

Alexander Valley Union School District

2023-24 Budget



Board of Trustees

Steve Smit– Board President
Yvonne Kreck – Board Clerk
Alison Doran
Isaul Macias
Joe Stewart

Superintendent/Principal – Matt Reno

Chief Business Official – Anne Kopache

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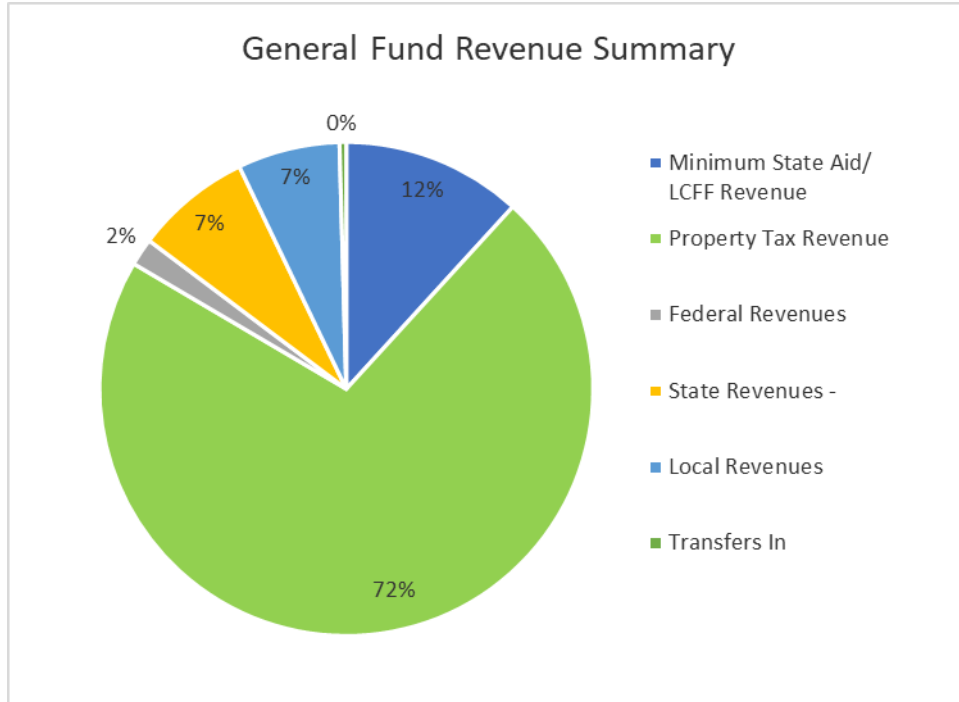
The District is fiscally sound. All District Funds have positive balances, and the reserves are higher than required. However, high reserves are needed by small schools and Community Funded districts due to the volatility of property tax revenue and economic uncertainties.

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

In addition to State Budget challenges, systemic issues will warrant continued analysis of programs and services in future years. In the 2023-24 the incorporation of the Extended Learning Opportunity Program (ELOP) has brought enrichment programs to the Afterschool Care program. This reorganization allowed for the reduction of classified staffing as well as the funding of some enrichment offerings with program dollars rather than unrestricted sources. The Superintendent and staff will continue to work with the Board to find cost savings to reduce projected deficits in the subsequent fiscal years. Revenues and reserves will be sufficient to cover expenses for the Alexander Valley Union School District in the 2023-24 fiscal year, however reserves will not be sustainable in subsequent years at the levels and standards expected in the past.

The General Fund expenditures are expected to exceed revenues by \$174,665. The reserves include \$600 for revolving cash and \$45,000 for special education costs, \$40,000 for future curriculum adoptions and \$50,000 reserve to allow for a transition year if enrichment programs do not receive sufficient funding from the Alexander Valley School Parent Club. To allow for sufficient cash to cover expenses in the next fiscal year an amount of \$457,935 has been reserved to support a positive cash flow. An amount equal to 5% of annual expenditures has been designated as reserve for Economic Uncertainties. In the 2023-24 fiscal year this amount is \$138,803.

General Fund Revenue



Revenue assumptions for the 2023-24 Budget

- Property Tax 3% increase over prior year and all subsequent fiscal years
- Carryover funds in categorical programs or donations have not been budgeted and will be included after the books are closed for 2022-23.

Federal Revenue

Federal Revenue is based predominately on programs under the Every Student Succeeds Act. For the 2022-23 fiscal year Alexander Valley Union School District will receive funding for the Rural Education Act Program and the Title II High Quality Teacher Training Program

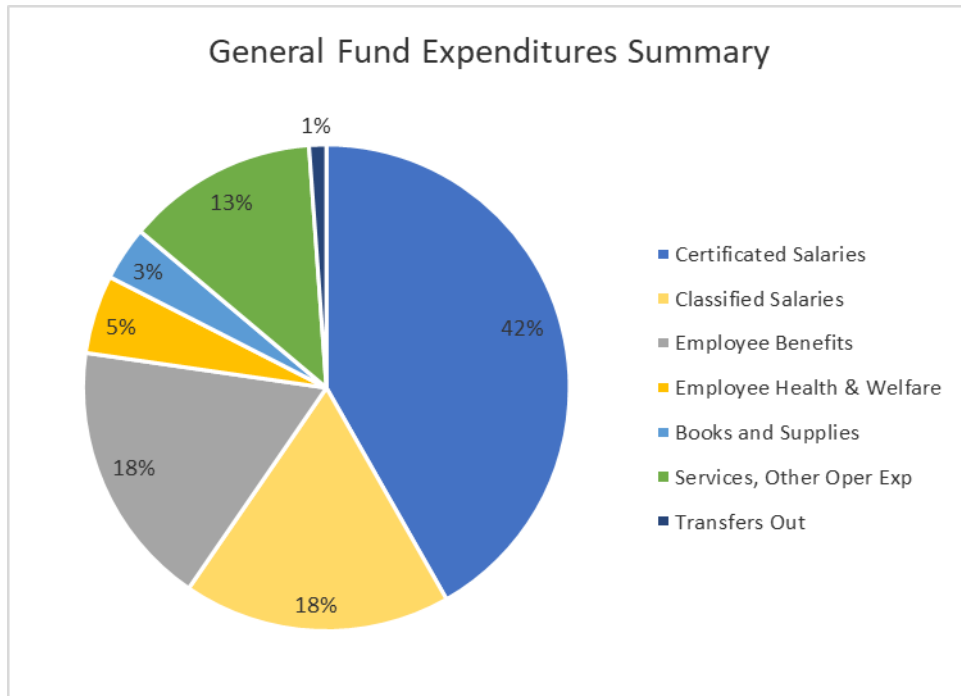
State Revenue

State funding includes Lottery Funds and Mandated Cost Block Grant funds. The Expanded Learning Opportunity Program is a new program that was started in the last fiscal year and will continue in all future fiscal years. Additional ongoing funding for art and music programs as well as transportation has been included.

Local Revenue

Local revenue consists of Special Education funding through the Sonoma County SELPA, donations from the Alexander Valley School Parent Club, interest income from cash deposited at county, payments on contracts for shared services with other districts and miscellaneous donations. While the State will most likely apply a COLA (Cost of Living Adjustment) to Special Education funds, the amount is unclear at this time as this type of funding is subject to a funding model administered by the Sonoma County SELPA (Special Education Local Plan Area).

General Fund Expenditures



Salaries and Benefits

In the 2023-24 fiscal year, Certificated positions have been reduced by .50 FTE (full-time equivalency) and Classified positions have a .40 FTE reduction. The budget includes the negotiated 5% increase to Certificated and Classified salary schedules for 2023-24 school year. The most current projected adjustment in the employer portion the PERS retirement system, which has increased more than 1%, is also included. The percentage of employer contribution to the STRS retirement system has not changed over the prior year.

Books and Supplies

The 2023-24 budget includes classroom accounts for expenses from Alexander Valley School Parent Club donated funds, in addition to textbooks, online supplemental materials, custodial and maintenance supplies. Prior year expenses have been updated for 2023-24 anticipated needs and an average increase of 2.5% has been included.

Services and Operating Expenses

These expenses were reviewed based on actual expenses from the 2022-23 fiscal year and adjusted for projections. At this time there no students projected to be enrolled in outside Special Education programs. The Special Education Reserve is available if enrollment in Special Education programs increases.

Other Funds

FUND 13 - Cafeteria Fund

Alexander Valley Union School District continues to work with Healdsburg Unified School District to manage the Universal No Cost Breakfast and Lunch Program for all students. Federal and State revenue and expenses for lunches ordered by our district will continue to be included in Healdsburg Unified's financial reports. The budget for Fund 13 reflects the cost of staffing daily pick up and distribution of lunches and added staffing for the breakfast program.

FUND 14 - Deferred Maintenance Fund

These funds are committed for projects that relate to the district Deferred Maintenance plan. For the 2023-24 fiscal year State revenue in the amount of \$12,000 will be transferred to this fund for ongoing maintenance expenses. Exterior painting and HVAC projects are being considered for the upcoming year.

FUND 17 - Special Reserve Fund

This fund has been depleted in the last few years to support the Multi-Purpose Room/Classroom building project. In future years the Board and staff will need to develop a plan to replenish this fund to benefit the District. The Board has full discretion to expend these funds or designate them for any purpose.

FUND 20 – Post Employment Benefits

This fund is used for expenditures associated with retiree continuing health benefit agreements. Actuarial studies are done every year to ensure that this fund will be able to take care of the district's obligations. Expenses for retiree benefits are paid from the General Fund then reimbursed from Fund 20.

FUND 25 - Capital Facilities Fund (Developer Fees)

Mitigation fees are collected by Healdsburg Unified School District when new construction occurs within the Alexander Valley Union School District boundaries and then distributed throughout the year to our District. These funds must be used to expand or improve school facilities.

FUND 40 - Special Reserve For Capital Outlay

These funds are to be used for large capital projects. As with the Special Reserve Fund 17 the balance of this fund was used to support the Multi-Purpose Room/Classroom building project. The District will need to replenish this fund, as well, over the upcoming years to ensure financing for the needed facility upgrades, additions and repairs.

ALEXANDER VALLEY UNION SCHOOL DISTRICT

Original Budget 2023-24

General Fund 01

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

	(Col A) 2022-23 Current Operating Budget	(Col B) Proposed 2023-24 Budget
Regular Board Meeting June 12, 2023		
ESTIMATED BEGINNING BALANCE	1,463,108	1,315,319
Revenues		
LCFF/Property Tax Sources	2,139,001	2,179,679
Federal Revenue	49,090	46,996
State Revenue	337,451	198,385
Local Revenue	222,781	174,840
Transfers In	11,750	11,500
Total Revenues	2,760,073	2,611,400
Expenditures		
Certificated Salaries	1,096,283	1,163,865
Classified Salaries	524,688	496,071
Benefits -Mandatory/Health	643,731	639,317
Books and Supplies	112,007	100,407
Services and Oper Exp	412,653	354,405
Capital Outlay	0	0
Other Outgo	0	0
Transfers Out	118,500	32,000
Loan Payments	0	0
Total Expenditures	2,907,862	2,786,065
NET REVENUE (EXPENDITURES)	(147,789)	(174,665)
Net Ending Balance	1,315,319	1,140,654
<i>Less Components of Ending Bal:</i>		
Revolving Cash	600	600
Restricted Ending Balance	349,643	332,223
Reserve for Economic Uncertainty(5%)	139,913	138,803
Designated for Special Education	45,000	45,000
Operating Cash Flow	547,292	457,935
Curriculum Adoption	40,000	40,000
AVSPC Enrichment Support	50,000	50,000
Undesignated Amount	142,871	76,093

**ALEXANDER VALLEY UNION SCHOOL DISTRICT
MULTI-YEAR PROJECTION 2022-23 THROUGH 2026-27**

	2022-23 Projection			2023-24 Projection			2024-25 Projection			2025-26 Projection			2026-27 Projection		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
ADA for LCFF purposes (prior yr)			106.79			106.79			106.79			107.05			108.83
Revenue															
Revenue Limit Sources															
Min State Aid-includes Fair Share(s)	286,328	-	286,328	286,328	-	286,328	286,328	-	286,328	286,328	-	286,328	286,328	-	286,328
Education Protection Account	21,410		21,410	21,438		21,438	21,458		21,458	21,458		21,458	21,444		21,444
Property Tax Revenue	1,817,392	13,872	1,831,264	1,871,913		1,871,913	1,928,070		1,928,070	1,985,912		1,985,912	2,045,490		2,045,490
Federal Revenues	-	49,090	49,090		46,996	46,996		44,008	44,008		45,008	45,008		45,508	45,508
State Revenues	65,744	271,706	337,450	40,795	157,590	198,385	30,954	159,571	190,525	32,507	161,609	194,117	32,635	163,661	196,296
Local Revenues	134,132	88,649	222,781	93,384	81,456	174,840	93,576	81,456	175,032	93,773	81,456	175,229	93,976	81,456	175,432
Total Revenue	2,325,006	423,317	2,748,323	2,313,858	286,042	2,599,900	2,360,386	285,035	2,645,421	2,419,978	288,073	2,708,052	2,479,873	290,625	2,770,498
Expenditures															
Certificated Salaries	1,041,911	54,372	1,096,283	1,062,850	101,015	1,163,865	1,084,107	103,035	1,187,142	1,105,789	105,096	1,210,885	1,127,905	107,198	1,235,103
Classified Salaries	435,801	88,887	524,688	430,145	65,926	496,071	438,748	67,245	505,992	447,523	68,589	516,112	456,473	69,961	526,435
Employee Benefits	355,247	131,445	486,692	359,129	134,531	493,660	372,059	138,120	510,179	384,065	141,781	525,846	396,311	145,316	541,627
Employee Health & Welfare	133,651	23,388	157,039	128,296	17,361	145,657	128,296	17,361	145,657	128,296	17,361	145,657	128,296	17,361	145,657
Books and Supplies	87,942	24,065	112,007	84,907	15,500	100,407	87,030	15,888	102,917	89,205	16,285	105,490	91,436	16,692	108,127
Services, Other Oper Exp	400,126	12,527	412,653	341,878	12,527	354,405	350,425	12,840	363,265	359,186	13,161	372,347	368,165	13,490	381,655
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	2,454,678	334,684	2,789,362	2,407,205	346,860	2,754,065	2,460,665	354,489	2,815,153	2,514,064	362,273	2,876,337	2,568,586	370,018	2,938,605
Excess (Deficiency)	(129,672)	88,633	(41,039)	(93,347)	(60,818)	(154,165)	(100,279)	(69,454)	(169,733)	(94,086)	(74,200)	(168,286)	(88,714)	(79,393)	(168,107)
Transfers In-Ret Benefits/Reserve Fund	11,750		11,750	11,500		11,500	12,000		12,000	12,500		12,500	13,000		13,000
Transfer to Cafeteria Fund	(28,500)		(28,500)	(32,000)		(32,000)	(32,640)		(32,640)	(33,293)		(33,293)	(33,959)		(33,959)
Transfer to Spec Reserve Fund 40	(90,000)		(90,000)	-		-	-		-	-		-	-		-
Contribution to Other Programs	(21,500)	21,500		-		-	-		-	-		-	-		-
Contribution to Technology Plan	(12,000)	12,000		(12,000)	12,000		(12,000)	12,000		(12,000)	12,000		(12,000)	12,000	
Contribution to Special Ed	(19,394)	19,394		(60,597)	60,597		(61,809)	61,809		(63,045)	63,045		(64,306)	64,306	
	-	-		-	-		-	-		-	-		-	-	
Net Increase (Decrease)	(289,316)	141,527	(147,790)	(186,444)	11,779	(174,665)	(194,728)	4,355	(190,373)	(189,924)	845	(189,078)	(185,978)	(3,087)	(189,065)
Audit Adjustment															
Beginning Balance	1,284,191	178,917	1,463,108	994,875	320,444	1,315,319	808,431	332,222	1,140,653	613,703	336,578	950,281	423,779	337,423	761,202
Net Ending Balance	994,875	320,444	1,315,319	808,431	332,222	1,140,653	613,703	336,578	950,281	423,779	337,423	761,202	237,801	334,336	572,137
Components of Ending Balance:															
Reserves for Economic Uncertainties 5%	139,913	-	139,913	138,803	-	138,803	142,990	-	142,990	146,107	-	146,107	149,278	-	149,278
Designated Restricted Balances		319,966	319,966		332,222	332,222		336,578	336,578		337,423	337,423		334,336	334,336
Reserved Operating Capital for next year	547,292		547,292	457,935		457,935	380,113		380,113	187,073		187,073			-
Reserve for Special Education	45,000	-	45,000	45,000	-	45,000	45,000	-	45,000	45,000	-	45,000	45,000	-	45,000
Reserve for Curriculum & Enrichment	90,000		90,000	90,000		90,000	45,000		45,000	45,000		45,000	40,000		40,000
Revolving Cash	600	-	600	600	-	600	600	-	600	600	-	600	600	-	600
Prepaid Expenditures	29,200	478	29,678	-		-	-		-	-		-	-		-
Unappropriated Ending Balance	142,870	-	142,870	76,093	-	76,093	0	-	0	(0)	-	(0)	2,923	-	2,923
Net Ending Balance	994,875	320,444	1,315,319	808,431	332,222	1,140,653	613,703	336,578	950,281	423,779	337,423	761,202	237,801	334,336	572,137

**Alexander Valley Union School District
2022-23 Adopted Budget**

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

Property Taxes/LCFF

Change in Tax Rolls	3% increase over prior year	3% increase over prior year	3% increase over prior year	3% increase over prior year
LCFF State Revenue (inc. Fair Share reduction)	Stable State funding of Minimum State Aid.	Stable State funding of Minimum State Aid.	Stable State funding of Minimum State Aid.	Stable State funding of Minimum State Aid.
Other State Revenue	Includes ELOP funds - \$50,000 Transportation Addon - \$5,510 Prop28 Art/Music Grant - \$14,189	Includes ELOP funds - \$50,000 Transportation Addon - \$8,622 Prop28 Art/Music Grant - \$14,189	Includes ELOP funds - \$50,000 Transportation Addon - \$9,983 Prop28 Art/Music Grant - \$14,189	Includes ELOP funds - \$50,000 Transportation Addon - \$10,000 Prop28 Art/Music Grant - \$14,189
Local Revenue	Includes estimates Special Ed-70,688 After School Care Revenue -30,000 AVS Parent Club -49,000 Interest-12,000	Includes estimates Special Ed-70,688 After School Care Revenue -30,000 AVS Parent Club -49,000 Interest-12,000	Includes estimates Special Ed-70,688 After School Care Revenue -30,000 AVS Parent Club -49,000 Interest-12,000	Includes estimates Special Ed-70,688 After School Care Revenue -30,000 AVS Parent Club -49,000 Interest-12,000

ADA

Unduplicated Count for LCFF Calculation	29	30	29	29
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Reserve for Economic Uncertainties

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

Certificated Salaries

Step/column movement (percentage or amount)	Actuals	2% Increase	2% Increase	2% Increase
Cost of Living Adjustment Built into Projection	No	No	No	No
FTE	9.50	9.00	9.00	9.00
Comments	Add ELOP Enrichment			

Classified Salaries

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

Benefits

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

Other Expenses

Books and Supplies	2.5% Increase with adjustments made for Technology Purchase Plan	2.5% Increase with adjustments made for Technology Purchase Plan	2.5% Increase with adjustments made for Technology Purchase Plan	2.5% Increase with adjustments made for Technology Purchase Plan
Services and Operations	2.5% Increase for most services and operating expenses.	2.5% Increase for most services and operating expenses. Less one time expenses from previous year.	2.5% Increase for most services and operating expenses.	2.5% Increase for most services and operating expenses.
Contributions to other Funds	\$32,000 Fund 13 Cafeteria Fund	\$32,640 Fund 13 Cafeteria Fund	\$33,293 Fund 13 Cafeteria Fund	\$33,959 Fund 13 Cafeteria Fund

District Name:

Alexander Valley

**PROJECTED MONTHLY CASH FLOW
ORIGINAL BUDGET 2023-24 FISCAL YEAR**

	Object No.	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACCRUALS	OTHER NON-CASH	Projected Total for the Fiscal Year	
A. BEGINNING CASH		1,265,585	1,198,694	988,127	790,398	613,831	436,957	1,243,596	1,058,058	877,558	689,984	1,284,625	1,087,965				
B. REVENUES																	
LCFF Sources:																	
StateAid/ EPA/ transfers	8011-8099	42,823	42,823	47,945	31,339	-	5,122	17,130	26,627	24,688	19,413	22,718	27,138			307,766	
LCFF Sources:																	
Property Taxes	802x-804x	-	-	-	-	-	1,011,463	13,974	16	5	783,811	-	62,644			1,871,913	
Federal Revenue	8100-8299	-	-	-	-	-	586	-	1,101	4,320	946	-	-	40,043		46,996	
Other State Revenue	8300-8599	6,249	6,249	6,249	6,249	11,954	13,158	8,419	2,031	2,287	5,872	10,283	10,787	9,541	99,059	198,385	
Other Local Revenue	8600-8792	2,651	2,651	5,389	11,810	27,631	5,268	8,040	6,827	8,269	19,572	14,428	62,304			174,840	
Interfund Transfer In	8900-8999	-	-	-	-	-	-	-	-	-	-	-	11,500			11,500	
TOTAL REVENUES		51,723	51,723	59,583	49,398	39,584	1,035,597	47,562	36,602	39,569	829,613	47,429	174,373	49,584	99,059	2,611,400	
C. EXPENDITURES																	
Certificated Salaries	1000-1999	22,344	109,163	111,106	110,419	109,783	111,353	110,696	111,827	112,096	110,808	113,330	30,941			1,163,865	
Classified Salaries	2000-2999	23,710	36,488	48,846	44,868	45,255	44,672	42,821	44,482	43,767	43,847	44,589	32,726			496,071	
Employee Benefits	3000-3999	13,941	46,009	52,769	51,258	51,398	51,328	54,960	51,349	51,435	51,137	53,148	11,526		99,059	639,317	
Books and Supplies	4000-4999	5,077	15,229	23,582	7,742	5,977	5,392	7,012	2,731	3,615	9,283	3,494	11,274			100,407	
Svcs/Other Oper Exps	5000-5999	19,939	18,142	33,183	14,150	10,374	20,057	18,397	12,593	18,338	21,925	37,145	73,675	56,486		354,405	
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-			-	
Other Outgo	7000-7999	-	-	-	-	-	-	-	-	-	-	-	-			-	
TOTAL EXPENDITURES		85,011	225,031	269,485	228,436	222,787	232,801	233,885	222,983	229,252	237,001	251,706	160,142	56,486	99,059	2,754,065	
CHANGES IN CURRENT ASSETS:																Net Change for the Year: Objects 9xxx	
D-1 INCREASE/(DECREASE)																	
Revolving Cash	9130																-
Accounts Receivable	9210-9299	102,455	42,688	(46,530)	4,695	(18)	-	-	(171)	461	-	-	-				103,581
Due from Other Funds	9310-9319																-
Stores	932X																-
Prepaid Expenditures	9330																-
TOTAL CHANGES IN ASSETS		102,455	42,688	(46,530)	4,695	(18)	-	-	(171)	461	-	-	-	-			103,581
CHANGES IN LIABILITIES:																	
D-2 INCREASE)/(DECREASE)																	
Accounts Payable/ Payroll/Due to Govt	9500-9599	(68,852)	(5,429)	34,357	(7,167)	(6,310)	(3,843)	(786)	(5,709)	(2,570)	(2,028)	(7,616)	-			(75,954)	
Due to Other Funds	9610															-	
Temporary Loans	9615															-	
TRAN Payable	9641															-	
Unearned Revenue	9650-9659															-	
TOTAL CHANGE IN LIABILITIES		(68,852)	(5,429)	34,357	(7,167)	(6,310)	(3,843)	(786)	(5,709)	(2,570)	(2,028)	(7,616)	-	-		(75,954)	
D-3 AUDIT ADJUSTMENT	97xx															-	
NET INCREASE (DECREASE) IN CASH from changes in assets, liabilities and audit adj		(33,603)	(37,259)	12,173	2,472	6,328	3,843	786	5,880	2,109	2,028	7,616	-	-		(27,627)	
E. NET CHANGE IN CASH: INCREASE/(DECREASE)		(66,891)	(210,568)	(197,729)	(176,567)	(176,874)	806,639	(185,537)	(180,500)	(187,573)	594,641	(196,660)	14,231			(163,390)	
F. ENDING CASH (A +E)		1,198,694	988,127	790,398	613,831	436,957	1,243,596	1,058,058	877,558	689,984	1,284,625	1,087,965	1,102,196		198,118		
G. ENDING CASH, PLUS ACCRUALS																1,102,196	

Alexander Valley Union Elementary (70599)					
	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	13.26%	8.22%	3.94%	3.29%	3.19%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement					
Base Grant	\$987,332	\$1,069,965	\$1,113,333	\$1,149,934	\$1,185,816
Grade Span Adjustment	59,810	64,201	65,724	67,870	70,397
Supplemental Grant	61,153	65,282	62,466	63,594	66,001
Concentration Grant	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-
Add-ons: Home-to-School Transportation	22,227	24,054	25,002	25,825	26,649
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$1,130,522	\$1,223,502	\$1,266,525	\$1,307,223	\$1,348,863
Miscellaneous Adjustments	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
Total LCFF Entitlement	1,130,522	1,223,502	1,266,525	1,307,223	1,348,863
LCFF Entitlement Per ADA	\$ 10,561	\$ 11,414	\$ 11,805	\$ 12,184	\$ 12,580
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 298,328	\$ 298,328	\$ 298,328	\$ 298,328	\$ 298,328
EPA (for LCFF Calculation purposes)	\$ 21,410	\$ 21,438	\$ 21,458	\$ 21,458	\$ 21,444
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ 1,817,392	\$ 1,871,914	\$ 1,928,071	\$ 1,985,913	\$ 2,045,491
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-
<i>Property Taxes net of In-Lieu</i>	<i>\$ 1,817,392</i>	<i>\$ 1,871,914</i>	<i>\$ 1,928,071</i>	<i>\$ 1,985,913</i>	<i>\$ 2,045,491</i>
TOTAL FUNDING	2,137,130	2,191,680	2,247,857	2,305,699	2,365,263
Basic Aid Status	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>
Excess Taxes	\$ 985,198	\$ 946,740	\$ 959,874	\$ 977,018	\$ 994,956
EPA in Excess to LCFF Funding	\$ 21,410	\$ 21,438	\$ 21,458	\$ 21,458	\$ 21,444
Total LCFF Entitlement	1,130,522	1,223,502	1,266,525	1,307,223	1,348,863
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	42.11134218%	42.11134218%	42.11134218%	42.11134218%	42.11134218%
% of Adjusted Revenue Limit - P-2	42.11134218%	42.11134218%	42.11134218%	42.11134218%	42.11134218%
EPA (for LCFF Calculation purposes)	\$ 21,410	\$ 21,438	\$ 21,458	\$ 21,458	\$ 21,444
EPA, Current Year (Object Code 8012)	\$ 21,410	\$ 21,438	\$ 21,458	\$ 21,458	\$ 21,444
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (<i>Excludes add-ons for TIIG and Transportation</i>)	\$ 1,047,142	\$ 1,134,166	\$ 1,179,057	\$ 1,217,804	\$ 1,256,213
Supplemental and Concentration Grant funding in the LCAP year	\$ 61,153	\$ 65,282	\$ 62,466	\$ 63,594	\$ 66,001
Percentage to Increase or Improve Services	5.84%	5.76%	5.30%	5.22%	5.25%
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	111	113	112	112	111
COE Enrollment	-	-	-	-	-
Total Enrollment	111	113	112	112	111
Unduplicated Pupil Count	30	29	30	29	29
COE Unduplicated Pupil Count	-	-	-	-	-
Total Unduplicated Pupil Count	30	29	30	29	29

ALEXANDER VALLEY UNION SCHOOL DISTRICT

Original Budget 2023-24

Special Reserve Other than Capital Outlay Fund 17

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

Regular Board Meeting June 12, 2023	(Col A) 2022-23 Current Operating Budget	(Col B) Proposed 2023-24 Budget
UNAUDITED BEGINNING BALANCE	85,241	6,241
Revenues		
Local Revenue - Interest	1,000	200
Transfer in from General Fund	0	0
Total Revenues	1,000	200
Expenditures		
Transfers Out	80,000	0
Total Expenditures	80,000	0
Net Ending Balance	6,241	6,441
Playground Equipment Reserve	0	0
Reserve for Economic Uncertainties	6,241	6,441
Ending Balance		
Undesignated Amount	0	0

ALEXANDER VALLEY UNION SCHOOL DISTRICT

Original Budget 2023-24

Cafeteria Fund 13

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

Regular Board Meeting June 12, 2023	(Col A) 2022-23 Current Operating Budget	(Col B) Proposed 2023-24 Budget
UNAUDITED BEGINNING BALANCE	3,406	1,930
Revenues		
State Revenue	0	0
Federal Revenue	0	0
Food Service Sales	1,615	0
Interest	0	0
Transfers In	28,500	32,000
Total Revenues	30,115	32,000
Expenditures		
Classified Salaries	17,444	18,559
Benefits	7,532	7,933
Food and Other Supplies	2,165	1,100
Services and Oper Exp	4,450	4,400
Capital Outlay	0	0
Transfers Out	0	0
Total Expenditures	31,591	31,992
NET REVENUE (EXPENDITURES)	(1,476)	8
Net Ending Balance	1,930	1,938
Less Components of Ending Bal:		
Revolving Cash Account	100	100
Ending Balance Assigned Amount	1,830	1,838

ALEXANDER VALLEY UNION SCHOOL DISTRICT

Original Budget 2023-24

Deferred Maintenance Fund 14

This fund is used to account separately for state apportionments and the districts contribution for deferred maintenance purposes.

	(Col A) 2022-23 Current Operating Budget	(Col B) Proposed 2023-24 Budget
Regular Board Meeting June 12, 2023		
ESTIMATED BEGINNING BALANCE	12,383	12,683
Revenues		
State Revenue	12,000	12,000
Local Revenue - Interest	300	300
Transfers In From other funds	0	0
Total Revenues	12,300	12,300
Expenditures		
Supplies	2,000	2,000
Services and Operation Expense	10,000	10,000
Capital Outlay	0	0
Transfers Out	0	0
Total Expenditures	12,000	12,000
NET REVENUE (EXPENDITURES)	300	300
Net Ending Balance	12,683	12,983
Ending Balance Committed Amount	12,683	12,983

ALEXANDER VALLEY UNION SCHOOL DISTRICT

Original Budget 2023-24

Post Employment Benefits Fund 20

This fund is used to reserve and transfer funds for retiree benefits
from negotiated agreements in previous fiscal years.

	(Col A) 2022-23 Current Budget	(Col B) 2023-24 Proposed Budget
Regular Board Meeting June 12, 2023		
UNAUDITED BEGINNING BALANCE	76,640	65,590
Revenues		
Local Revenue - Interest	700	700
Transfers In	0	0
Total Revenues	700	700
Expenditures		
Services and Operating Expenditures	0	0
Transfers Out	11,750	11,500
Total Expenditures	11,750	11,500
Net Ending Balance	65,590	54,790
Less Components of Ending Bal:		
Ending Balance Assigned Amount	65,590	54,790

ALEXANDER VALLEY UNION SCHOOL DISTRICT

Original Budget 2023-24

Capital Facilities Fund 25

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

	(Col A)	(Col B)
	Current	Proposed
Regular Board Meeting	2022-23	2023-24
June 12, 2023	Budget	Budget
ESTIMATED BEGINNING BALANCE	7,069	25,269
Revenues		
Local Revenue - Interest	200	200
Local Revenue - Developer Fees	18,000	18,000
Transfers In	0	0
Total Revenues	18,200	18,200
Expenditures		
Supplies	0	0
Services & Operations Expense	0	0
Capital Outlay	0	0
Transfers Out	0	0
Total Expenditures	0	0
NET REVENUE (EXPENDITURES)	18,200	18,200
Net Ending Balance	25,269	43,469
Less Components of Ending Bal:		
Designated Amounts	0	0
Ending Balance		
Assigned Amount	25,269	43,469

ALEXANDER VALLEY UNION SCHOOL DISTRICT

Original Budget 2023-24

Special Reserve Capital Outlay Fund 40

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

	(Col A) 2022-23 Current Operating Budget	(Col B) 2023-24 Proposed Budget
Regular Board Meeting June 12, 2023		
UNAUDITED BEGINNING BALANCE	57,555	1,969
Revenues		
Local Revenue	500	200
Donations	58,885	0
Transfers In	170,000	0
Total Revenues	229,385	200
Expenditures		
Supplies	17,900	0
Services & Operations Expense	31,000	1,000
Capital Outlay - Building Project	236,071	0
Transfers Out	0	0
Total Expenditures	284,971	1,000
NET REVENUE (EXPENDITURES)	(55,586)	(800)
Net Ending Balance	1,969	1,169
Ending Balance	1,969	1,169
Assigned Amount		

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: www.alexandervalleyusd.org

Date: 05/30/2023

Adoption Date: 06/12/2023

Signed: _____

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

Public Hearing:

Place: Alexander Valley School Library

Date: 06/05/2023

Time: 5:30 PM

Contact person for additional information on the budget reports:

Name: Anne Kopache

Title: Chief Business Official

Telephone: 707-433-1375 Ex122

E-mail: akopache@alexandervalleyusd.org

Criteria and Standards Review Summary

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

_____ Redwood Empire Schools Insurance Group

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

Signed _____

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 06/12/2023

For additional information on this certification, please contact:

Name: Anne Kopache
Title: Chief Business Official
Telephone: 707-433-1375 ex 122
E-mail: akopache@alexandervalleyusd.org

Alexander Valley Union School District

2023-24 Budget

Appendix A

Criteria and Standards

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	107.18	
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	105	107		
Charter School				
Total ADA	105	107	N/A	Met
Second Prior Year (2021-22)				
District Regular	111	107		
Charter School				
Total ADA	111	107	3.6%	Not Met
First Prior Year (2022-23)				
District Regular	106	106		
Charter School		0		
Total ADA	106	106	N/A	Met
Budget Year (2023-24)				
District Regular	107			
Charter School	0			
Total ADA	107			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Not met criteria in 2021-22 fiscal year due to families moving from the area in the wake of wildfires and the pandemic.

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	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CBEDS Actual		
Third Prior Year (2020-21)				
District Regular	114	115		
Charter School				
Total Enrollment	114	115	N/A	Met
Second Prior Year (2021-22)				
District Regular	114	113		
Charter School				
Total Enrollment	114	113	0.9%	Met
First Prior Year (2022-23)				
District Regular	109	111		
Charter School				
Total Enrollment	109	111	N/A	Met
Budget Year (2023-24)				
District Regular	112			
Charter School				
Total Enrollment	112			

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	107	115	
Charter School		0	
Total ADA/Enrollment	107	115	92.9%
Second Prior Year (2021-22)			
District Regular	107	113	
Charter School	0		
Total ADA/Enrollment	107	113	94.7%
First Prior Year (2022-23)			
District Regular	106	111	
Charter School			
Total ADA/Enrollment	106	111	95.8%
		Historical Average Ratio:	94.5%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		95.0%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	107	112		
Charter School	0			
Total ADA/Enrollment	107	112	95.7%	Not Met
1st Subsequent Year (2024-25)				
District Regular	107	112		
Charter School				
Total ADA/Enrollment	107	112	95.5%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	107	112		
Charter School				
Total ADA/Enrollment	107	112	95.5%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Prior fiscal years do not sufficiently reflect average attendance due to the pandemic and excessive student illness upon return to in person learning. In addition subsequent years are estimated at a higher rate as increased attendance continues to be a focus for the staff.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	106.32	107.18	107.30	107.18
b. Prior Year ADA (Funded)		106.32	107.18	107.30
c. Difference (Step 1a minus Step 1b)		.86	.12	(.12)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		.81%	.11%	(.11%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		298,328.00	298,328.00	298,328.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		24,522.56	11,754.12	9,814.99
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)				
		9.03%	4.05%	3.18%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,817,392.00	1,871,913.00	1,928,070.00	1,985,912.00
Percent Change from Previous Year		3.00%	3.00%	3.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		2.00% to 4.00%	2.00% to 4.00%	2.00% to 4.00%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	2,137,130.00	2,191,679.00	2,247,856.00	2,305,698.00
District's Projected Change in LCFF Revenue:		2.55%	2.56%	2.57%
Basic Aid Standard		2.00% to 4.00%	2.00% to 4.00%	2.00% to 4.00%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2020-21)	1,715,369.34	
Second Prior Year (2021-22)	1,793,545.84	2,360,586.29	76.0%
First Prior Year (2022-23)	1,966,610.00	2,454,678.00	80.1%
	Historical Average Ratio:		79.3%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	74.3% to 84.3%	74.3% to 84.3%	74.3% to 84.3%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2023-24)	1,980,420.00		
1st Subsequent Year (2024-25)	2,023,210.00	2,460,665.00	82.2%	Met
2nd Subsequent Year (2025-26)	2,065,673.00	2,514,064.00	82.2%	Met

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

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

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

Explanation:
(required if NOT met)

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):	9.03%	4.05%	3.18%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-0.97% to 19.03%	-5.95% to 14.05%	-6.82% to 13.18%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	4.03% to 14.03%	-0.95% to 9.05%	-1.82% to 8.18%

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)	49,090.00		
Budget Year (2023-24)	46,996.00	(4.27%)	Yes
1st Subsequent Year (2024-25)	44,008.00	(6.36%)	Yes
2nd Subsequent Year (2025-26)	45,008.00	2.27%	No

Explanation:
(required if Yes)

Prior fiscal years included pandemic relief funds. Rural Education Grant estimates for subsequent years include carry over amounts. In subsequent years REAP funds are expected to be funded at reduced amounts.

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

First Prior Year (2022-23)	337,451.00		
Budget Year (2023-24)	198,385.00	(41.21%)	Yes
1st Subsequent Year (2024-25)	190,525.00	(3.96%)	Yes
2nd Subsequent Year (2025-26)	194,116.00	1.88%	No

Explanation:
(required if Yes)

Prior fiscal years include pandemic relief funding. In subsequent years one-time State funding is expected decrease as well as anticipated cut to programs going forward.

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

First Prior Year (2022-23)	222,781.00		
Budget Year (2023-24)	174,840.00	(21.52%)	Yes
1st Subsequent Year (2024-25)	175,032.00	.11%	No
2nd Subsequent Year (2025-26)	175,229.00	.11%	No

Explanation:
(required if Yes)

Prior fiscal year includes revenue generated from the annual Jogathon fundraiser. Donations generated from this event will not be included in any budget projections.

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

First Prior Year (2022-23)	112,007.00		
Budget Year (2023-24)	100,407.00	(10.36%)	Yes
1st Subsequent Year (2024-25)	102,918.00	2.50%	No
2nd Subsequent Year (2025-26)	105,490.00	2.50%	No

Explanation:
(required if Yes)

Prior year includes expenses for instructional materials purchased with Jogthon/donated funds.

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

First Prior Year (2022-23)	412,653.00		
Budget Year (2023-24)	354,405.00	(14.12%)	Yes
1st Subsequent Year (2024-25)	363,265.00	2.50%	No
2nd Subsequent Year (2025-26)	372,347.00	2.50%	No

Explanation:
(required if Yes)

Prior year included contracted pupil services that will be provided by employees in the budget and subsequent fiscal years.

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)	609,322.00		
Budget Year (2023-24)	420,221.00	(31.03%)	Not Met
1st Subsequent Year (2024-25)	409,565.00	(2.54%)	Met
2nd Subsequent Year (2025-26)	414,353.00	1.17%	Met

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

First Prior Year (2022-23)	524,660.00		
Budget Year (2023-24)	454,812.00	(13.31%)	Not Met
1st Subsequent Year (2024-25)	466,183.00	2.50%	Met
2nd Subsequent Year (2025-26)	477,837.00	2.50%	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)

Previous fiscal years included pandemic relief funds. Rural Education Grant estimates for subsequent years include carryover amounts. In subsequent years REAP funds are expected to be funded at reduced amounts.

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

Prior fiscal years include pandemic relief funding. In subsequent years one-time State funding is expected decrease as well as anticipated cut to programs going forward.

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

Prior fiscal year includes revenue generated from the annual Jogathon fundraiser. Donations generated from this event will not be included in any budget projections.

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

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

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

Prior year includes expenses for instructional materials purchased with Jogthon/donated funds.

Prior year included contracted pupil services that will be provided by employees in the budget and subsequent fiscal years.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	2,687,006.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required	Budgeted Contribution ¹	
c. Net Budgeted Expenditures and Other Financing Uses	2,687,006.00	Minimum Contribution (Line 2c times 3%)	to the Ongoing and Major Maintenance Account	Status
		80,610.18	0.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	375,085.28	224,683.84	146,153.84
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	585,969.96	441,992.01	142,870.22
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(.04)	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	961,055.20	666,675.85	289,024.06
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	2,558,924.01	2,788,869.06	2,907,862.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	2,558,924.01	2,788,869.06	2,907,862.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	37.6%	23.9%	9.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	12.5%	8.0%	3.3%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	(135,855.82)	2,134,401.57	6.4%	Met
Second Prior Year (2021-22)	(287,448.28)	2,369,477.29	12.1%	Not Met
First Prior Year (2022-23)	(289,316.00)	2,573,178.00	11.2%	Not Met
Budget Year (2023-24) (Information only)	(186,444.00)	2,439,205.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

Deficit spending is expected in the next few fiscal years as one-time State revenues are spent according to program requirements and deadlines. Also the Board and administration will monitor program offering to determine if available funding will be sufficient to continue or if reductions are needed.

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	1,546,352.52	1,707,494.90	N/A		Met
Second Prior Year (2021-22)	1,530,571.65	1,571,639.08	N/A		Met
First Prior Year (2022-23)	1,189,459.75	1,284,190.80	N/A		Met
Budget Year (2023-24) (Information only)	994,874.80				

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

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

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

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

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

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

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

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

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

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

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

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

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

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)
b. Special Education Pass-through Funds	0.00		
		0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	2,786,065.00	2,847,794.00	2,909,630.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	2,786,065.00	2,847,794.00	2,909,630.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	139,303.25	142,389.70	145,481.50
6. Reserve Standard - by Amount			

((\$80,000 for districts with 0 to 1,000 ADA, else 0))	80,000.00	80,000.00	80,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	139,303.25	142,389.70	145,481.50

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)	138,803.12	142,990.00	146,107.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	76,092.68	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	6,440.84	6,440.84	6,440.84
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)	221,336.64	149,430.84	152,547.84
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.94%	5.25%	5.24%
District's Reserve Standard (Section 10B, Line 7):	139,303.25	142,389.70	145,481.50
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)	(52,894.00)			
Budget Year (2023-24)	(72,597.00)	19,703.00	37.2%	Met
1st Subsequent Year (2024-25)	(73,809.00)	1,212.00	1.7%	Met
2nd Subsequent Year (2025-26)	(75,045.00)	1,236.00	1.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	11,750.00			
Budget Year (2023-24)	11,500.00	(250.00)	(2.1%)	Met
1st Subsequent Year (2024-25)	12,000.00	500.00	4.3%	Met
2nd Subsequent Year (2025-26)	12,500.00	500.00	4.2%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	118,500.00			
Budget Year (2023-24)	32,000.00	(86,500.00)	(73.0%)	Not Met
1st Subsequent Year (2024-25)	32,640.00	640.00	2.0%	Met
2nd Subsequent Year (2025-26)	33,293.00	653.00	2.0%	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

The prior fiscal year included transfers to Fund 40 for follow up projects to the Multi-purpose Room building project in the prior fiscal year. These projects have been completed and are not expected to continue into subsequent fiscal years.

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	27	Fund 51 - Bond Interest and Redemption Fund	Object 7400	5,440,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	n/a	Fund 01 General Fund	Object 2xxx	62,918

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
TOTAL:				5,502,918

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	235,800	235,800	235,800	235,800
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	235,800	235,800	235,800	235,800
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)

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:

There are two remaining retirees participating in OPEB benefits. The contract does not allow for any other participants at this time.

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
	0	65,590

4 OPEB Liabilities

a. Total OPEB liability	107,183.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	107,183.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	11/10/2022

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	3,828.00	11,750.00	12,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	0.00	0.00	0.00
d. Number of retirees receiving OPEB benefits	2.00	2.00	2.00

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	9.5	9.0	9.0	9.0

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:

Jan 23, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan 18, 2023

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

Yes

If Yes, date of budget revision board adoption:

Jun 12, 2023

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023	End Date:	Jun 30, 2024
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5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

5.0%

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

0	0	0
---	---	---

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

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
0.0%		

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

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	7.3	6.9	6.9	6.9

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:

Jan 23, 2023

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

If Yes, date of Superintendent and CBO certification:

Jan 18, 2023

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

Yes

If Yes, date of budget revision board adoption:

Jun 12, 2023

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

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)
--------------------------	----------------------------------	----------------------------------

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

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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?

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 12, 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)

End of School District Budget Criteria and Standards Review

Alexander Valley Union School District

2023-24 Budget

Appendix B

State Standardized
Account Code Structure
(SACS) Forms

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)	106.32	106.32	106.32	107.18	107.18	107.18
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)	106.32	106.32	106.32	107.18	107.18	107.18
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)	106.32	106.32	106.32	107.18	107.18	107.18
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	2,125,130.00	13,871.00	2,139,001.00	2,179,679.00	0.00	2,179,679.00	1.9%
2) Federal Revenue		8100-8299	0.00	49,090.00	49,090.00	0.00	46,996.00	46,996.00	-4.3%
3) Other State Revenue		8300-8599	65,744.00	271,707.00	337,451.00	40,795.00	157,590.00	198,385.00	-41.2%
4) Other Local Revenue		8600-8799	134,132.00	88,649.00	222,781.00	93,384.00	81,456.00	174,840.00	-21.5%
5) TOTAL, REVENUES			2,325,006.00	423,317.00	2,748,323.00	2,313,858.00	286,042.00	2,599,900.00	-5.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,041,911.00	54,372.00	1,096,283.00	1,062,850.00	101,015.00	1,163,865.00	6.2%
2) Classified Salaries		2000-2999	435,801.00	88,887.00	524,688.00	430,145.00	65,926.00	496,071.00	-5.5%
3) Employee Benefits		3000-3999	488,898.00	154,833.00	643,731.00	487,425.00	151,892.00	639,317.00	-0.7%
4) Books and Supplies		4000-4999	87,942.00	24,065.00	112,007.00	84,907.00	15,500.00	100,407.00	-10.4%
5) Services and Other Operating Expenditures		5000-5999	400,126.00	12,527.00	412,653.00	341,878.00	12,527.00	354,405.00	-14.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,454,678.00	334,684.00	2,789,362.00	2,407,205.00	346,860.00	2,754,065.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(129,672.00)	88,633.00	(41,039.00)	(93,347.00)	(60,818.00)	(154,165.00)	275.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	11,750.00	0.00	11,750.00	11,500.00	0.00	11,500.00	-2.1%
b) Transfers Out		7600-7629	118,500.00	0.00	118,500.00	32,000.00	0.00	32,000.00	-73.0%
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	(52,894.00)	52,894.00	0.00	(72,597.00)	72,597.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(159,644.00)	52,894.00	(106,750.00)	(93,097.00)	72,597.00	(20,500.00)	-80.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(289,316.00)	141,527.00	(147,789.00)	(186,444.00)	11,779.00	(174,665.00)	18.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,284,190.80	178,916.94	1,463,107.74	994,874.80	320,443.94	1,315,318.74	-10.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			1,284,190.80	178,916.94	1,463,107.74	994,874.80	320,443.94	1,315,318.74	-10.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,284,190.80	178,916.94	1,463,107.74	994,874.80	320,443.94	1,315,318.74	-10.1%
2) Ending Balance, June 30 (E + F1e)			994,874.80	320,443.94	1,315,318.74	808,430.80	332,222.94	1,140,653.74	-13.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	600.00	0.00	600.00	600.00	0.00	600.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	29,199.58	478.40	29,677.98	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	319,965.54	319,965.54	0.00	332,222.94	332,222.94	3.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	682,292.00	0.00	682,292.00	592,935.00	0.00	592,935.00	-13.1%
Reserve for Special Education Extraordinary Costs	0000	9780	45,000.00		45,000.00			0.00	
Reserve for Curriculum Adoption	0000	9780	40,000.00		40,000.00			0.00	
Reserve for Enrichment Support	0000	9780	50,000.00		50,000.00			0.00	
Subsequent Fiscal Year Cash Flow Reserve	0000	9780	547,292.00		547,292.00			0.00	
Reserve for Special Education Extraordinary Costs	0000	9780			0.00	45,000.00		45,000.00	
Reserve for Curriculum Adoption	0000	9780			0.00	40,000.00		40,000.00	
Reserve for Enrichment Support	0000	9780			0.00	50,000.00		50,000.00	
Subsequent Fiscal Year Cash Flow Reserve	0000	9780			0.00	457,935.00		457,935.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	139,913.00	0.00	139,913.00	138,803.12	0.00	138,803.12	-0.8%
Unassigned/Unappropriated Amount		9790	142,870.22	0.00	142,870.22	76,092.68	0.00	76,092.68	-46.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,029,801.07	209,007.34	1,238,808.41				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				

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	1,000.00	200.00	-80.0%
5) TOTAL, REVENUES			1,000.00	200.00	-80.0%
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)			1,000.00	200.00	-80.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(80,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(79,000.00)	200.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,240.84	6,240.84	-92.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,240.84	6,240.84	-92.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,240.84	6,240.84	-92.7%
2) Ending Balance, June 30 (E + F1e)			6,240.84	6,440.84	3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	6,240.84	6,440.84	3.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,608.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,608.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,608.90		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,000.00	200.00	-80.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	200.00	-80.0%
TOTAL, REVENUES			1,000.00	200.00	-80.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	80,000.00	0.00	-100.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(80,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,615.00	0.00	-100.0%
5) TOTAL, REVENUES			1,615.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,444.00	18,559.00	6.4%
3) Employee Benefits		3000-3999	7,532.00	7,933.00	5.3%
4) Books and Supplies		4000-4999	2,165.00	1,100.00	-49.2%
5) Services and Other Operating Expenditures		5000-5999	4,450.00	4,400.00	-1.1%
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			31,591.00	31,992.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,976.00)	(31,992.00)	6.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	28,500.00	32,000.00	12.3%
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			28,500.00	32,000.00	12.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,476.00)	8.00	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,405.70	1,929.70	-43.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,405.70	1,929.70	-43.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,405.70	1,929.70	-43.3%
2) Ending Balance, June 30 (E + F1e)			1,929.70	1,937.70	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	100.00	0.00	-100.0%
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	1,829.70	1,937.70	5.9%
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	(4,822.27)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	100.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(4,722.27)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(4,722.27)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,615.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,615.00	0.00	-100.0%
TOTAL, REVENUES			1,615.00	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	17,444.00	18,559.00	6.4%
TOTAL, CLASSIFIED SALARIES			17,444.00	18,559.00	6.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,492.00	4,952.00	10.2%
OASDI/Medicare/Alternative		3301-3302	1,204.00	1,420.00	17.9%
Health and Welfare Benefits		3401-3402	1,600.00	1,348.00	-15.8%
Unemployment Insurance		3501-3502	79.00	9.00	-88.6%
Workers' Compensation		3601-3602	157.00	204.00	29.9%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	12,000.00	12,000.00	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	300.00	300.00	0.0%
5) TOTAL, REVENUES			12,300.00	12,300.00	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	2,000.00	2,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	10,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,000.00	12,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			300.00	300.00	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)			300.00	300.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,383.28	12,683.28	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,383.28	12,683.28	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,383.28	12,683.28	2.4%
2) Ending Balance, June 30 (E + F1e)			12,683.28	12,983.28	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	12,683.28	12,983.28	2.4%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,996.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			10,996.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			10,996.40		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	12,000.00	12,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,000.00	12,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	300.00	300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300.00	300.00	0.0%
TOTAL, REVENUES			12,300.00	12,300.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,000.00	2,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,000.00	2,000.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	700.00	700.00	0.0%
5) TOTAL, REVENUES			700.00	700.00	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)			700.00	700.00	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	11,750.00	11,500.00	-2.1%
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			(11,750.00)	(11,500.00)	-2.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,050.00)	(10,800.00)	-2.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	76,639.91	65,589.91	-14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,639.91	65,589.91	-14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,639.91	65,589.91	-14.4%
2) Ending Balance, June 30 (E + F1e)			65,589.91	54,789.91	-16.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	65,589.91	54,789.91	-16.5%
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	74,823.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			74,823.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			74,823.73		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	700.00	700.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			700.00	700.00	0.0%
TOTAL, REVENUES			700.00	700.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	11,750.00	11,500.00	-2.1%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,750.00	11,500.00	-2.1%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(11,750.00)	(11,500.00)	-2.1%

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	18,200.00	18,200.00	0.0%
5) TOTAL, REVENUES			18,200.00	18,200.00	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)			18,200.00	18,200.00	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)			18,200.00	18,200.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,068.93	25,268.93	257.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,068.93	25,268.93	257.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,068.93	25,268.93	257.5%
2) Ending Balance, June 30 (E + F1e)			25,268.93	43,468.93	72.0%
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	25,268.93	43,468.93	72.0%
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	13,012.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			13,012.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			13,012.71		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	200.00	200.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	18,000.00	18,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,200.00	18,200.00	0.0%
TOTAL, REVENUES			18,200.00	18,200.00	0.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	59,385.00	200.00	-99.7%
5) TOTAL, REVENUES			59,385.00	200.00	-99.7%
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	17,900.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	31,000.00	1,000.00	-96.8%
6) Capital Outlay		6000-6999	236,071.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			284,971.00	1,000.00	-99.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(225,586.00)	(800.00)	-99.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	170,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			170,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,586.00)	(800.00)	-98.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	206,490.88	1,968.88	-99.0%
b) Audit Adjustments		9793	(148,936.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			57,554.88	1,968.88	-96.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,554.88	1,968.88	-96.6%
2) Ending Balance, June 30 (E + F1e)			1,968.88	1,168.88	-40.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,968.88	1,168.88	-40.6%
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	(8,918.41)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(8,918.41)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	229.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			229.38		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			(9,147.79)		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500.00	200.00	-60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	58,885.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			59,385.00	200.00	-99.7%
TOTAL, REVENUES			59,385.00	200.00	-99.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	139,427.86	139,427.86	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			139,427.86	139,427.86	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			139,427.86	139,427.86	0.0%
2) Ending Balance, June 30 (E + F1e)			139,427.86	139,427.86	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					
7940		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	139,427.86	139,427.86	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					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks					
		9120	0.00		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		
e) Collections Awaiting Deposit					
		9140	0.00		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

Budget, July 1
Budget 2023-24

Technical Review Checks

Phase - All

Display - Exceptions Only

Alexander Valley 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)

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

Alexander Valley 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)

EXPORT VALIDATION CHECKS

VERSION-CHECK - (Warning) - A new version of the following item(s) has been released. Please review and save again, then clear any resulting dependency checks. Otherwise please provide a reason for not using the new version.

Exception

COMPONENT VERSION	SYSTEM VERSION	SYSTEM UPDATED ON
IFC.CS011 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: Upload of Estimated Actuals was done after 5/18 however the new version did not		
IFC.CS012 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: Upload of Estimated Actuals was done after 5/18 however the new version did not		
IFC.CS013 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: Upload of Estimated Actuals was done after 5/18 however the new version did not		
IFC.CS014 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: Upload of Estimated Actuals was done after 5/18 however the new version did not		
IFC.CS015 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: Upload of Estimated Actuals was done after 5/18 however the new version did not		