

**District Goals**  
**2022-2028**

**Academic Excellence**

Engage all students through a multi-tiered system of support that provides intervention, enrichment, and differentiation to meet the needs of our students.

**Whole Child Success and Student Wellness**

Integrate a variety of learning experiences across multiple curricular areas designed to nurture students social and emotional well-being, self-advocacy, and character.

**Staff Support**

Attract, Retain and support high quality staff as a key component to our success, with an emphasis on maintaining wellness, supporting professional development, and fostering an inclusive school culture.

**Safe and Accessible Facilities**

Maintain high levels of Safety, Efficiency, and Accessibility of our physical structures and outdoor space to support learning, safety, and student growth.

**Financial Stability**

Ensure financial stability now and into the future through purposeful spending and the building of reserves over time.

# Alexander Valley Union School District

## Board of Trustees Meeting

September 11, 2023, at 5:30 PM

AVS Library

### Agenda

*The Alexander Valley Union School District Board of Trustees meetings are open to the public, except for certain subjects that are addressed in closed executive session in accordance with the Brown Act. If any member of the public wishes to attend, and requires special accommodations due to handicapping conditions as outlined in the Americans with Disabilities Act, please contact the Superintendent-Principal in the Alexander Valley School Office at least 2 working days prior to the meeting.*

**1.0 Call to Order**

**2.0 Roll Call**

**3.0 Pledge**

**4.0 Approval of the Agenda**

**5.0 Comments from the Audience**

In accordance with Board Bylaw 9323, visitors will be provided the opportunity to address the Board for through email as public comment, or by public voice comment not to exceed two minutes. The Superintendent designee will read public comment email(s) allowed on topics, including open and closed session items. Individuals wishing to speak shall keep comments not to exceed two minutes in total length. The Board does not respond or take action on submitted email or verbal comments. All public email comments submitted will be read first by the Superintendent designee. Individuals who wish to speak shall submit their email indicating the wish to speak at the Board Meeting by 4:30pm on Monday, September 11, 2023 to [tmooore@alexandervalleyusd.org](mailto:tmooore@alexandervalleyusd.org) Emails submitted will be read first, then individuals who submitted a request to speak email will be provided up to two minutes for their individual public comment.

**6.0 Students of the Month: Celebrating "Inclusiveness"**

**Break**

**7.0 Reports and Correspondence**

7.1 Alexander Valley School Faculty Report

7.2 Alexander Valley Union School District Trustees' Reports

7.3 Alexander Valley School Parents' Club Report

7.4 Superintendent's Report

a. Current Enrollment Update

b. 2023-2024 Local Control Accountability Plan (LCAP)  
Criteria Met

c. Jogathon Event: October 6, 2023 9am-10am

## **8.0 Public Hearing**

### **8.1 Public Hearing Resolution #2023-01 on the Sufficiency of Instructional Materials:**

Open, Discuss, Pause for Public Comment, and Close Hearing The Board will hold a public hearing to certify that sufficient standard-based textbooks have been purchased for each student at Alexander Valley School.

### **8.2 Action: Approve Annual Sufficiency of Instructional Materials Resolution #2023-01**

The Board will consider approval of a resolution, required by Education Code 60119, certifying that sufficient standards-based text books have been purchased for each student at Alexander Valley School.

## **9.0 Consent items**

**9.1** Approval of Vendor Warrants

**9.2** Approval of the minutes of the August 7, 2023, Regular meeting of the Board.

**9.3** Acceptance of 22-23 Spring Consolidated Application & Reporting System Certification (CARS)

## **10.0 Students, Curriculum, and Instruction**

### **10.1 Information: After Care ELOP Update: Mrs. Podesto, After Care Coordinator**

Mrs. Podesto will provide an After Care program update

### **10.2 Information: 2023-2024 Bell Schedule**

Mr. Reno will review the 2023-2024 AVS Instructional Minute Bell Schedule

## **11.0 Personnel and Fiscal**

### **11.1 Action: Approve the Unaudited Actuals**

The Board will consider approval of the “un-audited actuals,” a final report of revenue and expenditures for the 2022-23 fiscal year, required by law, which will be submitted to the County Office of Education.

### **11.2 Action: Approve Gann Limit Resolution #2023-02**

The Board will consider approving the annual Gann Limit Resolution #2023-02

### **11.3 Information: Budget Updates**

Anne Kopache will share Budget Updates with the Board

### **11.4 Action: Approve SISC Section 125 Flex Plan Resolution #2023-3**

The Board will consider approving the SISC Section 125 Flex Plan Resolution

## **12.0 Governance**

### **12.1 Discussion: District Board Committee Assignments**

The Board will consider Trustee Committee assignments for 23/24 school year.

**A. Technology** (Axell)

**B. Curriculum** (Podesto, Bowen, and Sheehy)

**C. Facilities** (Hausman)

**D. Budget** (Sheehy, and Donau)

**E. Safety** (Bowen, Hayman, and Podesto)

## 12.2 Information/Discussion/Possible Action: Covid-19 Paid Sick Leave Guidance

Mr. Reno will provide the Board with a Covid-19 update as it relates to staff paid sick leave guidance.

## 13.0 Future Agenda Items

At this point, Trustees can request that specific items be placed on the agenda for future meetings. Members of the audience may request that the Board consider specific items, as well.

<b>October 9, 2023</b>	<b>Regular Meeting</b>
	<ul style="list-style-type: none"><li>▪ Committee Notes</li><li>▪ Board Policy &amp; Administrative Regulation Approval as needed</li><li>▪ Williams Quarterly report through September</li><li>▪ Jogathon Funding Projection Update</li><li>▪ 2023-2024 Initial Math and ELA Benchmarks</li><li>▪ Review Technology Budget</li><li>▪ 2023-2024 AVS Safe Schools Plan Approval</li><li>▪ 2023 CAASPP State and County Testing Data</li></ul>

## 14.0 Future Meetings and Events

• Curriculum Committee	September 19, 2023	3:05pm
• Safety Committee	September 26, 2023	3:05pm
• Outdoor Ed 6 <sup>th</sup> grade camp	September 26-29, 2023	
• Facilities Committee	October 3, 2023	9:00am
• AVS Jog-a-thon	October 6, 2023	3:05pm
• Technology Committee	TBD	TBD

## 15.0 Closed Executive Session

**15.1 Goal Setting of the Superintendent-Principal (pursuant to Government Code [54957](#) and Board By Law 9321)**

## 16.0 Report of Any Action Taken in Closed Session

## 17.0 Adjournment

Alexander Valley Union School District  
Enrollment Report 2023-24

teacher		Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	
<b>Axell</b>		16	16										
<b>Hausman</b>		16	17										
<b>Sheehy</b>		16	16										
<b>Flores</b>		17	17										
<b>Podesto</b>		16	16										
<b>Bowen</b>		18	18										
<b>Hayman</b>		16	15										
<b>Totals</b>		115	115										
<b>Transfers in</b>		71	69										
<b>District Residents</b>		44	46										

\* Mrs. Axell total includes 1 TK student

August 16, 2023

Matthew Reno, Superintendent  
Alexander Valley Union School District  
8511 Highway 128  
Healdsburg CA 95448

**RE: 2023-2024 Local Control Accountability Plan (LCAP)**

Dear Matthew:

We appreciate and acknowledge the significant effort of your community, staff, and school board in developing your district's LCAP this year. The Local Control Funding Formula (LCFF) is a substantial reform of California school funding, drawing a focus on student achievement, particularly for our most at-risk students. The Local Control Accountability Plan (LCAP) is a comprehensive planning tool in which our communities address the instructional needs of all students and additional services for children in poverty, English learners, and foster youth.

The fiscal oversight responsibilities of the county office are combined with COE review and approval of the district's goals, actions, and services within the Board approved LCAP (Education Code 52070). Per state requirements, the district's LCAP is reviewed on three criteria for the 2023-24 school year:

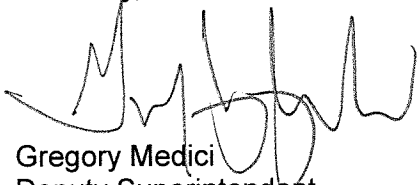
1. Adherence to the State Board of Education Template
2. Sufficient Expenditures in Budget to Implement the LCAP
3. Adherence to State Board of Education Expenditure Regulations
4. Calculation and Implementation of Carryover

After a comprehensive review, it was determined that your district's 2023-24 LCAP **meets all of the above criteria** outlined in Education Code Section 52070. You will be notified by September 15, 2023, regarding the approval status of your district's budget.

The Sonoma County Superintendent of Schools strives to be a partner and a resource to you and your staff as you exercise this expanded local control over your educational programs and the resources provided to finance them.

Please feel free to contact us if you have questions.

Sincerely,



Gregory Medici  
Deputy Superintendent,  
Business Services  
(707) 524-2631 | [gmedici@scoe.org](mailto:gmedici@scoe.org)



Diann Kitamura, Ed.D.  
Interim Deputy Superintendent,  
Equitable Education Services  
(707) 524-2840 | [dkitamura@scoe.org](mailto:dkitamura@scoe.org)

**- PUBLIC HEARING -**

ALEXANDER VALLEY UNION SCHOOL DISTRICT  
BOARD OF TRUSTEES  
8511 HIGHWAY 128  
HEALDSBURG, CA 95448

REGULAR MEETING  
MONDAY, September 11, 2023  
5:30 PM

Alexander Valley School Library

The Board of Trustees shall encourage participation by parents, teachers, members of the community interested in the affairs of the school district, and bargaining unit leaders, and shall make a determination, through a resolution, as to whether each pupil in each school in the District has, or will have prior to the end of that fiscal year, sufficient textbooks or instructional materials, or both, in each subject that are consistent with the content and cycles of the curriculum framework adopted by the state board.

**PROPOSED RESOLUTION**

**Resolution No. 2023-01 : BE IT RESOLVED that the Board of Trustees decrees students in the Alexander Valley Union School District, grades K-6, have sufficient textbooks or instructional materials, or both, in each subject that are consistent with the content and cycles of the curriculum framework adopted by the state board for the 2023-24 school year.**

Posted: Alexander Valley School Website 8/28/23  
Jintown Store Public Announcement Board 8/28/23  
Alexander Valley School Announcement Board 8/28/23

**ALEXANDER VALLEY UNION SCHOOL DISTRICT**  
**Resolution #2023-01**

Regular Board Meeting: September 11, 2023

**RESOLUTION REGARDING SUFFICIENCY OF INSTRUCTIONAL MATERIALS:**

Whereas, the governing board of Alexander Valley Union School District, in order to comply with the requirements of *Education Code* Section 60119 held a public hearing on September 11, 2023, at 5:30 PM, which is on or before the eighth week of school (between the first day that students attend school and the end of the eighth week from that day) and which did not take place during or immediately following school hours, and;

Whereas, the governing board provided notice of the public hearing posted within the district that stated the time, place, and purpose of the hearing, and;

Whereas, the governing board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders (if the district or county office has a bargaining unit) in the public hearing, and;

Whereas, information provided at the public hearing and to the governing board at the public meeting detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the district/county office of education, and;

Whereas, the definition of “sufficient textbooks or instructional materials” means that each pupil has a textbook or instructional materials, or both, to use in class and to take home, and;

Whereas, sufficient textbooks and instructional materials were provided to each student, including English learners that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the following subjects:

- Mathematics - McGraw Hill “My Math” 2014 Grades K-5  
California Math 2014 Grade 6  
Freckle Math (K-6) 2019
- Reading/Language Arts – McGraw Hill “Reading Wonders” 2017
- History/social science – Pearson “My World History” Grades K-6 2018
- Science – My Science: Holt Grade K 2019  
Discovery ED Grades 1-6 2019

Therefore, it is resolved that for the 2023-24 school year, the Alexander Valley Union School District has provided each pupil with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

\_\_\_\_\_ Ayes \_\_\_\_\_ Noes \_\_\_\_\_ Absent/Abstain

\_\_\_\_\_  
Board President

\_\_\_\_\_  
Date

Checks Dated 08/04/2023 through 09/07/2023

Board Meeting Date September 11, 2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1977570	08/09/2023	Amazon Capital Services	01-4350	Office Supplies	107.37	
			01-4390	iPad for Afterschool Program	308.83	
				Student Chairs for 5th Grade	523.56	939.76
1977571	08/09/2023	AT&T	01-5911	23-24 Phone connect Alarms		103.03
1977572	08/09/2023	Garrett Hardware & Plumbing	01-4380	Maintenance Supplies		117.68
1977573	08/09/2023	Office Depot	01-4310	Classroom Supplies and Paper	1,452.19	
			01-9510	Classroom Supplies and Paper	872.03	2,324.22
1977574	08/09/2023	Opperman & Sons Inc	01-5630	Bus Repair and Maintenance		1,908.12
1977575	08/09/2023	Pylon Communications LLC	01-5911	23-24 VoIP Phone Service		377.96
1977576	08/09/2023	Recology Sonoma Marin	01-5560	waste disposal 23-24		417.12
1977577	08/09/2023	Scholastic Inc	01-4310	Scholastic News Grades KN & 1		217.43
1977578	08/09/2023	Sonoma County Office of Education	01-5865	Fingerprinting Services SY 2023-24		56.00
1977579	08/09/2023	U.S. Bank Equipment Finance	01-5632	Copier Lease Kyocera		546.96
1978622	08/16/2023	Flores, Colleen T	01-4310	Class Materials		86.00
1978623	08/16/2023	Alpha Analytical Laboratories	01-5802	Drinking Fountain Testing 23-24		150.00
1978624	08/16/2023	CRES Training Inc	01-5830	23-24 Employee Training Sessions		1,691.95
1978625	08/16/2023	Dan Bowen DBA D3G Consulting	01-5840	IT Services		2,500.00
1978626	08/16/2023	Department of Justice Acctng Office Cashiering Unit	01-5865	Fingerprinting Apps 23-24		128.00
1978627	08/16/2023	Illuminate Education	01-4140	23-24 Assessment Software Licenses		2,632.66
1978628	08/16/2023	Mobile Modular	01-5600	Modular Lease		620.00
1978629	08/16/2023	Office Depot	01-4310	Classroom Supplies and Paper	777.61	
			01-9510	Classroom Supplies and Paper	25.00	802.61
1978630	08/16/2023	Peterson Directed Handwriting	01-4390	1st and 3rd Handwriting and Pencils		265.87
1978631	08/16/2023	Weeks Drilling & Pump Inc.	01-5802	Water System Service 23-24		475.00
1979875	08/23/2023	Amazon Capital Services	01-4310	23-24 PE Supplies		831.26
1979876	08/23/2023	Curriculum Associates Inc	01-4110	Handbook for Beginning Writers 1st grade		45.82
1979877	08/23/2023	Sonoma County Dept of Health Services Environmentl Health	13-5800	2 Inspections for 23-24 Public Health		1,195.00
1981225	08/30/2023	Sheehy, Sarah	01-4310	Class Materials		525.89
1981226	08/30/2023	Alpha Analytical Laboratories	01-5802	Drinking Fountain Testing 23-24		36.00
1981227	08/30/2023	Amazon Capital Services	01-4350	iPad Cover and Personnel Folders	108.07	
			01-4390	iPad Cover and Personnel Folders	30.40	138.47
1981228	08/30/2023	Garrett Hardware & Plumbing	01-4380	Maintenance Supplies		168.86
1981229	08/30/2023	The Home Depot Pro SupplyWorks	01-4370	Custodial Supplies		752.15
1981230	08/30/2023	IXL Learning	01-4140	IXL renewal through 8/26/24		2,938.00
1981231	08/30/2023	Office Depot	01-4310	Classroom Supplies and Paper		325.11
1981232	08/30/2023	PG&E	01-5520	23-24 Electric Services		852.13
1981233	08/30/2023	Pylon Communications LLC	01-5911	23-24 VoIP Phone Service		378.67

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE



Checks Dated 08/04/2023 through 09/07/2023

Board Meeting Date September 11, 2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1981234	08/30/2023	Riley Street Art Supply	01-4312	Art Program Supplies		320.75
1981235	08/30/2023	Super Duper Publications	01-4310	Speech Materials		477.80
1981236	08/30/2023	Vision Service Plan	01-9574	Vision Service Premium 23-24		197.00
<b>Total Number of Checks</b>					<b>35</b>	<b>25,543.28</b>

**Fund Summary**

Fund	Description	Check Count	Expensed Amount
01	General Fund	34	24,348.28
13	Cafeteria Fund	1	1,195.00
Total Number of Checks		<b>35</b>	25,543.28
Less Unpaid Sales Tax Liability			.00
<b>Net (Check Amount)</b>			<b>25,543.28</b>

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

**Alexander Valley Union  
School District  
Board of Trustees Meeting  
August 7th, 2023 at 5:30 PM  
AVS Library**

**Minutes**

*The Alexander Valley Union School District Board of Trustees meetings are open to the public, except for certain subjects that are addressed in closed executive session in accordance with the Brown Act. If any member of the public wishes to attend, and requires special accommodations due to handicapping conditions as outlined in the Americans with Disabilities Act, please contact the Superintendent-Principal in the Alexander Valley School Office at least 2 working days prior to the meeting.*

**1.0 Call to Order:** Trustee Kreck called the meeting to order at 5:40 PM.

**2.0 Pledge:** Trustee Kreck decided to forego the Pledge of Allegiance due to no audience present.

**3.0 Roll Call:** All Trustees were present except President Smit who had a previous commitment and was unable to attend. Trustee Kreck facilitated the meeting.

**4.0 Approval of the Agenda:** Trustee Doran moved to approve the August 7, 2023 Regular Board meeting Agenda. Trustee Stewart second with a vote of 4-0.

**5.0 Comments from the Audience:** Mr. Reno reported that Ms. Sloan notified him prior to the start of the meeting that she did not receive any comments from the audience via email.

In accordance with Board Bylaw 9323, visitors will be provided the opportunity to address the Board through email as public comment, or by public voice comment not to exceed two minutes. The Superintendent designee will read public comment email(s) allowed on topics, including open and closed session items. Individuals wishing to speak shall keep comments not to exceed two minutes in total length. The Board does not respond or take action on submitted email or verbal comments. All public email comments submitted will be read first by the Superintendent designee. Individuals who wish to speak shall submit their email indicating the wish to speak at the Board Meeting by 4:30pm on Monday, August 7th, 2023 to [jsloan@alexandervalleyusd.org](mailto:jsloan@alexandervalleyusd.org). Emails submitted will be read first, then individuals who submitted a request to speak email will be provided up to two minutes for their individual public comment.

**6.0 Reports and Correspondence**

**6.1 Alexander Valley School Parents' Club 2023-2024 Officers:**

Mr. Reno apprised the Trustee to the following AVS Parents Club Officers for the 2023-24 school year:

President	Rosie Monson
Vice President	Tony Bugica
Treasurer	Kelly Page
Secretary	Jacquie Rotlisberger

**6.2 Alexander Valley Union School District Trustees' Report:**

The Trustees had nothing to report.

**6.3 Superintendents Report:**

**Welcome Back!** – Mr. Reno is excited for the 2023-24 school year. Mr. Reno shared that Extended Learning Opportunity Program (ELOP) summer session went well and 10 students participated with 40% attendance. Although the attendance was less than expected the District is in compliance by offering 9 hours of care in the summer for 30 days outside the school year. The ELOP sessions focused funding on students with high needs; however, the sessions were available to all students. The ELOP program will continue into the next year with enrichment offered during after school program. The Trustees asked about the quality of the summer session. Mr. Reno replied that he had visited during the summer to see how the program went.

**2023-2024 Enrollment Update:** Mr. Reno reported that we are currently anticipating 115 students for the 2023-24 school year and noted that one family is considering moving to the Alexander Valley. Should this happen, First Grade will have 17 students and AVS will have a total of 116 students enrolled.

## 7.0 Consent items

7.1 Approval of Vendor Warrants

7.2 Approval of the minutes of the June 12, 2023, Regular Board meeting

7.3 Approval of Williams Quarterly (April-June 2023)

7.4 Approval of MOU contract with Dan Bowen Technology Services

7.5 Acceptance of Jackie Sloan Retirement: Effective 9/1/2023

On a motion from Trustee Doran the Governing Board approved the above Consent items. Trustee Stewart second with a vote of 4-0.

## 8.0 Students, Curriculum, and Instruction

**8.1 Information: AVS 2023-2024 Start-Up plans:** Mr. Reno reviewed the “Return to School” Staff Professional Development schedule, the 2023-24 school calendar, and an overview of the revised AVS Bell Schedule. Teachers are already on site working and preparing their classrooms. On August 11, a welcome back email will be sent to the staff with links to the mandatory professional development classes that staff need to take annually. One topic requested this year will be safety and active intruder response. Rob Smith, an expert in public safety, will provide a training workshop for staff. This type of training has been a focus for many districts across the state.

Back to school night is next week. This year enrichment programs will be highlighted with informational fliers and “meet and greets” for families with the enrichment teachers. The enrichment staff will be able to showcase their programs and inform parents about their curriculum. Dinner will be available from the 6<sup>th</sup> grade class. Students are invited with yard supervision provided until 6:30pm.

**8.2 Information: Students of the Month:** For the 2023-24 school year, Mr. Reno appraised the Trustees to the following monthly themes for the AVS Student Recognition Plan.

**September:** Inclusiveness

**December:** Responsibility

**March:** Reading

**October:** Passionate

**January:** Empowerment

**April:** Math

**November:** Writing

**February:** Science

**May:** Determined

**8.3 Information: 2023 CAASPP (grades 3-6) Data Collection Timeline:** Mr. Reno reported preliminary data received and last Friday test scores were sent to families. Science scores are still pending. There was an increase of 2 % in to “met” from “nearly met” in ELA scores. Early data shows Math was a larger increase of almost 9% according to the preliminary information received. All final CAASSP scores should be available at the next meeting and will be able show how AVS compared to other schools in the county. The Board commented that there is improvement being shown, which is the ultimate goal. The teachers have also received the scores for last year’s students but have yet to get scores for the incoming class.

## 9.0 Personnel and Fiscal

**9.1 Action: Approval of District Secretary/Office Manager Position:** Trustee Doran moved to approve the hiring of Mrs. Tina Moore for the position of District Secretary/Office Manager Salary Schedule, Step 5 effective: August 21, 2023. The Board met Mrs. Moore before the meeting. The Trustees commented they are pleased we are able to get a candidate with so much prior experience. Trustee Stewart second with a vote of 4-0.

**9.2 Action: Updated Classified Teacher Aide Positions for 2023-2024:** Trustee Stewart moved to approve the updated classified Aide position for the 2023-24 school year. Mr. Reno and Ms. Kopache updated the Board regarding Classified Instructional Aides positions for the 2023-24 school year. Mr. Reno noted that the determining factors in Aide placement are based on student needs, services being provided, California Law, and Special Education funding. Mr. Reno explained the TK requirements and the increase of Fed funds REAP as additional reason for the increase in Teacher Aide time. The Trustees asked if there were no TK students would there still be a need for a full-time aide in Kindergarten. It was explained that the requirement was not there if there were not any TK students but it is wise to keep it a full time aide just in case. Trustee Doran second with a vote of 4-0.

**9.3 Action: Approval of Personal Leave Request for the 2023-2024 School Year:** On a motion from Trustee Stewart, the Board approved the Personal Leave Request for Michele Gluch (Teacher Aide) for the 2023-2024 school year. Mr. Reno explained to the Board the reasons Ms. Gluch has requested a leave of absence and her request to return to her place on the salary schedule with the same work hours when she returns the next year. Trustee Doran second with a vote of 4-0.

**9.4 Action: Approval of hiring 6.5-hour temporary position of Ashley DeMeo at step 4 Teacher Aide: for the TK/Kindergarten class for the 2023-2024 School Year:** On a motion from Trustee Doran, the Trustees approved the temporary hire of Ashley DeMeo, Step 4, Teacher Aide for the TK/Kindergarten class for the 2023-24 school year. Trustee Stewart second with a vote of 4-0.

**9.5 Action: Approval of 2023-2024 AVS Staffing:** The Governing Board approved the following 2023-24 staffing as presented by Mr. Reno on a motion from Trustee Stewart. Trustee Macias second with vote of 4-0.

### Classroom Teachers

TK/K	Julie Axell
1	Shannon Hausman
2	Sarah Sheehy
3	Colleen Flores
4	Nadia Podesto
5	Chris Bowen
6	Lorna Hayman
RSP	Emma Donau

### Student Support Team

Speech: Cathy Klein  
Occupational Therapy: Zoe Brooker  
Counseling: Sani Post  
Psychologist: Matt Park  
Nurse: Laura Hanki

Enrichment Teachers/Staff

Garden: Anne Loarie  
Science: David Gilbertson  
Spanish: Chris King  
Art: Barbara Adams  
Library: Gianna Smart  
Physical Education: Tiffany Bellize  
Music: Kate Foley-Beining

Classified/Support Staff

Teacher Aide (TK/K): Ashley DeMeo  
Teacher Aide/Aftercare: Jane Guilfooy  
Teacher Aide: Hannahmae Cronin  
Teacher Aide: Janette Valencia  
Rudy Rosas (Custodial/Bus)  
Victor Arreola (Custodial/Maintenance)  
Maria Arreola (Custodial/Food Service)

ELOP Staff

ELOP Director: Nadia Podesto  
Staff: David Gilbertson  
Staff: Barbara Adams  
Staff: Jane Guilfooy

Office Staff

Office Manager: Tina Moore  
Office Assistant: Kim Bernard  
CBO: Anne Kopache

**9.6 Action: Approve Declaration of Need for Fully Qualified Educators:** On a motion from Trustee Stewart, the Governing Board approved the declaration of need for fully qualified teachers. This will allow the district, in an emergency, to hire a teacher that without the appropriate credential to teach in assigned subject matter as presented by Mr. Reno. Trustee Macias second with a vote of 5-0.

**9.7 Action: Approve Year End 2022-2023 Budget Updates:** On a motion from Trustee Doran the Board approved the 2022-23 budget updates as presented by Ms. Kopache. Ms. Kopache explained that this is the final budget adjustment for the last school year. It includes a few unexpected revenue sources that have drastically improved the ending balance projections. It seems the Sonoma County Assessor's Office has made significant progress moving through the backlog of prior years' assessments resulting in a large yearend apportionment. In addition, the State reinstated the Art and Music Block Grant funds previously scheduled to be cut. Trustee Stewart second with a vote of 4-0.

**9.8 Action: Approve 2023-2024 Budget Updates:** On a motion from Trustee Doran the Governing Board approved the 2023-24 Budget updates as presented by Ms. Kopache. Ms. Kopache explained that this budget update was to adjust the upcoming projections for Property Tax Revenue to include the final amount received in the 2022-23 fiscal year. Next month's budget updates will include adjustment for the newly hired staff. Trustee Stewart second with a vote of 4-0.

**9.9 Action: Kincade Relief Funding Backfill Budget Plan:** On a motion from Trustee Stewart the Board approved the Kincade Relief Funding Backfill Plan of the \$326,000 received from the State. The plan to transfer \$100,000 to Fund 17, transfer \$136,000 to Fund 40, and the remaining \$90,000 to remain in Fund 01 was discussed. The amounts are based on the transfers made during the building project in the last few years from various funds to complete the project. Mr. Reno was excited to report that Governor Newsom's State Budget had been approved. The State's budget includes the much needed Kincade Fire backfill relief funding for Geyserville Unified, Healdsburg Unified and Alexander Valley Union School Districts. Mr. Reno commented that the Kincade relief funding revenue from the State are one-time dollars to be added to our 2023-24 budget ending balances. In addition, Healdsburg Unified and Geyserville Unified school districts will receive \$150,000 each in relief funding. The Kincade relief funding was made possible due to the hard work of Senator Mike McGuire and his team and both Mr. Reno and the Board expressed their gratitude. Trustee Doran asked about technology needs going forward. Mr. Reno said some class sets of chromebooks would need replacing in the near future as well as classroom projectors. Mr. Reno reminded the Board that the \$80,000 that was transferred from Fund 17 and used for the new playground, was originally earmarked for technology. Trustee Macias second with a vote of 4-0.

## **10.0 Facilities**

**10.1 Information/Discussion: Summer Facilities Update:** Mr. Reno provided an update on summer projects to the Trustees. The curtains on the stage look great and the echo in the MPR is much improved with the new panels. Rudy and Victor have been working very hard all summer to get everything running smoothly and looking great. Dave Earl from Carr's Construction has addressed the generator issue. Mr. Earl identified the warranty information and secured support to solve the issue. The Board acknowledged the support from Carr's Construction and expressed their gratitude for the continued help and support even after the project has been completed. The prioritized needs listed below will continue to be discussed as funds become available. The Board discussed solutions to the water tank issue and Mr. Reno ensured that it would be included in the ongoing list of projects.

1. Blacktop Repair
2. Paint Main Campus
3. Roof repairs
4. Sound Panel: Completed
5. Curtains: Completed
6. Chairs: Funding allocated, purchasing in progress

**10.2 Information: Blacktop Repair:** Mr. Reno reviewed the three blacktop repair quotes from least expensive, \$11,581 to most expensive option range of \$60,000 - \$105,000 and the various options each range would include with the Trustees. This will be brought back to the facility committee for input. The blacktop is much used by the students and is a safety issue. The estimated scheduling of the project is the summer of 2024.

### 11.0 Future Agenda Items

At this point, Trustees can request that specific items be placed on the agenda for future meetings. Members of the audience may request that the Board consider specific items, as well.

Mr. Reno added an update to ELOP planning for 23-24 and how it's going so far. Nadia Podesto will be asked to report to the Board about the program.

Date	Regular Meeting
September 11, 2023	<ul style="list-style-type: none"><li>• Approval of Unaudited Actual Budget Report for the 2023-24 school year.</li><li>• Public Hearing &amp; Resolution for Sufficiency Instructional Materials</li><li>• Review 2023 CAASPP and CAST Testing Data</li><li>• Approve the GANN Limit for the 2023-24 school year.</li><li>• Facilities Update</li><li>• Board Committee Assignments</li><li>• Set and Review 23/24 Professional Goals for Superintendent-Principal</li></ul>

### 12.0 Future Meetings and Events

- |                             |          |        |
|-----------------------------|----------|--------|
| • Back To School Night      | Aug. 14  | 5:15pm |
| • First Day of School       | Aug. 16  | 8:30am |
| • Labor Day: No School      | Sept. 4  |        |
| • Picture Day               | Oct. 18  |        |
| • Board of Trustees Meeting | Sept. 11 | 5:30pm |
| • AVSPC Meeting             | TBA      |        |

**13.0 Adjournment:** Trustee Kreck adjourned the meeting at 7:04 PM.

Respectfully submitted,

Matt Reno, Superintendent-Principal  
Secretary to the Board

### 2023–24 Certification of Assurances

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <https://www.cde.ca.gov/fg/aa/co/ca21assurancetoc.asp>.

**CDE Program Contact:**

Consolidated Application Support Desk, Education Data Office, [ConAppSupport@cde.ca.gov](mailto:ConAppSupport@cde.ca.gov), 916-319-0297

### Consolidated Application Certification Statement

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to participate in the monitoring process regarding the use of these funds according to the standards and criteria set forth by the California Department of Education Federal Program Monitoring (FPM) Office. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this form are on file.

Authorized Representative's Full Name	Matt Reno
Authorized Representative's Signature	
Authorized Representative's Title	Superintendent
Authorized Representative's Signature Date	08/18/2023

**\*\*\*Warning\*\*\***

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### 2023–24 Protected Prayer Certification

Every Student Succeeds Act (ESSA) Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

**CDE Program Contact:**

Miguel Cordova, Title I Policy, Program, and Support Office, [MCordova@cde.ca.gov](mailto:MCordova@cde.ca.gov), 916-319-0381

### Protected Prayer Certification Statement

The local educational agency (LEA) hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

The authorized representative agrees to the above statement	Yes
Authorized Representative's Full Name	Matt Reno
Authorized Representative's Title	Superintendent/Principal
Authorized Representative's Signature Date	08/18/2023
Comment	
If the LEA is not able to certify at this time, then an explanation must be provided in the comment field. (Maximum 500 characters)	

**\*\*\*Warning\*\*\***

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**2023–24 LCAP Federal Addendum Certification**

**CDE Program Contact:**

Local Agency Systems Support Office, [LCAPAddendum@cde.ca.gov](mailto:LCAPAddendum@cde.ca.gov), 916-323-5233

**Initial Application**

To receive initial funding under the Every Student Succeeds Act (ESSA), a local educational agency (LEA) must have a plan approved by the State Educational Agency on file with the State. Within California, LEAs that apply for ESSA funds for the first time are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve to meet the requirements of the ESSA LEA Plan.

In order to initially apply for funds, the LEA must certify that the current LCAP has been approved by the local governing board or governing body of the LEA. As part of this certification, the LEA agrees to submit the LCAP Federal Addendum, that has been approved by the local governing board or governing body of the LEA, to the California Department of Education (CDE) and acknowledges that the LEA agrees to work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

**Returning Application**

If the LEA certified a prior year LCAP Federal Addendum Certification data collection form in the Consolidated Application and Reporting System, then the LEA may use in this form the same original approval or adoption date used in the prior year form.

<b>County Office of Education (COE) or District</b> For a COE, enter the original approval date as the day the CDE approved the current LCAP. For a district, enter the original approval date as the day the COE approved the current LCAP	07/27/2018
<b>Direct Funded Charter</b> Enter the adoption date of the current LCAP	
Authorized Representative's Full Name	Matt Reno
Authorized Representative's Title	Superintendent/Principal

**\*\*\*Warning\*\*\***

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## 2023–24 Application for Funding

**CDE Program Contact:**

Consolidated Application Support Desk, Education Data Office, [ConAppSupport@cde.ca.gov](mailto:ConAppSupport@cde.ca.gov), 916-319-0297

### Local Governing Board Approval

The local educational agency (LEA) is required to review and receive approval of their Application for Funding selections with their local governing board.

By checking this box the LEA certifies that the Local Board has approved the Application for Funding for the listed fiscal year	Yes
---	-----

### District English Learner Advisory Committee Review

Per Title 5 of the California Code of Regulations Section 11308, if your LEA has more than 50 English learners, then the LEA must establish a District English Learner Advisory Committee (DELAC) which shall review and advise on the development of the application for funding programs that serve English learners.

By checking this box the LEA certifies that parent input has been received from the District English Learner Committee (if applicable) regarding the spending of Title III funds for the listed fiscal year	No
---	----

### Application for Categorical Programs

To receive specific categorical funds for a school year, the LEA must apply for the funds by selecting Yes below. Only the categorical funds that the LEA is eligible to receive are displayed.

<b>Title I, Part A (Basic Grant)</b> ESSA Sec. 1111et seq. SACS 3010	Yes
<b>Title II, Part A (Supporting Effective Instruction)</b> ESEA Sec. 2104 SACS 4035	Yes
<b>Title II, Part A funds used through the Alternative Fund Use Authority (AFUA)</b> Section 5211 of ESEA	Yes
<b>Title III English Learner</b> ESEA Sec. 3102 SACS 4203	Yes
<b>Title III Immigrant</b> ESEA Sec. 3102 SACS 4201	No
<b>Title IV, Part A (Student and School Support)</b> ESSA Sec. 4101 SACS 4127	Yes
<b>Title IV, Part A funds used through the Alternative Fund Use Authority (AFUA)</b>	Yes

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### 2023–24 Application for Funding

**CDE Program Contact:**

Consolidated Application Support Desk, Education Data Office, [ConAppSupport@cde.ca.gov](mailto:ConAppSupport@cde.ca.gov), 916-319-0297

Section 5211 of ESEA	
<b>Title V, Part B Subpart 1 Small, Rural School Achievement Grant</b>	Yes
ESSA Sec. 5211 SACS 5810	

**\*\*\*Warning\*\*\***

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### 2023–24 Title III English Learner Student Program Subgrant Budget

The purpose of this data collection form is to provide a proposed budget for English learner (EL) Student Program Subgrant funds only per the Title III English Learner Students Program requirements (ESSA, Sections 3114, 3115, & 3116).

**CDE Program Contact:**

Annie Abreu Park, Language Policy and Leadership Office, [AAbreuPark@cde.ca.gov](mailto:AAbreuPark@cde.ca.gov), 916-319-9620  
 Geoffrey Ndirangu, Language Policy and Leadership Office, [GNdirang@cde.ca.gov](mailto:GNdirang@cde.ca.gov), 916-323-5831

**Estimated Allocation Calculation**

Estimated English learner per student allocation	\$125.15
Estimated English learner student count	11
Estimated English learner student program allocation	\$1,377

**Note: \$10,000 minimum program eligibility criteria**

If the local educational agency's estimated English learner student program allocation is less than \$10,000, then it does not meet the minimum program eligibility criteria for direct funding status and requires further action. To receive instructions regarding the consortium application process, please go to the California Department of Education Title III EL Consortium Details web page at <https://www.cde.ca.gov/sp/el/t3/elconsortium.asp>.

**Budget**

Professional development activities	\$771
Program and other authorized activities	\$344
English Proficiency and Academic Achievement	\$234
Parent, family, and community engagement	\$0
Direct administrative costs (Amount cannot exceed 2% of the estimated English learner student program allocation)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$28
Total budget	\$1,377

**\*\*\*Warning\*\*\***

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### 2023–24 Substitute System for Time Accounting

This certification may be used by auditors and by California Department of Education oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the local educational agency (LEA) submits and certifies this data collection.

**CDE Program Contact:**

Hilary Thomson, Fiscal Oversight and Support Office, [HThomson@cde.ca.gov](mailto:HThomson@cde.ca.gov), 916-323-0765

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate.

Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the web at <https://www.cde.ca.gov/fg/ac/sa/>.

2022–23 Request for authorization	Yes
LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters)	No known deficiencies at this time.

**\*\*\*Warning\*\*\***

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### 2021–22 Title II, Part A Fiscal Year Expenditure Report, 24 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2021 through June 30, 2023.

**CDE Program Contact:**

Alice Ng (Fiscal), Division Support Office, [ANg@cde.ca.gov](mailto:ANg@cde.ca.gov), 916-323-4636  
 Lisa Fassett (Program), Professional Learning Support & Monitoring Office, [LFassett@cde.ca.gov](mailto:LFassett@cde.ca.gov), 916-323-4963

2021–22 Title II, Part A allocation	\$802
Transferred–in amount	\$0
Transferred–out amount	\$0
2021–22 Total allocation	\$802

**Professional Development Expenditures**

Professional development for teachers	\$0
Professional development for administrators	\$0
Consulting/Professional services	\$0
Induction programs	\$0
Books and other supplies	\$0
Dues and membership	\$0
Travel and conferences	\$802

**Personnel and Other Authorized Activities**

Certificated personnel salaries	\$0
Classified personnel salaries	\$0
Employee benefits	\$0
Developing or improving an evaluation system	\$0
Recruitment activities	\$0
Retention activities	\$0
Class size reduction	\$0

**Program Expenditures**

Direct administrative costs	\$0
Indirect costs	\$0
Equitable services for nonprofit private schools	\$0
Total expenditures	\$802
2021–22 Unspent funds	\$0

\*\*\*Warning\*\*\*

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## 2022–23 Title II, Part A Fiscal Year Expenditure Report, 12 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2022 through June 30, 2023.

### CDE Program Contact:

Alice Ng (Fiscal), Division Support Office, [ANg@cde.ca.gov](mailto:ANg@cde.ca.gov), 916-323-4636  
 Lisa Fassett (Program), Professional Learning Support & Monitoring Office, [LFassett@cde.ca.gov](mailto:LFassett@cde.ca.gov), 916-323-4963

2022–23 Title II, Part A allocation	\$846
Transferred–in amount	\$0
Transferred–out amount	\$0
2022–23 Total allocation	\$846

### Professional Development Expenditures

Professional development for teachers	\$0
Professional development for administrators	\$0
Consulting/Professional services	\$0
Induction programs	\$0
Books and other supplies	\$0
Dues and membership	\$0
Travel and conferences	\$804

### Personnel and Other Authorized Activities

Certificated personnel salaries	\$0
Classified personnel salaries	\$0
Employee benefits	\$0
Developing or improving an evaluation system	\$0
Recruitment activities	\$0
Retention activities	\$0
Class size reduction	\$0

### Program Expenditures

Direct administrative costs	\$0
Indirect costs	\$0
Equitable services for nonprofit private schools	\$0
Total expenditures	\$804
2022–23 Unspent funds	\$42

**\*\*\*Warning\*\*\***

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## 2022–23 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 United States Code 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the Elementary and Secondary Education Act (ESEA). This collection includes monitoring local educational agencies (LEAs) and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA’s homeless liaison.

### CDE Program Contact:

Leanne Wheeler, Integrated Student Support and Programs Office, [LWheeler@cde.ca.gov](mailto:LWheeler@cde.ca.gov), 916-319-0383  
 Karmina Barrales, Integrated Student Support and Programs Office, [KBarrales@cde.ca.gov](mailto:KBarrales@cde.ca.gov), 916-327-9692

## Homeless Education Certification

The LEA hereby assures that the LEA has met the following requirements:

1. Designated a staff person as the liaison for homeless children and youths;
2. Developed a written policy that supports the enrollment and retention of homeless children and youths in schools of the LEA which:
  - a) Includes policies and practices to ensure that homeless children and youths are not stigmatized or segregated on the basis of their status as homeless;
  - b) Includes a dispute resolution process;
  - c) Ensures that transportation is provided for a homeless child or youth to and from the school of origin if requested by the parent, guardian or homeless liaison;
3. Disseminated public notice of the educational rights of homeless children and youths where such children and youths receive services under the provisions of the Education for Homeless Children and Youths Act.

## Homeless Liaison Contact Information

Homeless liaison first name	Matt
Homeless liaison last name	Reno
Homeless liaison title	Superintendent/Principal
Homeless liaison email address (Format: abc@xyz.zyx)	mreno@alexandervalleyusd.org
Homeless liaison telephone number (Format: 999-999-9999)	707-433-1375
Homeless liaison telephone extension	102
Enter the full-time equivalent (FTE) for all personnel directly responsible for the implementation of homeless education (Format: 0.00)	1.0

## Homeless Liaison Training Information

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### 2022–23 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 United States Code 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the Elementary and Secondary Education Act (ESEA). This collection includes monitoring local educational agencies (LEAs) and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA’s homeless liaison.

**CDE Program Contact:**

Leanne Wheeler, Integrated Student Support and Programs Office, [LWheeler@cde.ca.gov](mailto:LWheeler@cde.ca.gov), 916-319-0383  
 Karmina Barrales, Integrated Student Support and Programs Office, [KBarrales@cde.ca.gov](mailto:KBarrales@cde.ca.gov), 916-327-9692

Has the homeless liaison attended and/or participated in a homeless education liaison training within the last two years	Yes
Has the homeless liaison provided training to the following personnel:	
Principals and other school leaders	Yes
Attendance officers and registrars	Yes
Teachers and instructional assistants	Yes
School counselors	

**Homeless Education Policy and Requirements**

Does the LEA have a written homeless education policy	Yes
No policy comment	
Provide an explanation why the LEA does not have a homeless education policy. (Maximum 500 characters)	
Date LEA’s board approved the homeless education policy	11/14/2016
Does the LEA meet the above federal requirements	Yes
Compliance comment	
Provide an explanation why the LEA does not comply with federal requirements. (Maximum 500 characters)	

**Housing Questionnaire Identifying Homeless Children**

Does your LEA use a housing questionnaire to assist with the identification of homeless children and youth	Yes
Does the housing questionnaire include best practices, rights, and protections afforded to homeless children and youth	Yes
Is the housing questionnaire made available in paper form	Yes
Did your LEA administer the housing questionnaire to all student body during the school year	Yes

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# ELOP/Aftercare Update

## Summer Program:

- Healdsburg Boys and Girls Club
- 8-week program offered
- 10 ELOP students attended
- Cost: \$9,758 (funding source ELOP)

## Aftercare Program:

- *Daily Schedule:*
  - 3:00 p.m. - 5:00 p.m (Minimum days 12:00 p.m.- 5:00 p.m.)
  - 2:50 School Dismissal
  - 3:00 Students checked in and begin the enrichment program
  - 4:30 Enrichment program ends, snack is provided to students
  - 5:00 Aftercare ends
- *Staff:*
  - Jane Guilfoy: Monday-Friday
  - David Gilbertson : Monday, Wednesday, Friday (Science Enrichment)
  - Barbara Adams : Tuesday and Thursday (Art Enrichment)
  - Nadia Podesto: Coordinator
- ELOP Students:
  - ELOP students are not charged for aftercare
  - 43 students who qualify for ELOP
- *Software Program:*
  - Procare
    - Tracks attendance
    - Generates invoices
    - Collects payments (ACH and Credit Card)
    - Cost: \$79 per month + payment fees( ACH \$1 per transaction, Credit Cards 3% (funding source ELOP)
- *Fee Schedule:*
  - Rates (rates the same as the 2022-2023 school year)
    - \$8 per hour for one child
    - \$14 per hour for two children
    - \$18 per hour for three children
  - Billing is billed per 15 minutes
  - Invoices are sent out on the first of each month

**Future Items:**

- Survey of our aftercare program to gain a better understanding of how parents and students are feeling about the program

**Aftercare Attendance Tracking - August:**

- During the 2022-2023 school year, we averaged 13 students attending daily

<b>Date</b>	<b>Total Kids</b>	<b>Elop Kids</b>
8/16	7	4
8/17	22	9
8/18	18	10
8/21	15	5
8/22	21	6
8/23	30	15
8/24	24	10
8/25	26	12
8/28	14	5
8/29	23	12
8/30	25	8
8/31	18	9

**First Month Billing:**

- Total Invoices: \$2,111
- ELOP Invoices: \$904



# Alexander Valley Union School District

Matt Reno  
Superintendent-Principal

## 2023-24 AVS Bell Schedule

### Regular Day Grades K-6 [335 Total Instructional Minutes]

	<b>From</b>	<b>To</b>	
Instruction	8:15	9:50	[95 minutes]
Recess	9:50	10:10	
Instruction	10:10	12:10	[120 minutes]
Lunch	12:10	12:50	
Instruction	12:50	2:50	[120 minutes]

Students on campus after 3:10 will be sent to the After School Program

### Wednesday Kindergarten [240 total Instructional Minutes]

	<b>From</b>	<b>To</b>	
Instruction	8:15	9:50	[95 minutes]
Recess	9:50	10:10	
Instruction	10:10	12:10	[120 minutes]
Lunch	12:10	12:50	
Instruction	12:50	1:15	[25 minutes]

### Minimum Day Grades K-6 [185 Instructional Minutes]

Instruction	8:15	9:50	[95 minutes]
Recess	9:50	10:10	
Instruction	10:10	11:35	[85 minutes]
Lunch	11:35	11:55	
Instruction	11:55	12:00	[5 minutes]
		12:00	[Dismissal]

Note: First 12 school days of 2022: 15 student tardies (3 chronic: T-1 letter)  
First 12 school days of 2023: 14 student tardies (2 chronic: T-1 letter)

# Alexander Valley Union School District 2022-23 Unaudited Actuals

September 11, 2023

## TABLE OF CONTENTS

Certification Pages	Pages 1-2
General Fund 01	Pages 3-6
Cafeteria Program Fund 13	Pages 7-9
Deferred Maintenance Fund 14	Pages 10-12
Special Reserve Fund 17	Pages 13-15
Post Employment Benefits Fund 20	Pages 16-18
Bond Building Fund 21	Pages 19-21
Capital Facilities Fund 25	Pages 22-24
Special Reserve for Capital Outlay Fund 40	Pages 25-27
Bond Interest and Redemption Fund 51	Pages 28-31
Schedule of Capital Assets	Page 32
Schedule of Long-Term Liabilities	Page 33
Average Daily Attendance	Page 34
Current Expense Formula	Pages 35-36
Lottery Report	Page 37
Indirect Cost Worksheet	Pages 38-40
Every Student Succeeds Act Maintenance of Effort	Pages 41-44
Program Cost Report	Pages 45-50
Technical Review	Page 51

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	51.70%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	exempt
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$2,197,515.21
	Appropriations Subject to Limit	\$2,087,187.24
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6.16%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_  
Clerk / Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Sep 11, 2023 \_\_\_\_\_

To the Superintendent of Public Instruction:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

For additional information on the unaudited actual reports, please contact:

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**General Fund**

**ALEXANDER VALLEY UNION SCHOOL DISTRICT  
2022-23 UNAUDITED ACTUALS FINANCIAL REPORT**

September 11, 2023  
Regular Board Meeting

	(Col A)	(Col B) 2022-23 Unaudited Actual Revenue & Expenses	(Col C)	
	2022-23 Current Operating Budget		Differences	
<b>Beginning Balance</b>	<b>1,463,107</b>	<b>1,412,924</b>		
<b>Revenues</b>				
Revenue Limit Sources	2,180,319	2,180,545	226	
Federal Revenue	62,969	60,447	(2,522)	1
State Revenue	380,773	381,929	1,156	
Local Revenue	234,182	235,128	946	
Transfers In	11,750	9,414	(2,336)	2
<b>Total Revenues</b>	<b>2,869,993</b>	<b>2,867,463</b>	<b>(2,530)</b>	
<b>Expenditures</b>				
Certificated Salaries	1,107,482	1,106,585	(897)	
Classified Salaries	530,173	523,806	(6,367)	3
Benefits	650,099	645,753	(4,346)	4
Books and Supplies	112,007	108,056	(3,951)	5
Services and Operating Exp	412,653	397,482	(15,171)	6
Capital Outlay	0	0	0	
Transfers Out	118,500	116,634	(1,866)	
<b>Total Expenditures</b>	<b>2,930,914</b>	<b>2,898,316</b>	<b>(32,598)</b>	
<b>Change in Fund Balance</b>	<b>(60,921)</b>	<b>(30,853)</b>		
<b>Net Ending Balance</b>	<b>1,402,186</b>	<b>1,382,071</b>		
Revolving Cash	600	600		
Prepaid Expenses		37,178		
Restricted Programs		347,271	*	
Reserve for Economic Uncertainty(5%)	146,546	144,916		
Designated for Special Education	90,000	45,000		
Designated for Curriculum Adoption	50,000	50,000		
AVSPC Support - Enrichment Programs	40,000	40,000		
Cash flow reserve next fiscal year	547,292	530,653		
<b>Ending Fund Balance</b>	<b>527,748</b>	<b>186,453</b>		

**General Fund**

**ALEXANDER VALLEY UNION SCHOOL DISTRICT  
2022-23 UNAUDITED ACTUALS FINANCIAL REPORT**

September 11, 2023  
Regular Board Meeting

<b>COMPONENTS OF ENDING FUND BALANCE</b>
--

<b><u>Undesignated Ending Fund Balance</u></b>	<b>186,453</b>
<b><u>Restricted Programs with Ending Balances</u></b>	
Expanded Learning Opportunities Program	104,515
Educator Effectiveness Grant	46,488
Restricted Lottery Funding	32,788
Mental Health Related Services Funding	4,009
Special Education Early PK Grant	6,871
Art, Music and Inst Materials Block Grant	67,311
Learning Recovery Block Grant	58,230
AVS Adult and Family ESL Program	9,176
Technology Replacement Program	17,279
Other funding and donations	604
	<hr/> 347,271 *

**Events of note in 2022-23:**

- 1) Federal Special Education Revenue was deferred to the next fiscal year.
- 2) Transfer in from Fund 20 to reimburse for retiree benefits was less than budgeted. The transfer was made for the actual cost of the benefits in the 22-23 fiscal year.
- 3) Additional Custodial and Bus hours budgeted were not needed.
- 4) Expenses were less than expected in the following budget areas: Health Benefits and PERS contributions. The reduced need for extra hours can be attributed to the savings.
- 5) Transfer in from Fund 20 to reimburse for retiree benefits was less than budgeted. The transfer was made for the actual cost of the benefits in the 21-22 fiscal year.
- 6) Unspent classroom materials budget amounts will be carried over to the next fiscal year. Tech software, bus fuel and office supplies expenses were less than budgeted in the 22-23 fiscal year.
- 7) Overall expenses were less than expected in this part of the budget. The following budget areas are of note: Travel/Conferences, Utilities (propane, copiers), and Special Education Services.

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	2,165,551.18	14,994.00	2,180,545.18	2,179,679.00	0.00	2,179,679.00	0.0%
2) Federal Revenue		8100-8299	0.00	60,447.49	60,447.49	0.00	46,996.00	46,996.00	-22.3%
3) Other State Revenue		8300-8599	72,874.13	309,054.69	381,928.82	40,795.00	157,590.00	198,385.00	-48.1%
4) Other Local Revenue		8600-8799	144,841.74	90,285.76	235,127.50	93,384.00	81,456.00	174,840.00	-25.6%
5) TOTAL, REVENUES			2,383,267.05	474,781.94	2,858,048.99	2,313,858.00	286,042.00	2,599,900.00	-9.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	1,046,809.83	59,775.20	1,106,585.03	1,062,850.00	101,015.00	1,163,865.00	5.2%
2) Classified Salaries		2000-2999	407,553.64	116,252.22	523,805.86	430,145.00	65,926.00	496,071.00	-5.3%
3) Employee Benefits		3000-3999	484,761.79	160,991.53	645,753.32	487,425.00	151,892.00	639,317.00	-1.0%
4) Books and Supplies		4000-4999	86,828.59	21,227.54	108,056.13	84,907.00	15,500.00	100,407.00	-7.1%
5) Services and Other Operating Expenditures		5000-5999	372,909.23	24,572.81	397,482.04	341,878.00	12,527.00	354,405.00	-10.8%
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			2,398,863.08	382,819.30	2,781,682.38	2,407,205.00	346,860.00	2,754,065.00	-1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(15,596.03)	91,962.64	76,366.61	(93,347.00)	(60,818.00)	(154,165.00)	-301.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	9,414.00	0.00	9,414.00	11,500.00	0.00	11,500.00	22.2%
b) Transfers Out		7600-7629	116,634.00	0.00	116,634.00	32,000.00	0.00	32,000.00	-72.6%
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	(76,869.60)	76,869.60	0.00	(72,597.00)	72,597.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(184,089.60)	76,869.60	(107,220.00)	(93,097.00)	72,597.00	(20,500.00)	-80.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(199,685.63)	168,832.24	(30,853.39)	(186,444.00)	11,779.00	(174,665.00)	466.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,284,190.80	178,916.94	1,463,107.74	1,034,321.17	347,749.18	1,382,070.35	-5.5%
b) Audit Adjustments		9793	(50,184.00)	0.00	(50,184.00)	0.00	0.00	0.00	-100.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited 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)			1,234,006.80	178,916.94	1,412,923.74	1,034,321.17	347,749.18	1,382,070.35	-2.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,234,006.80	178,916.94	1,412,923.74	1,034,321.17	347,749.18	1,382,070.35	-2.2%
2) Ending Balance, June 30 (E + F1e)			1,034,321.17	347,749.18	1,382,070.35	847,877.17	359,528.18	1,207,405.35	-12.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	600.00	0.00	600.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	36,699.19	478.40	37,177.59	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	347,270.78	347,270.78	0.00	359,528.18	359,528.18	3.5%
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	665,653.00	0.00	665,653.00	592,935.00	0.00	592,935.00	-10.9%
Reserve for Special Education Extraordinary Costs	0000	9780	45,000.00		45,000.00			0.00	
Reserve for Curriculum Adoption	0000	9780	50,000.00		50,000.00			0.00	
Reserve for Enrichment Support -AVSPC	0000	9780	40,000.00		40,000.00			0.00	
Subsequent Year Operating Cash Flow	0000	9780	530,653.00		530,653.00			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	50,000.00		50,000.00	
Reserve for Enrichment Support - AVSPC	0000	9780			0.00	40,000.00		40,000.00	
Subsequent Year Operating Cash Flow	0000	9780			0.00	457,935.00		457,935.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	144,916.00	0.00	144,916.00	139,303.00	0.00	139,303.00	-3.9%
Unassigned/Unappropriated Amount		9790	186,452.98	0.00	186,452.98	115,639.17	0.00	115,639.17	-38.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	1,052,881.89	337,575.90	1,390,457.79				
1) Fair Value Adjustment to Cash in County Treasury		9111	(46,997.00)	0.00	(46,997.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	600.00	0.00	600.00				

**Cafeteria - Fund 13**

**ALEXANDER VALLEY UNION SCHOOL DISTRICT  
2022-23 UNAUDITED ACTUALS FINANCIAL REPORT**

September 11, 2023  
Regular Board Meeting

	(Col A)	(Col B) 2022-23 Unaudited Actual Revenue & Expenses	(Col C)  Differences
	2022-23 Current Operating Budget		
Beginning Balance	3,406	3,288	
<b>Revenues</b>			
Federal Revenue	0	0	0
State Revenue	0	0	0
Donations	1,615	1,615	0      1
Interest	0	124	124
Transfers In	28,500	26,634	(1,866)
<b>Total Revenues</b>	<b>30,115</b>	<b>28,373</b>	<b>(1,742)</b>
<b>Expenditures</b>			
Classified Salaries	17,555	18,165	610      2
Benefits	7,532	7,388	(144)
Food and Other Supplies	2,165	1,615	(550)
Services and Operating Exp	4,450	4,030	(420)
Capital Outlay	0	0	0
Transfers Out	0	0	0
<b>Total Expenditures</b>	<b>31,702</b>	<b>31,198</b>	<b>(504)</b>
<b>Change in Fund Balance</b>	<b>(1,587)</b>	<b>(2,825)</b>	
<b>Net Ending Balance</b>	<b>1,819</b>	<b>463</b>	
<u>Less Components of Ending Balance:</u>			
Cafeteria Program Clearing Acct	100	100	
<b>Ending Fund Balance</b>	<b>1,719</b>	<b>363</b>	

**Events of note in 2022-23:**

In the 22-23 school year all lunches and added breakfast service continue to be distributed and recorded by Healdsburg Unified School District. Alexander Valley Union School District operates as a satellite site of HUSD. Salaries and benefits are paid without recorded revenue and a contribution to the program is needed from the General Fund to run the program.

1) A donation from the Alexander Valley School Parent Club was received for the purchase of lunch trays in the new kitchen.

2) Federal Revenue was recieved in a prior fiscal year as part of the Pandemic EBT program and expensed for CalPads services to administer the program.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,739.43	0.00	-100.0%
5) TOTAL, REVENUES			1,739.43	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	18,165.24	18,559.00	2.2%
3) Employee Benefits		3000-3999	7,388.29	7,933.00	7.4%
4) Books and Supplies		4000-4999	1,614.67	1,100.00	-31.9%
5) Services and Other Operating Expenditures		5000-5999	4,030.27	4,400.00	9.2%
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			31,198.47	31,992.00	2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(29,459.04)	(31,992.00)	8.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	26,634.00	32,000.00	20.1%
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			26,634.00	32,000.00	20.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,825.04)	8.00	-100.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,405.70	462.66	-86.4%
b) Audit Adjustments		9793	(118.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,287.70	462.66	-85.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,287.70	462.66	-85.9%
2) Ending Balance, June 30 (E + F1e)			462.66	470.66	1.7%
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	362.66	470.66	29.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,064.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	(36.00)		
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		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,128.27		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	51.61		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	614.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			665.61		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			462.66		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	124.43	0.00	-100.0%
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			1,739.43	0.00	-100.0%
TOTAL, REVENUES			1,739.43	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	614.00	0.00	-100.0%
Other Classified Salaries		2900	17,551.24	18,559.00	5.7%
TOTAL, CLASSIFIED SALARIES			18,165.24	18,559.00	2.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,452.69	4,952.00	11.2%
OASDI/Medicare/Alternative		3301-3302	1,342.60	1,420.00	5.8%

**Deferred Maintenance - Fund 14**

**ALEXANDER VALLEY UNION SCHOOL DISTRICT  
2022-23 UNAUDITED ACTUALS FINANCIAL REPORT**

September 11, 2023  
Regular Board Meeting

	(Col A)	(Col B)	(Col C)
	2022-23 Current Operating Budget	2022-23 Unaudited Actual Revenue & Expenses	Differences
Beginning Balance	12,383	11,956	-427
<b>Revenues</b>			
State Revenue	12,000	12,000	0
Local Revenue	300	272	(28)
Transfers In	0	0	0
<b>Total Revenues</b>	<b>12,300</b>	<b>12,272</b>	<b>(28)</b>
<b>Expenditures</b>			
Supplies	0	0	0
Services and Operating Exp	15,000	14,964	(36)
Capital Outlay	0	0	0
Transfers Out	0	0	0
<b>Total Expenditures</b>	<b>15,000</b>	<b>14,964</b>	<b>(36)</b>
	<b>(2,700)</b>	<b>(2,692)</b>	
<b>Net Ending Balance</b>	<b>9,683</b>	<b>9,265</b>	<b>(418)</b>
<b>Committed Ending Fund Balance</b>	<b>9,683</b>	<b>9,265</b>	<b>(418)</b>

**Events of note in 2022-23:**

HVAC repairs, roof/gutter repair and repairs to leaks on the blacktop and in classrooms were expenses in the 22-23 fiscal year.



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	271.68	300.00	10.4%
5) TOTAL, REVENUES			12,271.68	12,300.00	0.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	2,000.00	New
5) Services and Other Operating Expenditures		5000-5999	14,963.54	10,000.00	-33.2%
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			14,963.54	12,000.00	-19.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,691.86)	300.00	-111.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,691.86)	300.00	-111.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,383.28	9,264.42	-25.2%
b) Audit Adjustments		9793	(427.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			11,956.28	9,264.42	-22.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,956.28	9,264.42	-22.5%
2) Ending Balance, June 30 (E + F1e)			9,264.42	9,564.42	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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	9,264.42	9,564.42	3.2%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,492.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	(388.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,104.48		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,840.06		
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			1,840.06		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			9,264.42		
<b>LCFF SOURCES</b>					
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%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	271.68	300.00	10.4%
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			271.68	300.00	10.4%
TOTAL, REVENUES			12,271.68	12,300.00	0.2%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

**Special Reserve - Fund 17**

**ALEXANDER VALLEY UNION SCHOOL DISTRICT  
2022-23 UNAUDITED ACTUALS FINANCIAL REPORT**

September 11, 2023

Regular Board Meeting

	(Col A)	(Col B) 2022-23 Unaudited Actual Revenue & Expenses	(Col C)
	2022-23 Current Operating Budget		Differences
Beginning Balance	85,241	82,305	
<b>Revenues</b>			
Interest	1,000	337	(663)
Transfers In		0	0
<b>Total Revenues</b>	<b>1,000</b>	<b>337</b>	<b>(663)</b>
<b>Expenditures</b>			
Transfers Out To Building Project	80,000	80,000	0
<b>Total Expenditures</b>	<b>80,000</b>	<b>80,000</b>	<b>0</b>
<b>Net Ending Balance</b>	<b>6,241</b>	<b>2,642</b>	<b>(3,599)</b>
* GASB 31 Fair Market Value Adjustment		2,747	
Board Assigned District of Choice Reserve	0	0	
<b>Undesignated Ending Fund Balance</b>	<b>6,241</b>	<b>5,389</b>	

\*As required by Education Code 41001 school district’s cash is held in the County Treasurer’s external investment pool. Generally accepted accounting principles (GAAP) require school districts to report their investments at fair value on the balance sheet in accordance with **GASB 31**. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value of investments in external pools (i.e. cash in county treasurer) is based on fair value of the pool’s underlying portfolio. Differences between the fair value and the reported cash balances are required to be reported on the balance sheet. All school districts whose funds are held in the county treasury must monitor the fair value of the pooled investments in the county treasury and book calculated differences. The fair market value is recalculated annually at the end of the fiscal year.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	3,084.54	200.00	-93.5%
5) TOTAL, REVENUES			3,084.54	200.00	-93.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,084.54	200.00	-93.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(76,915.46)	200.00	-100.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,240.84	5,389.38	-93.7%
b) Audit Adjustments		9793	(2,936.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			82,304.84	5,389.38	-93.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,304.84	5,389.38	-93.5%
2) Ending Balance, June 30 (E + F1e)			5,389.38	5,589.38	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	5,389.38	5,589.38	3.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,578.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	(189.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,389.38		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			5,389.38		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,084.54	200.00	-93.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,084.54	200.00	-93.5%
TOTAL, REVENUES			3,084.54	200.00	-93.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(80,000.00)	0.00	-100.0%

**Post Employment Benefits - Fund 20**

**ALEXANDER VALLEY UNION SCHOOL DISTRICT  
2022-23 UNAUDITED ACTUALS FINANCIAL REPORT**

September 11, 2023

Regular Board Meeting

	(Col A)	(Col B) 2022-23 Unaudited Actual Revenue & Expenses	(Col C) Differences
	2022-23 Current Operating Budget		
Beginning Balance	76,640	74,000	
<b>Revenues</b>			
Interest	700	1,285	<b>585</b>
Transfers In	0	0	<b>0</b>
<b>Total Revenues</b>	<b>700</b>	<b>1,285</b>	<b>585</b>
<b>Expenditures</b>			
Transfers Out	11,750	9,414	<b>(2,336)</b>
<b>Total Expenditures</b>	<b>11,750</b>	<b>9,414</b>	<b>(2,336)</b>
<b>Net Ending Balance</b>	<b>65,590</b>	<b>65,871</b>	
*GASB 31 Fair Market Value Adjustment		324	
<b>Assigned Ending Fund Balance</b>	<b>65,590</b>	<b>66,195</b>	

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	1,608.68	700.00	-56.5%
5) TOTAL, REVENUES			1,608.68	700.00	-56.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,608.68	700.00	-56.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,414.00	11,500.00	22.2%
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			(9,414.00)	(11,500.00)	22.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,805.32)	(10,800.00)	38.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	76,639.91	66,194.59	-13.6%
b) Audit Adjustments		9793	(2,640.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			73,999.91	66,194.59	-10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,999.91	66,194.59	-10.5%
2) Ending Balance, June 30 (E + F1e)			66,194.59	55,394.59	-16.3%
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	66,194.59	55,394.59	-16.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	68,510.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,316.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			66,194.59		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			66,194.59		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	1,608.68	700.00	-56.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,608.68	700.00	-56.5%
TOTAL, REVENUES			1,608.68	700.00	-56.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	9,414.00	11,500.00	22.2%
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			9,414.00	11,500.00	22.2%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,414.00)	(11,500.00)	22.2%



**Measure B Bond Building - Fund 21**

**ALEXANDER VALLEY UNION SCHOOL DISTRICT  
2022-23 UNAUDITED ACTUALS FINANCIAL REPORT**

September 11, 2023  
Regular Board Meeting

	(Col A) 2022-23 Current Operating Budget	(Col B) 2022-23 Unaudited Actual Revenue & Expenses	(Col C) Differences
Beginning Balance	456,334	0	-456334
<b>Revenues</b>			
Interest	0	1,202	1,202
Proceeds from Sale of Bonds	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>1,202</b>	<b>1,202</b>
<b>Expenditures</b>			
Architect Fees	1,022	1,022	0
Inspection Services	2,750	2,750	0
Constuction Contractor	452,562	17,639	(434,923)
<b>Total Expenditures</b>	<b>456,334</b>	<b>21,411</b>	<b>434,923</b>
<b>Net Ending Balance</b>	<b>0</b>	<b>(20,209)</b>	<b>(20,209)</b>
*GASB 31 Fair Market Value Adjustment		20,209	
<b>Assigned Ending Fund Balance</b>	<b>0</b>	<b>0</b>	

**Events of note in 2022-23:**

Construction of a MultiPurpose/Kitchen building and new Kindergarten and Science Lab has been completed and all money in this fund has been expended.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	21,412.06	0.00	-100.0%
5) TOTAL, REVENUES			21,412.06	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	21,411.32	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			21,411.32	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			.74	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			.74	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	456,333.51	.25	-100.0%
b) Audit Adjustments		9793	(456,334.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(.49)	.25	-151.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(.49)	.25	-151.0%
2) Ending Balance, June 30 (E + F1e)			.25	.25	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	.25	.25	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	21,099.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	(713.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			20,386.54		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	20,386.29		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			20,386.29		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			.25		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	21,412.06	0.00	-100.0%
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			21,412.06	0.00	-100.0%
TOTAL, REVENUES			21,412.06	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

**Capital Facilities - Fund 25**

**ALEXANDER VALLEY UNION SCHOOL DISTRICT  
2022-23 UNAUDITED ACTUALS FINANCIAL REPORT**

September 11, 2023  
Regular Board Meeting

	(Col A)	(Col B)	(Col C)
	2022-23 Current Operating Budget	2022-23 Unaudited Actual Revenue & Expenses	Differences
Beginning Balance	7,069	6,939	-130
<b>Revenues</b>			
Interest	200	204	4
Developer Fees	18,000	7,857	(10,143)
<b>Total Revenues</b>	<b>18,200</b>	<b>8,061</b>	<b>(10,139)</b>
<b>Expenditures</b>			
Supplies	0	0	0
Services and Operating Exp	0	0	0
Capital Outlay	0	0	0
Transfers Out	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Ending Balance</b>	<b>25,269</b>	<b>15,000</b>	<b>(10,269)</b>
*Fair Market Value Adjustment		(350)	
<b>Assigned Ending Fund Balance</b>	<b>25,269</b>	<b>14,650</b>	

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	7,710.33	18,200.00	136.0%
5) TOTAL, REVENUES			7,710.33	18,200.00	136.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,710.33	18,200.00	136.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,710.33	18,200.00	136.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,068.93	14,649.26	107.2%
b) Audit Adjustments		9793	(130.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,938.93	14,649.26	111.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,938.93	14,649.26	111.1%
2) Ending Balance, June 30 (E + F1e)			14,649.26	32,849.26	124.2%
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	14,649.26	32,849.26	124.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14,215.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	(480.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	913.42		
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			14,649.26		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			14,649.26		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	(146.49)	200.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	7,856.82	18,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			7,710.33	18,200.00	136.0%
TOTAL, REVENUES			7,710.33	18,200.00	136.0%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.00

**Special Reserve Capital Outlay Fund - 40**

**ALEXANDER VALLEY UNION SCHOOL DISTRICT  
2022-23 UNAUDITED ACTUALS FINANCIAL REPORT**

September 11, 2023  
Regular Board Meeting

	(Col A)	(Col B) 2022-23 Unaudited Actual Revenue & Expenses	(Col C)  Differences
	2022-23 Current Operating Budget		
Beginning Balance	57,555	57,555	0
<b>Revenues</b>			
Fundraiser and Donations	58,885	58,885	0
Transfers In	170,000	170,000	0
Interest	500	316	(184)
<b>Total Revenues</b>	<b>229,385</b>	<b>229,201</b>	<b>(184)</b>
<b>Expenditures</b>			
Supplies	17,900	17,616	(284)
Operating Expenditures	31,741	31,695	(46)
Capital Outlay	235,330	213,682	(21,648)
Transfers Out	0	0	0
<b>Total Expenditures</b>	<b>284,971</b>	<b>262,993</b>	<b>21,978</b>
<b>Net Ending Balance</b>	<b>1,969</b>	<b>23,763</b>	<b>21,794</b>
<u>Less Components of Ending Balance:</u>			
*Fair Market Value Adjustment		8,481	
<b>Undesignated Ending Fund Balance</b>	<b>1,969</b>	<b>32,244</b>	

**Events of note in 2022-23:**

Expenses incurred in Fund 40 were made in support to complete and enhance the Measure B construction project.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	67,681.58	200.00	-99.7%
5) TOTAL, REVENUES			67,681.58	200.00	-99.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	17,615.80	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	31,695.23	1,000.00	-96.8%
6) Capital Outlay		6000-6999	213,681.84	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			262,992.87	1,000.00	-99.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(195,311.29)	(800.00)	-99.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(25,311.29)	(800.00)	-96.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	206,490.88	32,243.59	-84.4%
b) Audit Adjustments		9793	(148,936.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			57,554.88	32,243.59	-44.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,554.88	32,243.59	-44.0%
2) Ending Balance, June 30 (E + F1e)			32,243.59	31,443.59	-2.5%
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					
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	32,243.59	31,443.59	-2.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	30,400.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,028.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	20,386.29		
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			49,758.33		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	17,514.74		
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			17,514.74		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			32,243.59		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,796.58	200.00	-97.7%
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			67,681.58	200.00	-99.7%
TOTAL, REVENUES			67,681.58	200.00	-99.7%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	188.75	0.00	-100.0%
4) Other Local Revenue		8600-8799	240,106.59	99,679.00	-58.5%
5) TOTAL, REVENUES			240,295.34	99,679.00	-58.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	237,300.00	237,300.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			237,300.00	237,300.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,995.34	(137,621.00)	-4,694.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,995.34	(137,621.00)	-4,694.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	139,427.86	137,621.20	-1.3%
b) Audit Adjustments		9793	(4,802.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			134,625.86	137,621.20	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,625.86	137,621.20	2.2%
2) Ending Balance, June 30 (E + F1e)			137,621.20	.20	-100.0%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	137,621.20	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	.20	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	142,435.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,814.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			137,621.20		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			137,621.20		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	188.75	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			188.75	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	227,992.42	99,679.00	-56.3%
Unsecured Roll		8612	8,004.09	0.00	-100.0%
Prior Years' Taxes		8613	.32	0.00	-100.0%
Supplemental Taxes		8614	2,892.35	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,229.41	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(12.00)	0.00	-100.0%
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			240,106.59	99,679.00	-58.5%
TOTAL, REVENUES			240,295.34	99,679.00	-58.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges					
Bond Interest and Other Service Charges		7434	237,300.00	237,300.00	0.0%
Debt Service - Interest					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal					
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			237,300.00	237,300.00	0.0%
TOTAL, EXPENDITURES			237,300.00	237,300.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	188.75	0.00	-100.0%
4) Other Local Revenue		8600-8799	240,106.59	99,679.00	-58.5%
5) TOTAL, REVENUES			240,295.34	99,679.00	-58.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	237,300.00	237,300.00	0.0%
10) TOTAL, EXPENDITURES			237,300.00	237,300.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			2,995.34	(137,621.00)	-4,694.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,995.34	(137,621.00)	-4,694.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	139,427.86	137,621.20	-1.3%
b) Audit Adjustments		9793	(4,802.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			134,625.86	137,621.20	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,625.86	137,621.20	2.2%
2) Ending Balance, June 30 (E + F1e)			137,621.20	.20	-100.0%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	137,621.20	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	.20	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	57,128.00	110,000.00	167,128.00			167,128.00
Work in Progress	6,406,398.41	417,642.59	6,824,041.00		6,824,041.00	0.00
Total capital assets not being depreciated	6,463,526.41	527,642.59	6,991,169.00	0.00	6,824,041.00	167,128.00
Capital assets being depreciated:						
Land Improvements	47,314.00		47,314.00	2,369,938.00		2,417,252.00
Buildings	4,073,053.00		4,073,053.00	4,119,317.00		8,192,370.00
Equipment	380,946.49		380,946.49	269,000.00	85,001.00	564,945.49
Total capital assets being depreciated	4,501,313.49	0.00	4,501,313.49	6,758,255.00	85,001.00	11,174,567.49
Accumulated Depreciation for:						
Land Improvements	(32,256.00)		(32,256.00)	(101,646.57)		(133,902.57)
Buildings	(1,445,661.00)		(1,445,661.00)	(161,077.10)		(1,606,738.10)
Equipment	(234,787.00)		(234,787.00)	(38,223.21)		(273,010.21)
Total accumulated depreciation	(1,712,704.00)	0.00	(1,712,704.00)	(300,946.88)	0.00	(2,013,650.88)
Total capital assets being depreciated, net excluding lease and subscription assets	2,788,609.49	0.00	2,788,609.49	6,457,308.12	85,001.00	9,160,916.61
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	9,252,135.90	527,642.59	9,779,778.49	6,457,308.12	6,909,042.00	9,328,044.61
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals  
2022-23 Estimated Actuals  
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	5,440,000.00		5,440,000.00		235,800.00	5,204,200.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	447,133.00		447,133.00		16,764.00	430,369.00	
Net Pension Liability	2,193,647.00	(866,794.00)	1,326,853.00		126,291.00	1,200,562.00	
Total/Net OPEB Liability	120,379.00	(3,760.00)	116,619.00		8,130.00	108,489.00	
Compensated Absences Payable	53,564.03	148.97	53,713.00	10,104.00		63,817.00	25,217.84
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	8,254,723.03	(870,405.03)	7,384,318.00	10,104.00	386,985.00	7,007,437.00	25,217.84
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	106.32	106.73	106.32	107.18	107.18	107.18
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	106.32	106.73	106.32	107.18	107.18	107.18
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	106.32	106.73	106.32	107.18	107.18	107.18
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



**Unaudited Actuals**  
**2022-23 Estimated Actuals**  
**GENERAL FUND**  
**Current Expense Formula/Minimum Classroom**  
**Compensation**

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.	
1000 - Certificated Salaries	1,106,585.03	301	5,661.40	303	1,100,923.63	305	0.00		307	1,100,923.63	309	
2000 - Classified Salaries	523,805.86	311	212.24	313	523,593.62	315	32,697.87		317	490,895.75	319	
3000 - Employee Benefits	645,753.32	321	9,948.80	323	635,804.52	325	11,162.22		327	624,642.30	329	
4000 - Books, Supplies Equip Replace. (6500)	108,056.13	331	0.00	333	108,056.13	335	30,097.29		337	77,958.84	339	
5000 - Services . . & 7300 - Indirect Costs	397,482.04	341	0.00	343	397,482.04	345	15,012.75		347	382,469.29	349	
<b>TOTAL</b>					<b>2,765,859.94</b>	<b>365</b>				<b>TOTAL</b>	<b>2,676,889.81</b>	<b>369</b>

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	1,384,028.22	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS . . . . .	1,384,028.22	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	51.70%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .	x	

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	exempt
2. Percentage spent by this district (Part II, Line 15) . . . . .	51.70%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	2,676,889.81
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	exempt

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


Unaudited Actuals  
2022-23 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	73,378.68		31,265.82	104,644.50
2. State Lottery Revenue	8560	24,486.13		12,240.83	36,726.96
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		97,864.81	0.00	43,506.65	141,371.46
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	14,979.18		10,240.00	25,219.18
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,800.00			1,800.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		16,779.18	0.00	10,240.00	27,019.18
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	81,085.63	0.00	33,266.65	114,352.28
<b>D. COMMENTS:</b>					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 0.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 95,004.00
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

Contract for salary, mandatory benefits and health benefits for 40% FTE on site Chief Business Official with Kenwood School District.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 2,266,730.45

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.19%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. \_\_\_\_\_

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 136,194.72
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 1,200.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	11,257.46
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	323.08
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	148,975.26
9. Carry-Forward Adjustment (Part IV, Line F)	15,247.20
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	164,222.47
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,613,180.66
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	403,922.39
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	152,224.47
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	64,710.59
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	116,464.26
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	17,400.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	257,417.07
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	7,387.68
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	31,198.47
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	2,663,905.59
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b> (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	5.59%
<b>D. Preliminary Proposed Indirect Cost Rate</b> (For final approved fixed-with-carry-forward rate for use in 2024-25 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B19)	6.16%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	148,975.26
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.02%) times Part III, Line B19); zero if negative	15,247.20
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.02%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	15,247.20
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	15,247.20

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,898,316.38
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	60,447.49
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	64,710.59
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	116,634.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,177.10
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				187,521.69
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439  minus 8000-8699	29,459.04
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)				
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,679,806.24
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				106.73
B. Expenditures per ADA (Line I.E divided by Line II.A)				25,108.28



Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	2,690,452.15	25,283.83
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	2,690,452.15	25,283.83
B. Required effort (Line A.2 times 90%)	2,421,406.94	22,755.45
C. Current year expenditures (Line I.E and Line II.B)	2,679,806.24	25,108.28
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	0.00	0.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	1,959,198.56	293,764.58	2,252,963.14	240,451.38		2,493,414.52
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	156,251.62	27,638.53	183,890.15	19,625.99		203,516.14
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	6,408.68	0.00	6,408.68	683.98		7,092.66
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	67,161.43	0.00	67,161.43	7,167.92		74,329.35
<b>Other Costs</b>							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					116,634.00	116,634.00
<b>Other Funds ----</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	3,329.71		3,329.71
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	2,189,020.29	321,403.11	2,510,423.40	271,258.98	116,634.00	2,898,316.38

Unaudited Actuals  
2022-23  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	1,493,273.85	0.00	11,845.68	392,076.71	60,386.80	1,615.52	0.00			0.00	0.00	1,959,198.56
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4830	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	117,224.39	0.00	0.00	0.00	39,027.23	0.00	0.00			0.00	0.00	156,251.62
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	6,177.10	0.00	0.00	231.58	0.00	0.00	0.00	6,408.68
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	2,682.42	0.00	0.00	0.00	0.00	0.00		64,479.01	0.00	0.00	0.00	67,161.43
<b>Total Direct Charged Costs</b>		1,613,180.66	0.00	11,845.68	392,076.71	105,591.13	1,615.52	0.00	64,710.59	0.00	0.00	0.00	2,189,020.29

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	248,746.76	45,017.82	293,764.58
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	27,638.53	0.00	27,638.53
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>		0.00	276,385.29	45,017.82	321,403.11

Unaudited Actuals  
2022-23  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

<b>A.</b>	<b>Central Administration Costs in General Fund and Charter Schools Funds</b>	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	116,464.26
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	17,400.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	136,194.72
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,200.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	271,258.98
<b>B.</b>	<b>Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	2,189,020.29
2	Total Allocated Costs (from Form PCR, Column 2, Total)	321,403.11
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	2,510,423.40
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	31,198.47
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	31,198.47
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	<b>2,541,621.87</b>
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	<b>10.67%</b>

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	0.00				0.00
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				116,634.00	116,634.00
<b>Total Other Costs</b>	0.00	0.00	0.00	116,634.00	116,634.00

Unaudited Actuals  
2022-23  
Form and Charter Schools Funds  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	0.00	0.00	0.00	0.00	268,674.53	7,710.76	45,017.82
<b>B. Enter Allocation Factor(s) by Goal:</b> <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals</b>							
<b>Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12					9.00	9.00	48.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)					1.00	1.00	
6000 ROC/P							
<b>Other Goals</b>							
<b>Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds</b>							
<b>Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	0.00	0.00	0.00	0.00	10.00	10.00	48.00



Unaudited Actuals  
Unaudited 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)

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

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

**GENERAL LEDGER CHECKS**

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

**Exception**

<b>FUND</b>	<b>RESOURCE</b>	<b>OBJECT</b>	<b>VALUE</b>
25	9010	8660	(\$146.49)

Explanation: Fair Market Value Adjustment larger than interest accrued in 22-23

**ALEXANDER VALLEY UNION SCHOOL DISTRICT  
RESOLUTION 2023-02  
RESOLUTION FOR ADOPTING THE “GANN” LIMIT**

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2022-23 fiscal year and a projected Gann Limit for the 2023-24 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2022-23 and 2023-24 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2022-23 and 2023-24 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

Adopted this 11<sup>th</sup> day of September, 2023 by the Alexander Valley Union School District Board of Trustees.

AYES \_\_\_\_\_ NOES \_\_\_\_\_ ABSENT/ABSTAIN \_\_\_\_\_

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Yvonne Kreck

Clerk to the Alexander Valley Union School District Board of Trustees

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	2021-22 Actual			2022-23 Actual		
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	1,953,953.78		1,953,953.78			2,087,187.24
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	107.05		107.05			106.32
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2021-22			Adjustments to 2022-23		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b>	2022-23 P2 Report			2023-24 P2 Estimate		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	106.32		106.32	107.18		107.18
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			106.32			107.18
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	2022-23 Actual			2023-24 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	8,535.97		8,535.97	8,830.00		8,830.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	1,793,834.64		1,793,834.64	1,807,792.00		1,807,792.00
5. Unsecured Roll Taxes (Object 8042)	54,293.44		54,293.44	55,291.00		55,291.00
6. Prior Years' Taxes (Object 8043)	877.13		877.13	0.00		0.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,857,541.18	0.00	1,857,541.18	1,871,913.00	0.00	1,871,913.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	1,857,541.18	0.00	1,857,541.18	1,871,913.00	0.00	1,871,913.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			23,205.00			23,563.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	23,205.00	0.00	0.00	23,563.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	319,874.00		319,874.00	319,766.00		319,766.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	136.00		136.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	320,010.00	0.00	320,010.00	319,766.00	0.00	319,766.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	2,858,048.99		2,858,048.99	2,599,900.00		2,599,900.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	28,411.30		28,411.30	20,000.00		20,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2022-23 Actual</b>			<b>2023-24 Budget</b>		
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			1,953,953.78			2,087,187.24
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9932			1.0081
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			2,087,187.24			2,197,515.21
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			1,857,541.18			1,871,913.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			12,758.40			12,861.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			252,851.06			319,766.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			252,851.06			319,766.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			21,189.63			16,990.42
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,878,730.81			1,888,903.42
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			231,661.43			319,766.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,878,730.81			
b. State Subventions (Line D8)			231,661.43			
c. Less: Excluded Appropriations (Line C23)			23,205.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			2,087,187.24			
<b>10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)</b>			0.00			
<b>SUMMARY</b>						
<b>11. Adjusted Appropriations Limit</b>						



# Alexander Valley Union School District

2023-24 August 2023

Regular Board Meeting September 11, 2023

	<b>Fund 01</b>	<b>Fund 13</b>	<b>Fund 14</b>	<b>Fund 17</b>	<b>Fund 20</b>	<b>Fund 25</b>	<b>Fund 40</b>
	General Fund	Cafeteria Program	Deferred Maintenance	Special Reserve Fund	Post Employment Benefits	Capital Facilities	Capital Reserve
<b>Beginning Balance</b>	1,315,319	1,930	12,683	6,241	65,590	25,269	1,969
<b>Revenues</b>	2,651,851	32,000	12,300	200	700	18,200	200
<b>Expenses</b>	2,786,065	31,992	12,000	-	11,500	-	1,000
<b>Excess/Deficit</b>	(134,214)	8	300	200	(10,800)	18,200	(800)
<b>Projected Ending Balance</b>	1,181,105	1,938	12,983	6,441	54,790	43,469	1,169

# ALEXANDER VALLEY UNION SCHOOL DISTRICT BUDGET UPDATES 2023-24

8/31/2023

## General Fund 01

This fund is used to account for the ordinary operations of a District. All transactions except those required or permitted by law to be in another fund are accounted for in this fund.

Restricted projects or activities within the General Fund must be identified and separated from unrestricted activities.

Regular Board Meeting September 11, 2023	(Col A) 2023-24 Current Operating Budget	(Col B) Proposed Budget	Actual To Date	BUDGET CHANGES
<b>UNAUDITED BEGINNING BALANCE</b>	<b>1,315,319</b>	<b>1,315,319</b>	<b>1,315,319</b>	
<b>Revenues</b>				
LCFF/Property Tax Revenue	2,179,679	2,220,130	89,650	
Federal Revenue	46,996	46,996	(31,029)	
State Revenue	198,385	198,385	52,932	
Local Revenue	174,840	174,840	20,378	
Transfers In	11,500	11,500	0	
<b>Total Revenues</b>	<b>2,611,400</b>	<b>2,651,851</b>	<b>131,931</b>	
<b>Expenditures</b>				
Certificated Salaries	1,163,865	1,163,865	126,515	
Classified Salaries	496,071	496,071	84,940	
Benefits -Mandatory/Health	639,317	639,317	62,744	
Books and Supplies	100,407	100,407	20,816	
Services and Oper Exp	354,405	354,405	49,933	
Capital Outlay	0	0	0	
Other Outgo	0	0	0	
Transfers Out	32,000	32,000	0	
<b>Total Expenditures</b>	<b>2,786,065</b>	<b>2,786,065</b>	<b>344,948</b>	
<b>NET REVENUE (EXPENDITURES)</b>	<b>(174,665)</b>	<b>(134,214)</b>	<b>(213,017)</b>	
<b>Net Ending Balance</b>	<b>1,140,654</b>	<b>1,181,105</b>	<b>1,102,302</b>	
<u>Less Components of Ending Bal:</u>				
Revolving Cash	600	600	.	
Reserve for Economic Uncertainty(5%)	139,303	139,303		
Special Ed Extraordinary Costs	45,000	45,000		
Curriculum Adoption Reserve	50,000	50,000		
AVSPC Support-Enrich Prgm Transition	40,000	40,000		
Operating Cash Flow (Prop Tax deposits)	457,935	457,935		
<b>Ending Balance</b>				
<b>Undesignated Amount</b>	<b>407,816</b>	<b>448,267</b>		



**BEFORE THE BOARD OF TRUSTEES**  
**OF THE ALEXANDER VALLEY UNION SCHOOL DISTRICT**  
**COUNTY OF SONOMA, STATE OF CALIFORNIA**

**RESOLUTION NO. 2023-03**

**A resolution to authorize participation in the SISC FLEX Plan**

**WHEREAS** it is determined to be in the best interest of the Alexander Valley Union District (hereinafter referred to as the “Qualified Employer”) to participate in the SISC Flex Plan (the “Plan”) and provide Eligible Employees with a program that allows for certain medical and dependent care expenses to be paid with pre-tax dollars; and

**WHEREAS**, the Self-Insured Schools of California (“SISC”), a Public Agency, has made such a plan available to the Qualified Employer and its Eligible Employees, and is intended to qualify as a “cafeteria Plan” within the meaning of Section 125 of the Internal Revenue Code of 1986, as amended and shall be construed in a manner consistent with that Section. The tax implications of the Plan are subject to rulings, regulations and the application of the tax laws of the state and federal government; and

**WHEREAS** the Plan, consists of a Benefit Cost Plan (commonly referred to as the “premium only portion” of a cafeteria plan or “POP”), a Qualified Health Care Expense Account, and a Qualified Dependent Care Expense Account; and

**WHEREAS**, the Plan provides that a Qualified Employer may, with the consent of SISC, adopt the Plan and participate therein by a properly executed document evidencing said intent of said Qualified Employer.

**NOW, THEREFORE, BE IT RESOLVED:**

1. The Governing Board of the Qualified Employer does hereby adopt the SISC Flex Plan effective the first day of September 11, 2023, and the Qualified Employer hereby consents to such adoption and participation upon the following terms:

a. The categories of employees that are eligible to participate in the Benefit Cost Plan, Qualified Health Care Expense Account, and/or Qualified Dependent Care Expense Account shall be designated by a Qualified Employer on the appendix attached to this Resolution

b. When an organization ceases to be a member of the SISC III Health Benefits program, that organization’s coverage under the SISC Flex Plan terminates. Should this termination occur in the middle of the SISC Flex Plan Year, the terminating organization is required to pay monthly administration fees for each of the SISC Flex Health Care and Dependent Care Participants until the end of the plan year. These administrative fees are specified in the SISC Flex Plan Document, Appendix A, Service Agreement.

c. It is the intention of the parties that the Qualified Employer shall be a party to the Plan and treated in all respects as the Qualified Employer thereunder, with its Eligible Employees to be considered as the Employees and Participants, as the case may be, thereunder.

d. However, the participation of the Qualified Employer in the Plan shall in no way diminish, augment, modify, or in any way affect the rights and duties of the Qualified Employer, its Employees, or Participants, under the Plan.

e. The execution of this Agreement by this Qualified Employer shall be construed as the adoption of the Plan in every respect, or any part thereof as specified in SISC Flex Plan Document, as if said Plan had this date been executed by the Qualified Employer, except as otherwise expressly provided herein or in any amendment that may subsequently be adopted hereto.

f. All actions required by the Plan to be taken by SISC shall be effective with respect to the Qualified Employer if taken by SISC, and the Qualified Employer hereby designates SISC as its agent for such purposes. To the extent SISC designates a person or entity to perform specific administrative functions under the Plan, actions taken by such designee shall be treated as actions taken by SISC.

g. By participating in the Plan, each Qualified Employer understands and agrees that in the event the Internal Revenue Service or any state or political subdivision thereof should ever assess or impose any taxes, charges and/or penalties upon any benefits received under the Plan, the recipient of the benefit will be responsible for those amounts, without contribution from SISC.

h. The periods for filing of Salary Reduction Agreement election forms shall be as established by the Qualified Employer as long as they are in accordance with SISC requirements and the Internal Revenue Code.

i. If a Participant fails to claim any amounts in the Qualified Health Care or Dependent Care Expense account by the time allowed in the SISC Flex Plan, such amounts shall not be carried over to reimburse the Participant for expenses incurred during a subsequent Plan Year and rights to such amounts shall be forfeited by the Participant.

j. If a Qualified Employer maintains any Flex plans in addition to the SISC Flex Plan, the Qualified Employer is responsible for ensuring that the contribution amounts, when aggregated between the existing Flex plans, are in compliance with maximums specified under IRS Code Sections 125 and 129.

k. All forfeitures under this Plan shall be used first to offset any losses experienced by the Plan during the Plan Year as a result of making reimbursements with respect to any Participant in excess of the contributions made by such Participant via salary reductions. Second, forfeitures shall be used to reduce the cost of administering this Plan.

The following resolution, on motion of Trustee \_\_\_\_\_, seconded by Trustee \_\_\_\_\_, was duly passed and adopted this 11<sup>th</sup> day of September, 2023 by the following vote:

AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSENT: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_

GOVERNING BOARD OF THE  
ALEXANDER VALLEY UNION SCHOOL DISTRICT  
By: \_\_\_\_\_  
Title: \_\_\_\_\_  
Qualified Employer Federal I.D. Number: 45-2381410

Appendix to Board Resolution No. 45-2381410;

Qualified Employer: Alexander Valley Union School District

**DESIGNATION OF EMPLOYEES ELIGIBLE TO PARTICIPATE IN THE SISC FLEX PLAN**

The employees that are eligible to participate in the SISC Flex Plan are (check all that apply):

9 \_\_\_\_\_ Certificated employees (including management)

8 \_\_\_\_\_ Classified employees (including management)

11 \_\_\_\_\_ Part time employees. For this purpose, a part time employee shall mean an employee that works less than 20 hours per week (not considered a 50% employee).



# Alexander Valley Union School District

*"A California Distinguished School"*

Matt Reno  
Superintendent-Principal

September 11, 2023

Re: Agenda Item: 12.5 Information/Discussion/Possible Action: Covid-19 Paid Sick Leave Guidance

Dear Trustees,

On February 13, 2023 the Board of Trustees approved extending the Covid-19 Employee Paid Sick Leave Act for employees who have yet to test positive and could be entitled to paid supplemental leave in the event they tested positive between February 13<sup>th</sup>, 2022-June 8, 2023, the last day of school.

Since our return to the 2023-2024 school year, staff has inquired if the same Covid-19 Employee Sick Leave would be in place this school year. The list below contains information that may help provide additional points of data for your guidance on this topic.

- It has been reported that a new Covid variant BA.2.86 is present in the community
- Number of employees impacted by Covid this school year: 1
- Total days missed as of 8/28/23: 2
- Daily cost of substitute teacher: \$180
- California Department of Health: 5 days of isolation after first symptom, if no symptoms, isolate 5 days after first positive test, may return after 5 days with improved symptoms, and fever free for 24 hours.
- If a person has tested positive in the home, employee can still come to work masked
- Total number of employees on site 5 days per week: 18
- Total number of employees on site less than 5 days per week: 14

I have reached out to legal on this topic and have learned there are no restrictions on a local governing Boards decision around this topic. This issue has not been taken up at the State level.

Largest Possible Annual Fiscal Impact: 11 employees @\$180 per day x5 days= \$9900 in sub costs (7 Classroom Teachers, 1 RSP/Intervention Teacher, 1 Custodian, and 2 Office Staff)