024-25 is attributed to projected special education revenue decreases with no COLA increases. An update to the MYP may be needed by First Interim to future special

if NOT met)

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

Explanation:

Books and Supplies

(linked from 6B

if NOT met)

The significant decline in supplies in budget year is attributed for the following reasons: additional supply purchased in 22-23 were made with Federal and state funding from ESSER, ARP and learning loss that are not projected in 23-24. Also 22-23 has grants, donations and a textbook adoption purchase. The decline from 2023-24 to 2024-25 is attributed to additional ELOP expenditures in 23-24 for the summer program, along with technology purchases from one-time state funding that account for the 35% decline.

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

The decline in services in budget year from PY is due smaller balances of one-time state and federal funding to expend that were meant to support learning loss mitigation. The decline from 2023-24 to 2024-25 is attributed to unallocated budgeted expenditures shown as expenditures in the 23-24 budget for one-time funds and that are not projected in 2024-25. These include ELOP, ESSER, and learning loss state funding.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

Yes

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

3,259,639.65

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

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

3,259,639.65

97,789.19

56,885.00

Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

District is exempt due to its small size. Facilities are monitored and kept in good repair as part of the FIT inspection tool used.

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)	121,262.47	140,612.76	196,900.82
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	957,251.35	879,987.70	920,261.83
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)	1,078,513.82	1,020,600.46	1,117,162.65
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	2,429,249.40	2,817,255.30	3,938,016.49
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)	2,429,249.40	2,817,255.30	3,938,016.49
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	44.4%	36.2%	28.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	14.8%	12.1%	9.5%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	121,828.85	1,813,600.21	N/A	Met
Second Prior Year (2021-22)	10,628.95	1,994,621.59	N/A	Met
First Prior Year (2022-23)	7,002.14	2,263,383.86	N/A	Met
Budget Year (2023-24) (Information only)	101,082.88	2,320,486.12		

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	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2020-21)	1,026,873.71	1,026,873.71	0.0%	Met
Second Prior Year (2021-22)	977,300.91	1,148,702.56	N/A	Met
First Prior Year (2022-23)	1,035,816.68	1,159,331.51	N/A	Met
Budget Year (2023-24) (Information only)	1,166,333.65			

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.)	213	201	193
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

Yes

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

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

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)	3,543,712.38	3,081,804.10	3,103,257.02
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	3,543,712.38	3,081,804.10	3,103,257.02
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	177,185.62	154,090.21	155,162.85
6. Reserve Standard - by Amount			

	(S80,000 for districts with 0 to 1,000 ADA, else 0)	80,000.00	80,000.00	80,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	177,185.62	154,090.21	155,162.85

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)	177,185.62	153,840.21	155,162.85
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,041,658.91	1,053,187.22	1,036,385.56
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)	(98,255.00)	(30,210.89)	(30,210.89)
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)	1,120,589.53	1,176,816.54	1,161,337.52
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	31.62%	38.19%	37.42%
District's Reserve Standard (Section 10B, Line 7):	177,185.62	154,090.21	155,162.85
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)	(134,326.00)			
Budget Year (2023-24)	(84,746.00)	(49,580.00)	(36.9%)	Not Met
1st Subsequent Year (2024-25)	(148,312.73)	63,566.73	75.0%	Not Met
2nd Subsequent Year (2025-26)	(148,268.67)	(44.06)	0.0%	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)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	5,000.00	5,000.00	New	Met
2nd Subsequent Year (2025-26)	0.00	(5,000.00)	(100.0%)	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)

The decrease in GF unrestricted contribution in budget year is primarily in reduction of cost in the supplies and services from PY. The reason is decreasing one-time federal and state funding and also that the 23-24 budget has not brought in carryover from PY to inflate expenditures with no matching revenues. The 75% increase in GF contribution in 2024-25 reflects that all one-time funding streams from the federal and state have been expended and more costs are placed on GF dollars, which some folks have called the "fiscal cliff". Also special education funding AB 620 may be understated by \$30,000 in 2024-25 and 2025-26 dependent upon budget year COLA increase and subsequent year COLA increases.

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

Explanation:

(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2023
Leases				
Certificates of Participation				
General Obligation Bonds	19	Property Taxes		4,420,807
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				4,420,807

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	23,412	23,412	23,412	23,412
Other Long-term Commitments (continued):				
Total Annual Payments:	23,412	23,412	23,412	23,412
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

No

2. For the district's OPEB:

a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

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

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

Self-Insurance Fund

Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability

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

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

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

0.00

5. OPEB Contributions

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

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

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

d. Number of retirees receiving OPEB benefits

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

0.00

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

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

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

No

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

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	11.50	11.50	10.5	10.5

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jun 30, 2022

- 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:

Jun 30, 2022

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:

Aug 11, 2022

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2024

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes

Certificated (Non-management) Prior Year Settlements

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

No

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

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes

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

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

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

Yes	Yes	Yes
No	No	No

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	8.90125	8.90125	8.90125	8.90125

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jun 30, 2022

- 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:

Jun 30, 2022

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:

Aug 11, 2022

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

Yes	Yes	Yes

Classified (Non-management) Prior Year Settlements

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

No		

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

If Yes, explain the nature of the new costs:

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

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes

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

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

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

Yes	Yes	Yes
No	No	No

Classified (Non-management) - Other

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

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

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

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

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Yes	Yes	Yes

Negotiations Not Settled

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

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

--	--	--

4. Amount included for any tentative salary schedule increases

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Yes	Yes	Yes

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)

No	No	No

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

No	No	No

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 28, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

LCFF CALCULATOR

71019	5 digit District code or 7 digit School code (from the CDS code)
NEW CHARTER?	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
5/26/2023	Projection Date

Wilmar Union Elementary
2023-24 Wilmar Budget
Jolene Hale
jhale@wilmarusd.org
707 765-4399

		PY1	CY	CY1	CY2
Wilmar Union Elementary (71019)	2021	2022-23	2023-24	2024-25	2025-26

(1) UNIVERSAL ASSUMPTIONS

Supplemental Grant %	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <small>(prefilled as calculated by the Department of Finance, DOF)</small>	13.26%	8.22%	3.94%	3.29%
Statutory COLA	6.56%	8.22%	3.94%	3.29%
Augmentation/(COLA Suspension)	6.70%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ 2,813.00	\$ 3,044.23	\$ 3,164.17	\$ 3,268.27
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	45.21920787%	45.21920787%	45.21920787%	45.21920787%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	45.21920787%	45.21920787%	45.21920787%	45.21920787%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -

Wilmar Union Elementary (71019)		2021	2022-23	2023-24	2024-25	2025-26
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF						
(a) GENERAL QUESTIONS						
Is your district required to transfer in-lieu taxes to a charter school?		NO				
Does your district have a necessary small school?		NO				
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION						
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES
(c) PROPERTY TAXES						
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 1,737,661	\$ 1,737,661	\$ 1,737,661	\$ 1,737,661	
B-5	Redevelopment Agency Local Revenue	\$ -				
	Less In-Lieu Property Tax Transfer	\$ -	\$ -	\$ -	\$ -	
	Total Local Revenue	\$ 1,737,661	\$ 1,737,661	\$ 1,737,661	\$ 1,737,661	
(d) OTHER LCFF ADJUSTMENTS						
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.						
H-2	Miscellaneous Adjustments					
J-5	Minimum State Aid Adjustments	\$ -				
(e) UNDUPLICATED PUPIL PERCENTAGE						
A-1.2 / A-3.2	District Enrollment (second prior year)					
A-1.1 / A-3.1	District Enrollment (first prior year)					
A-1 / A-3	District Enrollment	217	224	212	201	
A-2.2 / A-4.2	COE Enrollment (second prior year)					
A-2.1 / A-4.1	COE Enrollment (first prior year)					
A-2 / A-4	COE Enrollment	-				
	Total Enrollment	217	224	212	201	
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)					
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)					
B-1 / B-3	District Unduplicated Pupil Count	53	54	48	43	
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)					
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)					
B-2 / B-4	COE Unduplicated Pupil Count	-				
	Total Unduplicated Pupil Count	53	54	48	43	
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	
	Single Year Unduplicated Pupil Percentage	24.42%	24.11%	22.64%	21.39%	
C-1	Unduplicated Pupil Percentage (%)	24.58%	24.32%	23.74%	22.76%	

Wilmar Union Elementary (71019)		2021	2022-23	2023-24	2024-25	2025-26
(f) AVERAGE DAILY ATTENDANCE (ADA)						
ADA used for the Transitional Kindergarten Add-on ONLY:						
G-10	TK (Commencing in 2022-23)		14.26	20.90	19.00	19.20
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.						
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)						
B-1, D-6	Grades TK-3		121.81	123.50	121.60	110.40
B-2, D-7	Grades 4-6		87.01	89.30	79.80	82.56
B-3, D-8	Grades 7-8		-			
B-4, D-9	Grades 9-12		-			
TOTAL CURRENT YEAR ADA			208.82	212.80	201.40	192.96
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)						
E-1, D-17	Grades TK-3		-			
E-2, D-18	Grades 4-6		1.05	0.04		
E-3, D-19	Grades 7-8		-			
E-4, D-20	Grades 9-12		-			
TOTAL NPS-CDS (Annual)			1.05	0.04	-	-
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Trf. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).						
DISTRICT TOTAL			209.87	212.84	201.40	192.96
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)						
E-6, E-11	Grades TK-3		-			
E-7, E-12	Grades 4-6		-			
E-8, E-13	Grades 7-8		-			
E-9, E-14	Grades 9-12		-			
COUNTY TOTAL			-	-	-	-
RATIO: District ADA-to-Enrollment			96.71%	95.02%	95.00%	96.00%
RATIO: County ADA-to-Enrollment			0.00%	0.00%	0.00%	0.00%

Wilmar Union Elementary (71019) - 2023-24 Wilmar Budget										v.24.1		PY1		v.24.1									
LOCAL CONTROL FUNDING FORMULA										2022-23													
LCFF ENTITLEMENT CALCULATION																							
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation							
Calculation Factors										13.26%		0.00%		24.58%		24.58%		8.22%					
										3-PY Average						3-PY Average							
										ADA		Base		Grade Span		Supplemental		Concentration		Total			
Grades TK-3										145.24	\$	9,166	\$	953	\$	497	\$	-	\$	1,541,934	134.49	\$	9,919
Grades 4-6										78.48		9,304				457		-		766,074	81.32		10,069
Grades 7-8										-		9,580				471		-		-	-		10,367
Grades 9-12										-		11,102		289		560		-		-	-		12,015
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		-	-		-
Total Base, Supplemental, and Concentration Grant											\$	2,061,448	\$	138,414	\$	108,146	\$	-	\$	2,308,008		\$	2,152,817
NSS Allowance												-						-		-		-	
TOTAL BASE										223.72	\$	2,061,448	\$	138,414	\$	108,146	\$	-	\$	2,308,008	215.81	\$	2,152,817
ADD ONS:																							
Targeted Instructional Improvement Block Grant																				\$	-		
Home-to-School Transportation (COLA added commencing 2023-24)																					-		
Small School District Bus Replacement Program (COLA added commencing 2023-24)																					-		
Transitional Kindergarten (Commencing 2022-23)										TK ADA		14.26	TK Add-on rate	\$	2,813.00				40,113	TK ADA		20.90	
ECONOMIC RECOVERY TARGET PAYMENT																					-		
LCFF Entitlement Before Adjustments																				\$	2,348,121		
Miscellaneous Adjustments																					-		
ADJUSTED LCFF ENTITLEMENT																				\$	2,348,121		
Local Revenue (including RDA)																					(1,737,661)		
Gross State Aid																				\$	610,460		
Education Protection Account Entitlement																					(44,744)		
Net State Aid																				\$	565,716		
MINIMUM STATE AID CALCULATION																							
										12-13 Rate		2022-23 ADA				N/A							
2012-13 RL/Charter Gen BG adjusted for ADA										\$ 5,029.73		223.72				\$ 1,125,251							
2012-13 NSS Allowance (deficit)										\$ -						-							
Minimum State Aid Adjustments																				-			
Less Current Year Property Taxes/In-Lieu																				(1,737,661)			
Less Education Protection Account Entitlement																				(44,744)			
Subtotal State Aid for Historical RL/Charter General BG																				\$ -			
Categorical Minimum State Aid																				270,023			
Charter School Categorical Block Grant adjusted for ADA																				-			
Minimum State Aid Guarantee Before Proration Factor																				\$ 270,023			
Proration Factor																				0.00%			
Minimum State Aid Guarantee																				\$ 270,023			
CHARTER SCHOOL MINIMUM STATE AID OFFSET																							
LCFF Entitlement																				-			
Minimum State Aid plus Property Taxes including RDA																				-			
Offset																				-			
Minimum State Aid Prior to Offset																				-			
Total Minimum State Aid with Offset																				-			
State Aid Before Additional State Aid																				\$ 565,716			
ADDITIONAL STATE AID																				\$ -			
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																				\$ 565,716			
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)																				\$ 2,348,121			
Change Over Prior Year										11.59%		243,946											
LCFF Entitlement Per ADA																				10,496			
Per-ADA Change Over Prior Year										14.60%		1,337											
Basic Aid Status (school districts only)																				Non-Basic Aid			
LCFF SOURCES INCLUDING EXCESS TAXES																							
												Increase				2022-23							
State Aid										61.91%		216,318				\$ 565,716							
Education Protection Account																				44,744			
Property Taxes Net of In-Lieu Transfers										1.69%		28,834				1,737,661							
Charter In-Lieu Taxes										0.00%		-				-							
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										11.65%		245,152				\$ 2,348,121							

Wilmar Union Elementary (71019) - 2023-24 Wilmar Budget		5/26/2023	CY
LOCAL CONTROL FUNDING FORMULA		2023-24	
LCFF ENTITLEMENT CALCULATION			
Calculation Factors	Base Grant	Unduplicated	
	Proration	Pupil Percentage	
	0.00%	24.32%	24.32%
	Grade Span	Supplemental	Concentration
Grades TK-3	\$ 1,032	\$ 533	\$ -
Grades 4-6		490	-
Grades 7-8		504	-
Grades 9-12	312	600	-
Subtract Necessary Small School ADA and Funding	-	-	-
Total Base, Supplemental, and Concentration Grant	\$ 138,794	\$ 111,464	\$ -
NSS Allowance			
TOTAL BASE	\$ 138,794	\$ 111,464	\$ -
ADD ONS:			
Targeted Instructional Improvement Block Grant			\$ -
Home-to-School Transportation (COLA added commencing 2023-24)			-
Small School District Bus Replacement Program (COLA added commencing 2023-24)			-
Transitional Kindergarten (Commencing 2022-23)	TK Add-on rate	\$ 3,044.23	63,624
ECONOMIC RECOVERY TARGET PAYMENT			
LCFF Entitlement Before Adjustments			\$ 2,466,699
Miscellaneous Adjustments			-
ADJUSTED LCFF ENTITLEMENT			\$ 2,466,699
Local Revenue (Including RDA)			(1,737,661)
Gross State Aid			\$ 729,038
Education Protection Account Entitlement			(43,162)
Net State Aid			\$ 685,876
MINIMUM STATE AID CALCULATION			
	12-13 Rate	2023-24 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	\$ 5,029.73	215.81	\$ 1,085,466
2012-13 NSS Allowance (deficit)	\$ -		-
Minimum State Aid Adjustments			-
Less Current Year Property Taxes/In-Lieu			(1,737,661)
Less Education Protection Account Entitlement			(43,162)
Subtotal State Aid for Historical RL/Charter General BG			\$ -
Categorical Minimum State Aid			270,023
Charter School Categorical Block Grant adjusted for ADA	-	-	-
Minimum State Aid Guarantee Before Proration Factor			\$ 270,023
Proration Factor			0.00%
Minimum State Aid Guarantee			\$ 270,023
CHARTER SCHOOL MINIMUM STATE AID OFFSET			
LCFF Entitlement			-
Minimum State Aid plus Property Taxes including RDA			-
Offset			-
Minimum State Aid Prior to Offset			-
Total Minimum State Aid with Offset			-
State Aid Before Additional State Aid			\$ 685,876
ADDITIONAL STATE AID			\$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee			\$ 685,876
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)			
Change Over Prior Year	5.05%	118,578	\$ 2,466,699
LCFF Entitlement Per ADA			11,430
Per-ADA Change Over Prior Year	8.90%	934	-
Basic Aid Status (school districts only)			Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES			
		Increase	2023-24
State Aid	21.24%	120,160	\$ 685,876
Education Protection Account			43,162
Property Taxes Net of In-Lieu Transfers	0.00%	-	1,737,661
Charter In-Lieu Taxes	0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	5.12%	120,160	\$ 2,466,699

Wilmar Union Elementary (71019) - 2023-24 Wilmar Budget										v.24.1			CY1			v.24.1		
LOCAL CONTROL FUNDING FORMULA										2024-25								
LCFF ENTITLEMENT CALCULATION																		
Calculation Factors		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				COLA & Augmentation								
		3.94%		0.00%		23.74%	23.74%	3.29%										
		Prior ADA	Base	Grade Span	Supplemental	Concentration	Total	3-PY Average		ADA	Base							
Grades TK-3		123.50	\$ 10,310	\$ 1,072	\$ 540	\$ -	\$ 1,472,419	122.30		\$ 10,649								
Grades 4-6		89.30	10,466		497	-	978,989	85.37		10,810								
Grades 7-8		-	10,775		512	-	-	-		11,129								
Grades 9-12		-	12,488	325	608	-	-	-		12,899								
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-	-		-								
Total Base, Supplemental, and Concentration Grant			\$ 2,207,899	\$ 132,392	\$ 111,117	\$ -	\$ 2,451,408			\$ 2,225,223								
NSS Allowance			-				-			-								
TOTAL BASE		212.80	\$ 2,207,899	\$ 132,392	\$ 111,117	\$ -	\$ 2,451,408	207.67		\$ 2,225,223								
ADD ONS:																		
Targeted Instructional Improvement Block Grant							\$ -											
Home-to-School Transportation (COLA added commencing 2023-24)							-											
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-											
Transitional Kindergarten (Commencing 2022-23)							TK ADA	19.00	TK Add-on rate	\$ 3,164.17	60,119	TK ADA 19.20						
ECONOMIC RECOVERY TARGET PAYMENT							-											
LCFF Entitlement Before Adjustments							\$ 2,511,527											
Miscellaneous Adjustments							-											
ADJUSTED LCFF ENTITLEMENT							\$ 2,511,527											
Local Revenue (including RDA)							(1,737,661)											
Gross State Aid							\$ 773,866											
Education Protection Account Entitlement							(42,560)											
Net State Aid							\$ 731,306											
MINIMUM STATE AID CALCULATION																		
				12-13 Rate	2024-25 ADA			N/A										
2012-13 RL/Charter Gen BG adjusted for ADA				\$ 5,029.73	212.80			\$ 1,070,327										
2012-13 NSS Allowance (deficit)				\$ -				-										
Minimum State Aid Adjustments																		
Less Current Year Property Taxes/In-Lieu								(1,737,661)										
Less Education Protection Account Entitlement								(42,560)										
Subtotal State Aid for Historical RL/Charter General BG								\$ -										
Categorical Minimum State Aid								270,023										
Charter School Categorical Block Grant adjusted for ADA				-	-			-										
Minimum State Aid Guarantee Before Proration Factor								\$ 270,023										
Proration Factor								0.00%										
Minimum State Aid Guarantee								\$ 270,023										
CHARTER SCHOOL MINIMUM STATE AID OFFSET																		
LCFF Entitlement								-										
Minimum State Aid plus Property Taxes including RDA								-										
Offset								-										
Minimum State Aid Prior to Offset								-										
Total Minimum State Aid with Offset								-										
State Aid Before Additional State Aid								\$ 731,306										
ADDITIONAL STATE AID								\$ -										
LCFF State Aid, Adjusted for Minimum State Aid Guarantee								\$ 731,306										
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)								\$ 2,511,527										
Change Over Prior Year				1.82%	44,828													
LCFF Entitlement Per ADA								11,802										
Per-ADA Change Over Prior Year				3.25%	372													
Basic Aid Status (school districts only)								Non-Basic Aid										
LCFF SOURCES INCLUDING EXCESS TAXES																		
				Increase	2024-25													
State Aid				6.62%	45,430			\$ 731,306										
Education Protection Account								42,560										
Property Taxes Net of In-Lieu Transfers				0.00%	-			1,737,661										
Charter In-Lieu Taxes				0.00%	-			-										
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				1.84%	45,430			\$ 2,511,527										

Wilmar Union Elementary (71019) - 2023-24 Wilmar Budget				CY2
LOCAL CONTROL FUNDING FORMULA				2025-26
LCFF ENTITLEMENT CALCULATION				
	Base Grant <u>Proration</u>	Unduplicated <u>Pupil Percentage</u>		
Calculation Factors	0.00%	22.76%	22.76%	
	Grade Span	Supplemental	Concentration	Total
Grades TK-3	\$ 1,107	\$ 535	\$ -	\$ 1,503,206
Grades 4-6		492	-	964,858
Grades 7-8		507	-	-
Grades 9-12	335	602	-	-
Subtract Necessary Small School ADA and Funding	-	-	-	-
Total Base, Supplemental, and Concentration Grant	\$ 135,386	\$ 107,455	\$ -	\$ 2,468,064
NSS Allowance	-	-	-	-
TOTAL BASE	\$ 135,386	\$ 107,455	\$ -	\$ 2,468,064
ADD ONS:				
Targeted Instructional Improvement Block Grant				\$ -
Home-to-School Transportation (COLA added commencing 2023-24)				-
Small School District Bus Replacement Program (COLA added commencing 2023-24)				-
Transitional Kindergarten (Commencing 2022-23)	TK Add-on rate	\$ 3,268.27		62,751
ECONOMIC RECOVERY TARGET PAYMENT				
LCFF Entitlement Before Adjustments				\$ 2,530,815
Miscellaneous Adjustments				-
ADJUSTED LCFF ENTITLEMENT				\$ 2,530,815
Local Revenue (including RDA)				(1,737,661)
Gross State Aid				\$ 793,154
Education Protection Account Entitlement				(41,534)
Net State Aid				\$ 751,620
MINIMUM STATE AID CALCULATION				
	12-13 Rate	2025-26 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA	\$ 5,029.73	207.67		\$ 1,044,524
2012-13 NSS Allowance (deficit)	\$ -			-
Minimum State Aid Adjustments				
Less Current Year Property Taxes/In-Lieu				(1,737,661)
Less Education Protection Account Entitlement				(41,534)
Subtotal State Aid for Historical RL/Charter General BG				\$ -
Categorical Minimum State Aid				270,023
Charter School Categorical Block Grant adjusted for ADA				-
Minimum State Aid Guarantee Before Proration Factor				\$ 270,023
Proration Factor				0.00%
Minimum State Aid Guarantee				\$ 270,023
CHARTER SCHOOL MINIMUM STATE AID OFFSET				
LCFF Entitlement				-
Minimum State Aid plus Property Taxes including RDA				-
Offset				-
Minimum State Aid Prior to Offset				-
Total Minimum State Aid with Offset				-
State Aid Before Additional State Aid				\$ 751,620
ADDITIONAL STATE AID				\$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee				\$ 751,620
LCFF ENTITLEMENT (before COE transfer, Choice & Charter Supplemental)				
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)				\$ 2,530,815
Change Over Prior Year	0.77%	19,288		
LCFF Entitlement Per ADA				12,187
Per-ADA Change Over Prior Year	3.26%	385		
Basic Aid Status (school districts only)				Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES				
		Increase		2025-26
State Aid	2.78%	20,314		\$ 751,620
Education Protection Account				41,534
Property Taxes Net of In-Lieu Transfers	0.00%	-		1,737,661
Charter In-Lieu Taxes	0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	0.81%	20,314		\$ 2,530,815

Wilmar Union Elementary (71019) - 2023-24 Wilmar Budget											5/26/2023	
PER-ADA FUNDING LEVELS												
Base, Supplemental and Concentration Rate per ADA												
Grades TK-3												
Grades 4-6												
Grades 7-8												
Grades 9-12												
Base Grants												
Grades TK-3												
Grades 4-6												
Grades 7-8												
Grades 9-12												
Grade Span Adjustment												
Grades TK-3												
Grades 9-12												
Prorated Base, Supplemental and Concentration Rate per ADA												
Grades TK-3												
Grades 4-6												
Grades 7-8												
Grades 9-12												
Prorated Base Grants												
Grades TK-3												
Grades 4-6												
Grades 7-8												
Grades 9-12												
Prorated Grade Span Adjustment												
Grades TK-3												
Grades 9-12												
Supplemental Grant												
Maximum - 1.00 ADA, 100% UPP												
Grades TK-3												
Grades 4-6												
Grades 7-8												
Grades 9-12												
Actual - 1.00 ADA, Local UPP as follows:												
Grades TK-3												
Grades 4-6												
Grades 7-8												
Grades 9-12												
Concentration Grant (>55% population)												
Maximum - 1.00 ADA, 100% UPP												
Grades TK-3												
Grades 4-6												
Grades 7-8												
Grades 9-12												
Actual - 1.00 ADA, Local UPP >55% as follows:												
Grades TK-3												
Grades 4-6												
Grades 7-8												
Grades 9-12												

Wilmar Union Elementary (71019) - 2023-24 Wilmar Budget									
SUMMARY OF FUNDING					5/26/2023	2023-24	2024-25	2025-26	
General Assumptions									
COLA & Augmentation									
Base Grant Proration Factor									
Add-on, ERT & MSA Proration Factor									
LCFF Entitlement									
Base Grant									
Grade Span Adjustment									
Supplemental Grant									
Concentration Grant									
Add-ons: Targeted Instructional Improvement Block Grant									
Add-ons: Home-to-School Transportation									
Add-ons: Small School District Bus Replacement Program									
Add-ons: Transitional Kindergarten									
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid									
Miscellaneous Adjustments									
Economic Recovery Target									
Additional State Aid									
Total LCFF Entitlement									
LCFF Entitlement Per ADA									
Components of LCFF By Object Code									
State Aid (Object Code 8011)									
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)									
Local Revenue Sources:									
Property Taxes (Object 8021 to 8089)									
In-Lieu of Property Taxes (Object Code 8096)									
Property Taxes net of In-Lieu									
TOTAL FUNDING									
Basic Aid Status									
Excess Taxes									
EPA in Excess to LCFF Funding									
Total LCFF Entitlement									
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual									
% of Adjusted Revenue Limit - P-2									
EPA (for LCFF Calculation purposes)									
EPA, Current Year (Object Code 8012)									
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Object Code 8019)									
(P-A less Prior Year Accrual)									
Accrual (from Data Entry tab)									

Wilmar Union Elementary (71019) - 2023-24 Wilmar Budget					
	2020-21	2022-23	5/26/2023	2023-24	2024-25
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIG and Transportation)		\$ 2,199,862	\$ 2,291,611	\$ 2,340,291	\$ 2,360,609
Supplemental and Concentration Grant funding in the LCAP year		\$ 108,146	\$ 111,464	\$ 111,117	\$ 107,455
Percentage to Increase or Improve Services	#	4.92%	4.86%	4.75%	4.55%
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	201	217	224	212	201
COE Enrollment	-	-	-	-	-
Total Enrollment	#	217	224	212	201
Unduplicated Pupil Count					
COE Unduplicated Pupil Count	54	53	54	48	43
Total Unduplicated Pupil Count	#	53	54	48	43
Rolling % Supplemental Grant	---	24.5800%	24.3200%	23.7400%	22.7600%
Rolling % Concentration Grant	---	24.5800%	24.3200%	23.7400%	22.7600%

Wilmar Union Elementary (71019) - 2023-24 Wilmar Budget					
SUMMARY OF LCFF ADA					
	2020-21	2022-23	2023-24	2024-25	2025-26
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3		154.04	154.04	127.63	121.81
Grades 4-6		75.46	75.46	81.37	87.01
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
LCFF Subtotal		229.50	229.50	209.00	208.82
NSS		-	-	-	-
Combined Subtotal		229.50	229.50	209.00	208.82
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3		154.04	127.63	121.81	123.50
Grades 4-6		75.46	81.37	87.01	89.30
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
LCFF Subtotal		229.50	209.00	208.82	212.80
NSS		-	-	-	-
Combined Subtotal		229.50	209.00	208.82	212.80
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3		127.63	121.81	123.50	121.60
Grades 4-6		81.37	87.01	89.30	79.80
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
LCFF Subtotal		209.00	208.82	212.80	201.40
NSS		-	-	-	-
Combined Subtotal		209.00	208.82	212.80	201.40
Prior 3-Year Average ADA (adjusted for +/- current year charter shift) - Effective beginning in 2022-23					
Grades TK-3		145.24	134.49	124.31	122.30
Grades 4-6		77.43	81.28	85.89	85.37
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
LCFF Subtotal		222.67	215.77	210.20	207.67
NSS		-	-	-	-
Combined Subtotal		222.67	215.77	210.20	207.67
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average					
Current Year ADA		-	-	-	-
Grades TK-3		121.81	123.50	121.60	110.40
Grades 4-6		87.01	89.30	79.80	82.56
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
LCFF Subtotal		208.82	212.80	201.40	192.96
NSS		-	-	-	-
Combined Subtotal		208.82	212.80	201.40	192.96
Change in LCFF ADA (excludes NSS ADA)					
		(0.18)	3.98	(11.40)	(8.44)
	No Change e	Decline	Increase	Decline	Decline
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)					
Grades TK-3		145.24	134.49	123.50	122.30
Grades 4-6		77.43	81.28	89.30	85.37
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
Subtotal		222.67	215.77	212.80	207.67
	Current r	3-PY Average	3-PY Average	Prior	3-PY Average
Funded NSS ADA					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
Subtotal		-	-	-	-

Wilmar Union Elementary (71019) - 2023-24 Wilmar Budget					
	2020-21	2022-23	5/26/2023	2023-24	2024-25
NPS, CDS, & COE Operated					
Grades TK-3	-	-	-	-	-
Grades 4-6	-	1.05	-	0.04	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Subtotal	-	1.05	-	0.04	-
ACTUAL ADA (Current Year Only)					
Grades TK-3	-	121.81	-	123.50	121.60
Grades 4-6	-	88.06	-	89.34	79.80
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total Actual ADA	-	209.87	-	212.84	201.40
TOTAL FUNDED ADA					
Grades TK-3	-	145.24	-	134.49	123.50
Grades 4-6	-	78.48	-	81.32	89.30
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total Funded ADA	-	223.72	-	215.81	212.80
Funded Difference (Funded ADA less Actual ADA)	-	13.85	-	2.97	11.40
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA	-	-	-	-	-
	-	14.26	-	20.90	19.00
	-	-	-	-	19.20

Wilmar Union School District Projected Cash Flow
2023-24 Budget
General Fund

2023-24 Budget														
	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total
A. BEGINNING CASH	1,732,552.80	1,721,912.09	1,452,780.49	1,270,085.41	1,065,181.81	841,460.21	1,555,942.61	1,356,725.01	1,204,691.41	994,311.31	1,714,723.36	1,492,219.74		1,732,552.80
3. RECEIPTS:														
LCFF														
State Aid-EPA	34,294.00	34,294.00	61,729.00	61,729.00	61,729.00	61,729.00	61,729.00	61,729.00	61,729.00	61,729.00	61,728.00	61,728.00		685,876.00
State Aid - py			10,790.50			10,790.50			10,790.50			10,790.50		43,162.00
Property Tax						868,830.50				868,830.50				1,737,661.00
Federal Revenues			30,236.00	7,725.00			4,030.00	69,137.00		51,640.15		17,220.00	63,055.58	243,043.73
State Revenues	7,436.00	7,436.00	13,385.00	21,228.00	13,385.00	21,440.00	30,609.00	13,385.00	13,385.00	29,581.00	15,385.00	13,464.00	300,453.53	500,572.53
Local Revenues	5,572.00	5,572.00	17,598.00	20,848.00	17,598.00	68,126.00	20,848.00	20,149.00	20,149.00	25,065.00	21,817.00	21,824.00	53,029.00	318,195.00
Interfund Transfers In														0.00
TOTAL RECEIPTS	47,302.00	47,302.00	133,738.50	111,530.00	92,712.00	1,030,916.00	117,216.00	164,400.00	106,053.50	1,036,845.65	98,930.00	125,026.50	416,538.11	3,528,510.26
C. DISBURSEMENTS														
Certificated Salaries	14,606.00	128,627.72	128,627.72	128,627.72	128,627.72	128,627.72	128,627.72	128,627.72	128,627.72	128,627.72	128,627.72	128,627.80		1,429,511.00
Classified Salaries	12,953.40	44,197.97	44,197.97	44,197.97	44,197.97	44,197.97	44,197.97	44,197.97	44,197.97	44,197.97	44,197.99	44,198.00		499,131.12
Employee's	10,448.20	79,591.53	79,591.53	79,591.53	79,591.53	79,591.53	79,591.53	79,591.53	79,591.53	79,591.53	79,591.53	79,591.53		885,955.00
Contractual	861.17	9,640.17	9,640.17	9,640.17	9,640.17	9,640.17	9,640.17	9,640.17	9,640.17	9,640.17	9,640.17	9,640.13		106,903.00
Outlays	19,073.94	54,376.21	54,376.22	54,376.21	54,376.21	54,376.21	54,376.21	54,376.21	54,376.21	54,376.21	54,376.21	54,376.21		617,212.26
Other Outgo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00			5,000.00
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
TOTAL DISBURSEMENTS	57,942.71	316,433.60	316,433.58	316,433.60	316,433.60	316,433.60	316,433.60	316,433.60	316,433.60	316,433.60	321,433.62	316,433.67	0.00	3,543,712.38
D. PRIOR YEAR TRANSACTIONS														
Accounts Receivable														0.00
Accounts Payable														0.00
TOTAL PRIOR YEAR TRANSACTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
E. NET INCOME (B - C + D)	(10,640.71)	(269,131.60)	(182,695.08)	(204,903.60)	(223,721.60)	714,482.40	(199,217.60)	(152,033.60)	(210,380.10)	720,412.05	(222,503.62)	(191,407.17)		(15,202.12)
F. ENDING CASH (A + E)	1,721,912.09	1,452,780.49	1,270,085.41	1,065,181.81	841,460.21	1,555,942.61	1,356,725.01	1,204,691.41	994,311.31	1,714,723.36	1,492,219.74	1,300,812.57		1,717,350.68

BALANCING SPREADSHEET - General Fund

Wilmar USD 2023-24 Budget Report

(complete and submit to SCOE with report)

Purpose: verify that the Escape budget and the Multi-year Projection agree to the LCFF Calculator results

Wilmar
select District name from drop-down

			prior year	Budget Year 2023-24	MYP Year 1 2024-25	MYP Year 2 2025-26	
LCFF Calculator (COMPLETE THIS FIRST)							
from calculator	State Aid		565,716	685,876	731,306	751,620	0
	EPA		44,744	43,162	42,560	41,534	0
	Property Taxes		1,737,661	1,737,661	1,737,661	1,737,661	0
	In-Lieu of Property Tax		0	0	0	0	0
	subtotal		2,348,121	2,466,699	2,511,527	2,530,815	0
additional items (not in calculator)	property tax transfer-spec ed 8097		30,264	30,264	30,264	30,264	0
	basic aid supplemental		0	0	0	0	0
	basic aid choice		0	0	0	0	0
	prior year , object 8019		0	0	0	0	0
	Fund 01, object 8091, LCFF Transfer		-25,000	-25,000	-25,000	-25,000	0
	other _EPA Prior Yr		50	0	0	0	0
	prior year amount charter overpaid		0	0	-	-	-
General Fund total			\$2,353,435 ◇	\$2,471,963 ●	\$2,516,791 □	\$2,536,079 ▼	\$0 △
Escape							
	resource	object					
general fund	0000	8011 State Aid + choice + supplemental	565,716	685,876			
general fund	1400	8012 EPA	44,744	43,162			
general fund	0000/1400	8019 Prior year	50	0			
general fund	0000	802x-804x Property Taxes	1,737,661	1,737,661			
general fund	0000	8091 LCFF transfer	-25,000	-25,000			
general fund	0000	8096 In-Lieu of Property Tax	0	0			
subtotal			2,323,171	2,441,699			
general fund	6500	8097 property tax transfer-special educ	30,264	30,264			
General Fund total			\$2,353,435 ◇	\$2,471,963 ●			
Multi-year Projection							
MYP- general fund	LCFF Sources (8010-8099)		2,353,435	2,471,963	2,516,791	2,536,079	0
General Fund total			\$2,353,435 ◇	\$2,471,963 ●	\$2,516,791 □	\$2,536,079 ▼	\$0 △

balanced

balanced

balanced

balanced

-

Criteria & Standard #4A Calculating the District's Projected Change in LCFF Revenue

LCFF Revenue (Fund 01, objects 8011, 8012, 8020-8089) Interim Projected Year Totals column

Can be calculated from data provided above.

Total LCFF less object 8096, object 8097 and Fund 01-object 8091

2023-24	2024-25	2025-26
data is extracted	2,511,527	2,530,815

SONOMA COUNTY OFFICE OF EDUCATION

AB 2756 REPORTING REQUIREMENTS

District: Wilmar Union School District

Please check one:



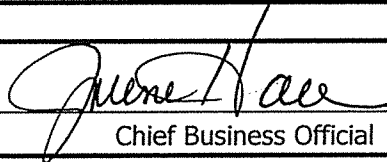
The district *does not* have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team or any regional team created pursuant to subdivision (i) of Section 42127.8.



The district is submitting the following reports that show signs of financial distress:

- 1) Report Title: _____
Prepared by: _____
Date: _____ Copy attached
- 2) Report Title: _____
Prepared by: _____
Date: _____ Copy attached
- 3) Report Title: _____
Prepared by: _____
Date: _____ Copy attached

Signature: _____


Chief Business Official

Date: Tuesday, June 27, 2023

*Please submit this form and any accompanying reports to:
Sarah Lampenfeld, Director, External Fiscal Services
Sonoma County Office of Education*

Budget, July 1
Budget 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Wilmar Union Elementary

Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards.

Exception

FUND	RESOURCE	NEG. EFB
01	7426	(\$6,426.00)
Explanation: Resource has a positive fund balance from 2022-23 and was carried into 2023-24 budget as expenditures.		
01	7435	(\$91,829.00)
Explanation: Resource has a positive fund balance from 2022-23 and is carried into 2023-24 budget as expenditures.		
Total of negative resource balances for Fund 01		(\$98,255.00)

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	7426	9790	(\$6,426.00)
Explanation: 2022-23 Fund balance was carried into 2023-24 budget and expensed.			
01	7435	9790	(\$91,829.00)
Explanation: 2022-23 positive fund balance was carried into 2023-24 budged and expensed.			

Budget, July 1
Estimated Actuals 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

Wilmar Union Elementary

Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - The following Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of \$1,000 by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	9500	(\$19,029.32)

Explanation: Most of these are payroll liability accounts which will be adjusted to actuals for the closing of the 2022-23 books.

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	9590	(\$31,837.00)

Explanation: Payable to be closed out as part of the closing of 2022-23 books.

01	1100	9790	(\$599.00)
----	------	------	------------

Explanation: Prepay expense for 23-24 will be cleared as part of closing 22-23 books.