Posted June 9, 2023

# West Park Elementary School District

Board of Trustees
Regular Meeting

Computer Center
West Park School District
2695 S. Valentine
Fresno, CA 93706

*Monday, June 12, 2023*
*5:30p.m.*

**In compliance with the Americans with Disabilities Act**, if you need special assistance to access the meeting room or to otherwise participate in this meeting, including auxiliary aids or services, please contact Randy Randolph at (559) 233-6501. Notification by noon on the Friday preceding the board meeting, or at least 48 hours prior to the meeting, will enable the Governing Board to make reasonable arrangements to ensure accessibility to the meeting.

Any writings or documents that are public records and are provided to a majority of the Governing Board regarding an open session item on this agenda will be made available for public inspection in the District Office located at 2695 S. Valentine, Fresno, CA 93706, during normal business hours. Public writings related to regular meeting open session agenda items distributed less than 72 hours in advance of a board meeting will be made available to the public at the time the document is distributed to the majority of the board.

The District welcomes Spanish and other language speakers to Board meetings. Anyone planning to attend and needing an interpreter should call (559) 233-6501, 48 hours in advance of the meeting, so arrangements can be made for an interpreter. *El Distrito da la bienvenida a las personas de hable hispana a las juntas de la Mesa Directiva. Si planea asistir y necesita interpretación llame al (559) 233-6501, 48 horas antes de la junta, para poder hacer arreglos de interpretación.*

Community members have two opportunities to address the Board of Trustees. ***While the Board's meeting will be available for the public to view live online to the full extent possible (absent technical difficulties), public comments during the Board meeting must be made in person.*** If you wish to address the Board on an agenda item, please do so when that item is called. Presentations will be limited to a maximum of three (3) minutes. Time limitations are at the discretion of the President of the Board.

Individuals have an opportunity to address the Board during the Period for Public Discussion on topics within the subject matter jurisdiction of the Board **not** listed on this agenda. If you wish to speak on an item not on the agenda, please fill out a request form and turn it in to the clerk prior to the meeting. You will be called upon to make your comments under "Comments from the Public". Comments will be limited to three (3) minutes, with a total of twenty (20) minutes designated for this portion of the agenda. If you have questions on school district issues, please submit them in writing. The Board will automatically refer requests to the Superintendent.

# AGENDA

## I. OPENING BUSINESS

A. Call Public Session to Order
B. Roll Call: Fernando Alvarez ___ Aida Garcia ___ Araceli Lopez ___ Ezekiel Rodriguez ___ Mark Vivenzi___
C. Pledge of Allegiance
D. Adopt Agenda

## II. PUBLIC COMMENT PERIOD

Public Comment on any item of interest to the public that is within the Board's jurisdiction will be heard. The Board may limit comments to no more than three (3) minutes pursuant to Board Policy. Public comment will also be allowed on each specific agenda item prior to Board action thereon.

Norms

We will be conducting this meeting with the following norms; we will

1. Communicate in a positive and appropriate manner
2. Be respectful in word and deed
3. Listen to understand
4. Be prepared to contribute and participate positively
5. Be supportive.

These are norms employed by our District and will be upheld to ensure a productive meeting.

## III. PUBLIC HEARING

A. Convene Public Hearing on Proposed 2023-2024 Local Control Accountability Plan
B. Convene Public Hearing on Proposed 2023-2024 WPESD Budget

## IV. CONSENT CALENDAR

Items listed under the Consent Calendar are considered to be routine and are acted on by the Board of Trustees in one motion. There is no discussion of these items before the Board vote unless a member of the Board, staff, or public requests specific items be discussed and/or removed from the Consent Calendar. It is understood that the Administration recommends approval on all Consent Items. Each item on the Consent Calendar approved by the Board of Trustees shall be deemed to have been considered in full and adopted as recommended.

A. Routine business transactions:

1. Regular Board Meeting Minutes May 8, 2023
2. Warrants for May 2023

# PUBLIC COMMENT PERIOD

# PUBLIC HEARING

# West Park Elementary School District
## 2023-24 Local Control Accountability Plan (LCAP) and Budget Presentation

**Public Hearing**
Governing Board Meeting
June 12, 2023

# 1 School District
# 2 LCAPs
# 1 SPSA

- On, or before, July 1 each year, a Local Educational Agency (LEA) shall prepare an LCAP
- LEA 1 - West Park Elementary School District
- LEA 2 - West Park Charter Academy
- Local board adopts school district LCAP and submits to County Superintendent of Schools for approval
- Local board (charter authorizer) approves charter school LCAP

# Overview of LCAP Sections

- LCFF Budget Overview for Parents
- Engaging Educational Partners
- Goals, Actions, Expenditures
- Increased or Improved Services for Unduplicated Pupils
- Expenditure Tables
  - 2023-24 Expenditures
  - 2022-23 Annual Update

# Budget Overview for Parents

| West Park Elementary School District | |
|---|---|
| Total Estimated Revenue | $5,831,798 |
| LCFF Supplemental and Concentration (S&C) Grants | $1,162,207 |
| LCFF S&C Carryover from 2022-23 | $1,000,247 |
| Planned LCAP Expenditures for 2023-24 | $6,920,181 |



| West Park Charter Academy | |
|---|---|
| Total Estimated Revenue | $3,435,158 |
| LCFF Supplemental and Concentration (S&C) Grants | $834,648 |
| LCFF S&C Carryover from 2022-23 | $403,019 |
| Planned LCAP Expenditures for 2023-24 | $3,601,253 |

# Engaging Educational Partners

### West Park Elementary School

- Research-based educational materials to support early reading and math skills
- Professional development and coaching
- Bilingual paraprofessionals
- Reduced class sizes
- EL Coordinator to support EL program
- Social and emotional learning
- Mental health support
- Extracurricular activities and clubs
- Field trips
- Improved campus and facilities

### West Park Charter Academy

- Professional development and coaching
- Tutoring support
- Electives
- Access to college courses
- Technology
- Extracurricular activities and clubs
- Socal events
- Field trips
- Additional electives



# Goals, Actions, and Expenditures
## West Park Elementary School District



**GOAL 1**

**Academic Achievement**

- High-Quality Teachers
- English Learner Coordinator
- Bilingual Paraprofessionals
- Teacher Professional Learning & Coaching
- Reading & Math Specialists
- Technology
- Class Size Reduction
- Instructional Leadership



**GOAL 2**

**School Culture**

- Student Recognitions
- Parent Education & Engagement
- Community Engagement Specialist
- Positive Behavioral Interventions & Supports
- Mental Health
- Communication



**GOAL 3**

**Facilities & Operations**

- Building Updates, Outdoor Learning Spaces & Landscaping
- Campus Safety and Security

# Goals, Actions, and Expenditures
## West Park Charter Academy



**GOAL 1**

**Academic Achievement**

- High-Quality Teachers & Staff
- Teacher Professional Learning & Coaching
- Core Curricular Materials & Supplies
- Technology
- Instructional Leadership
- College and Career Readiness



**GOAL 2**

**School Culture**

- Student & Family Engagement
- Transportation
- Student Recognition
- Communication
- Mental Health

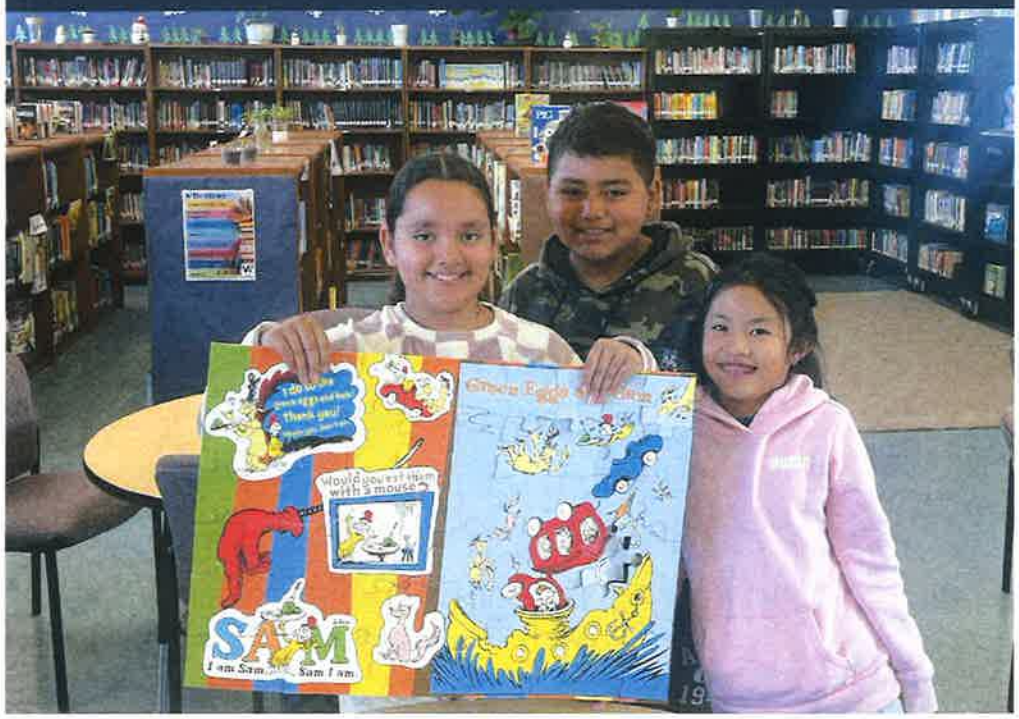


**GOAL 3**

**Facilities & Operations**

- Learning Center Furniture & Equipment
- Campus Safety & Security

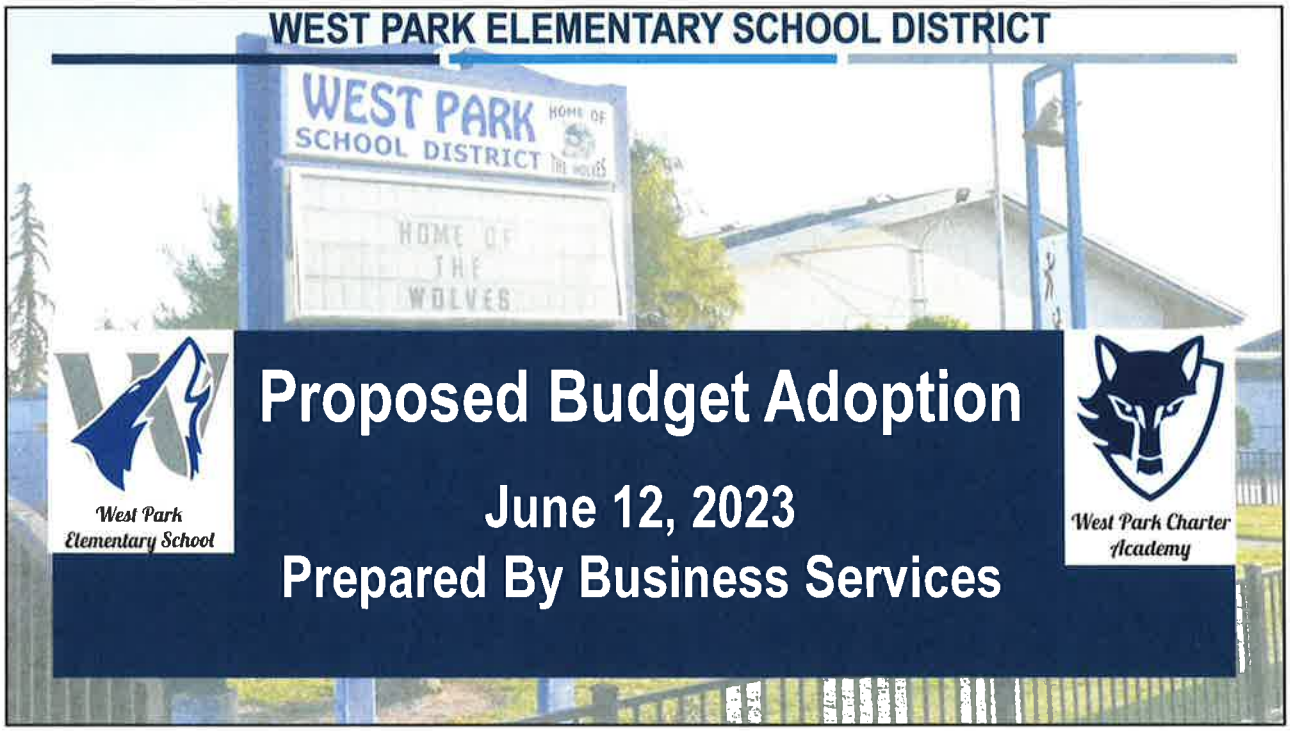
# Increased or Improved Services to Support the Needs of our Students




- Instructional Leadership
- Class Size Reduction
- Tutoring Support
- Paraprofessionals
- Reading and Math Specialists
- Board Certified Behavior Analyst
- Community Engagement Specialist

# 2023-24 Budget

# Thank you




## Process

- California School Districts are required to approve an original budget and at least two interim financial reports each fiscal year (Education Code 42103)
- The Budget is developed using the LCAP and other funding sources.
- Uses assumptions provided by the FCOE and district current data when available
- There is a general decline in enrollment in California, Enrollment and Average Daily Attendance are a concern
- School Budgets strive to be "exactly wrong but are approximately right". Trends are more important than exact numbers.

West Park Elementary School

West Park Charter Academy

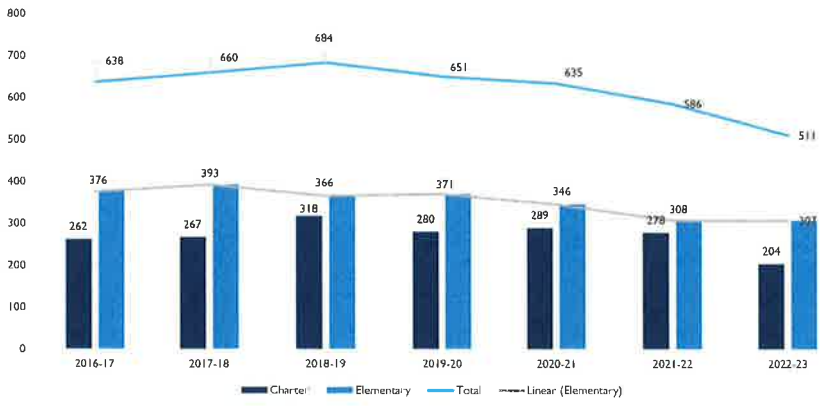
# Revenues

- Ongoing Revenues are largely depended on enrollment and average daily attendance
  - Period 2 Attendance reported in April and historical averages are used
  - State-wide enrollment and ADA are down
- By keeping ADA and enrollment numbers up, we can maintain funding at the levels we currently are at.
- Federal, State and Local Funding Sources

West Park Elementary School

West Park Charter Academy

# Historic Enrollment




West Park Elementary School

West Park Charter Academy

# Local Control Funding Formula

- The Local Control Funding Formula (LCFF) determines the amount of funding guaranteed by the State for the educational program.

| Year | Amount | Difference-PY | COLA |
|---|---|---|---|
| **2023-24** | **$4,518,609** | **-$87,628** | **8.22%** |
| 2024-25 | $4,250,794 | -$267,815 | 3.94% |
| 2025-26 | $4,329,754 | +$78,960 | 3.29% |

West Park Elementary School

West Park Charter Academy

# Expenditures

- According to the state's SACS software, salary and benefits are approximately 66% of all expenditures
- Personnel salaries and benefits are normally the largest expenditure a district incurs
- Other expenditures include materials/supplies and services and other operating expenditures.
- Key Point: The Budget is divided into restricted and unrestricted categories. The restricted portion can only be used for certain categories that the funds are intended for.
  - Federal Funding, State Funding, Local Funding

West Park Elementary School

West Park Charter Academy

# Multi-Year Projections and Fund Balances

- Standard Reserves are required to be at 5% or greater for WPESD
- WPESD Unrestricted Fund Balances are projected to decrease after this year
- Ending fund balance in all years is greater than 5% so the District has earned a positive rating with the state, meaning it is projected to meet all of its financial obligations this year and the next two years
  - Declining enrollment and increases to salary and benefits, increases to supplies, materials and services

West Park Elementary School

West Park Charter Academy

# Ending Fund Balances

Facts about Reserves

- Unlike an operating surplus, reserves can only be spent on one-time purposes and then need to be replaced
- Provide stability to the budget to avoid immediate layoffs when deficits occur
- Needed for cash flow
- **Small school district can be prone to large changes in expenditures and need larger reserve to cover these**
- According to the SACS reporting software, the minimum district reserve is 5%
- The *Government Finance Officers Association* recommends 17% reserves

West Park Elementary School

West Park Charter Academy

# Three Year Projection

Unrestricted General Fund 01 and Fund 17 Special Reserve

| | FY 23-24 | FY 24-25 | FY 25-26 |
|---|---|---|---|
| Beginning Balance | $5,173,220 | $3,694,505 | $2,435,549 |
| Increase/Decrease in Fund | ($1,478,715) | ($1,258,956) | ($866,167) |
| Ending Fund Balance | $3,694,505 | $2,435,549 | $1,569,382 |
| Including Fund 17 | $4,446,231 | $3,187,275 | $2,321,108 |

West Park Elementary School

West Park Charter Academy

# Next Steps

- It is recommended the board approve FY 23-24 Budget at the next meeting
- The report will be filed with the Fresno County Office of Education who will review the budget and provide an opinion
- Governor will sign state budget and district will update budget for board approval
- Careful planning should continue to take place so that restricted monies provide the largest impact to student learning as possible

West Park Elementary School

West Park Charter Academy

# Board Questions and Discussion



West Park Elementary School

West Park Charter Academy

# 2023-2024

# LCFF/LCAP

# ELEMENTARY SCHOOL

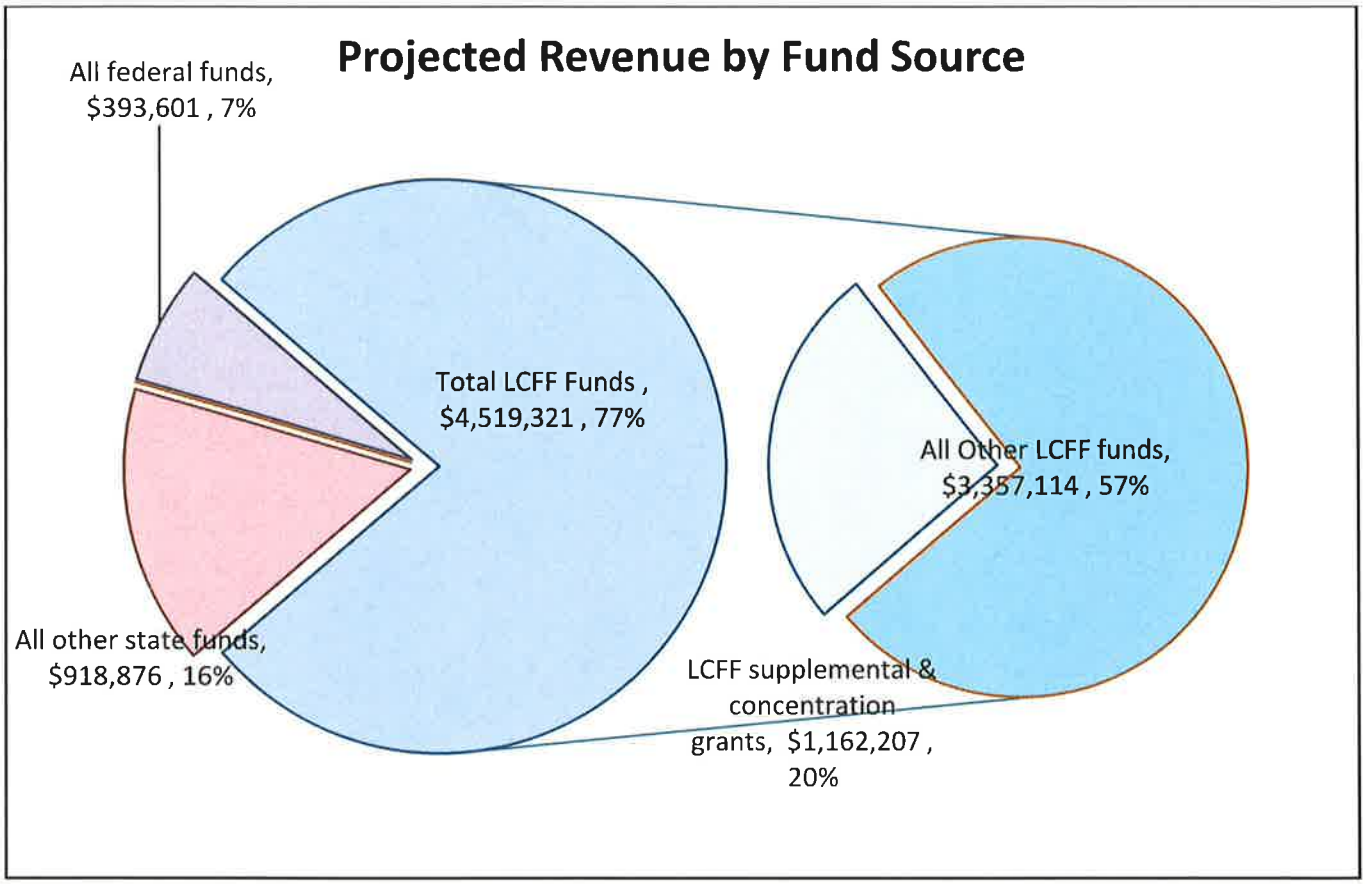
# LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: West Park Elementary School District
CDS Code: 10-62539-6112387
School Year: 2023-24
LEA contact information:
Dr. Brian Clark
Superintendent

(559) 233-6501

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

# Budget Overview for the 2023-24 School Year

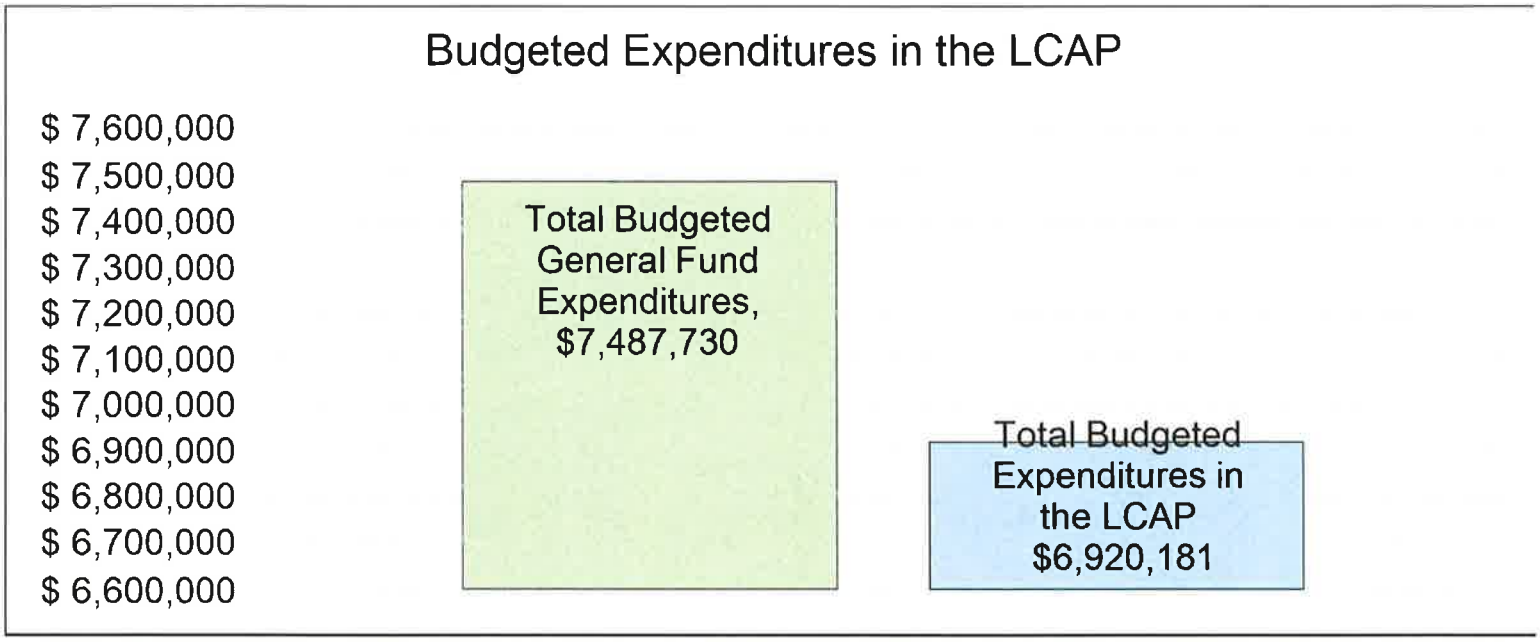



This chart shows the total general purpose revenue West Park Elementary School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for West Park Elementary School District is $5,831,798, of which $4,519,321 is Local Control Funding Formula (LCFF), $918,876 is other state funds, and $393,601 is federal funds. Of the $4,519,321 in LCFF Funds, $1,162,207 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

# LCFF Budget Overview for Parents

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




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

The text description of the above chart is as follows: West Park Elementary School District plans to spend $7,487,730 for the 2023-24 school year. Of that amount, $6,920,181 is tied to actions/services in the LCAP and $567,549 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

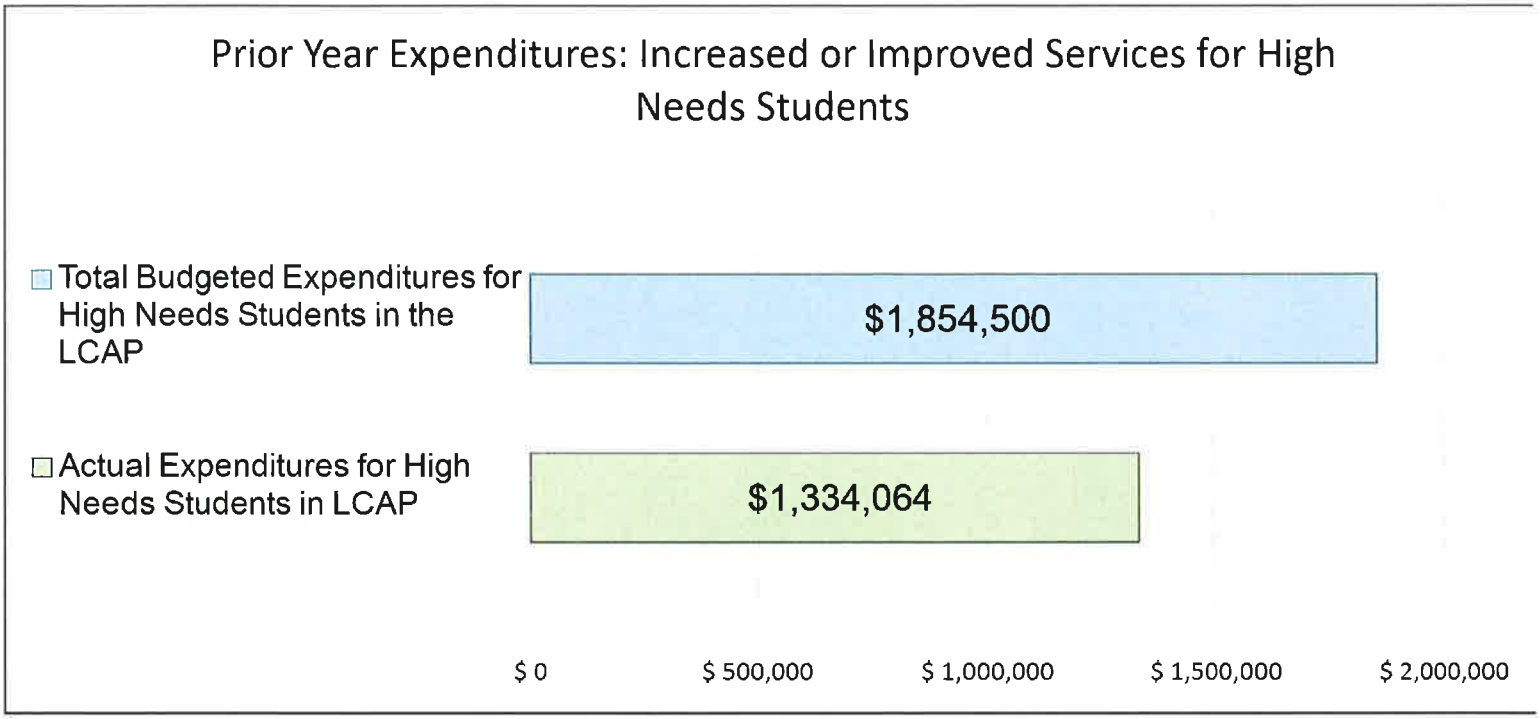
The $567K that is not included in the LCAP are expenditures related to district administration costs, utilities and other district operational costs.

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

In 2023-24, West Park Elementary School District is projecting it will receive $1,162,207 based on the enrollment of foster youth, English learner, and low-income students. West Park Elementary School District must describe how it intends to increase or improve services for high needs students in the LCAP. West Park Elementary School District plans to spend $2,628,348 towards meeting this requirement, as described in the LCAP.

# LCFF Budget Overview for Parents

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




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

The text description of the above chart is as follows: In 2022-23, West Park Elementary School District's LCAP budgeted $1,854,500 for planned actions to increase or improve services for high needs students. West Park Elementary School District actually spent $1,334,064 for actions to increase or improve services for high needs students in 2022-23.

The difference between the budgeted and actual expenditures of $520,436 had the following impact on West Park Elementary School District's ability to increase or improve services for high needs students:

There was no adverse impact on most planned actions as one time funds with time sensitivity were used to supplant a portion of the budgeted LCAP funds. The lack of qualified candidates to fill the positions of ELA and Math Instructional Specialist, and ELD Coordinator impacted the availability of additional intervention services and planned improvements to the English Leaner program. These positions are planned in the 2023-24 LCAP since the need for these additional services remains a priority.

# Local Control and Accountability Plan

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

| Local Educational Agency (LEA) Name | Contact Name and Title | Email and Phone |
|---|---|---|
| West Park Elementary School District | Dr. Brian Clark<br>Superintendent | brian_c@wpesd.org<br>(559) 233-6501 |

# Plan Summary [2023-24]

## General Information

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

Serving students since 1885, West Park Elementary School District is committed to providing quality learning opportunities customized to the needs of each learner. The well-being and safety of each student and staff member is a priority. The West Park Elementary School District serves students in prekindergarten through Grade 8 at West Park Elementary School and is the authorizer of West Park Charter Academy, a transitional kindergarten through Grade 12 public charter school. There are two charter school locations, one in Fresno, and one in Hanford. West Park Elementary School and the district offices are located in a rural 25 square-mile area southwest of the City of Fresno.

The West Park Elementary School District LCAP focuses exclusively on West Park Elementary School and is considered a single school district for the purposes of state accountability and reporting. The West Park Charter Academy is required by state law to complete a separate LCAP specific to the needs and priorities of the charter school locations which is approved annually by the authorizer.

West Park Elementary School has a student enrollment of 307 students. The student population is predominately Hispanic/Latino (79%), with 12% Asian, 7% White, and less than 1% African American. The majority of students at West Park Elementary School are from low-income families, 89% are identified as socio-economically disadvantaged. Approximately, 44% of students are English learner students, 11% are students with disabilities, 1% are homeless youth, and 1% are foster youth.

West Park Elementary School engages all learners through a focus on equity, access, and academic rigor with inclusive practices in a variety of environments. Low student-teacher ratios and the support of additional adults on campus ensure personalized attention to the needs of each learner. The district is focused on equity through the integration of California's Social and Emotional Guiding Principles: 1) Whole child development, 2) Commitment to equity, 3) Building capacity through an intentional focus on relationship-centered learning environments, 4) Partner with families and community partnerships, and 5) Learning and continuous improvement.

Access to technology supports equitable learning opportunities by providing all students with an electronic device for use at both home and school. Teachers and student support staff are provided professional development and are encouraged to participate in learning opportunities that will enhance student learning.

The condition of school facilities impacts student success. Disparities across schools are a reality that demands attention where equitable learning opportunities are a priority. West Park Elementary School District is prioritizing facility renovations to create environments where teachers can teach to the best of their ability and students can learn to the best of their ability. Students and staff who attend and work in districts that are visually appealing, tend to value their school more. In 2023, West Park Elementary School facilities are undergoing a modernization project for the first time in decades. The project involves extensive work that will update the multi-purpose building. Improvements to the roof and ceiling are underway. The HVAC system as well as upgrades to the wiring in the multi-purpose building are paramount. New breaker boxes were installed in order to update the wiring to improve structural damage and ensure equipment safety. Other improvements include the modernization of student restrooms. Expensive investments in the restrooms will improve tile surfaces and plumbing. Classroom doors will be replaced and entries will be renovated to accommodate the new doors. The project will also entail new paint on classroom buildings and other structures which is extremely important as the paint is currently faded and chipped. The modernization project will bring much-needed improvements to West Park Elementary School District. Once the work has been completed, the overall curb appeal of West Park Elementary School will improve and the investment will have a positive impact on the culture and climate of the school.

## Reflections: Successes

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

The West Park Elementary School District 2022 California School Dashboard and local survey data provide insight into the district's success and significant needs in the areas of academics, school culture and climate, and student engagement in school.

Chronic absenteeism and the academic performance of students in English language arts and mathematics on the statewide Smarter Balanced Assessments will be addressed as an overall need in the Reflections: Identified Needs section of the LCAP.

ENGLISH LEARNER PROGRESS INDICATOR (ELPI)

English learner students take the English Language Proficiency Assessments for California (ELPAC) to measure progress toward English language proficiency. The ELPAC has 4 levels that are divided into 6 English Learner Progress Indicator (ELPI) levels to determine whether English learner students made progress toward English language proficiency. As reported in the West Park Elementary School District 2022 California School Dashboard, 49.6% of English Learner students are making progress toward English Language proficiency. This is significantly higher than the last reported ELPI rate of 27.5% in the 2019 California School Dashboard, however, it is still below the statewide rate of 50.3% of English Learner students making progress toward English language proficiency in 2021-22. West Park Elementary School District plans to build upon this success by continuing to prioritize the academic needs of its English learner students by employing bilingual paraprofessionals to provide direct support to English Learner students and their families and by providing professional learning opportunities focused on strategies to support English learner students in learning the California content standards.

LOCAL SURVEYS

Based on the results of the 2022-23 local student survey, 85% of students who responded to the survey report they believe their teacher wants them to succeed in class. Research confirms teachers who communicate positive expectations to students through encouraging words positively impact a student's future potential. A teacher's beliefs about their student's growth potential impact not only their own actions but in turn, impact actual student growth. The power of believing that all students can learn is significant, especially for historically underserved populations.

Based on the results of the 2022-23 local parent survey, 83% of parents who responded to the survey report their child's school has created a welcoming environment for all families in the community. Research and evidence confirm that student attendance improves when a school community offers a warm and welcoming environment that engages students and families. Students are more likely to come to school when they feel safe, know that someone at the school cares about them, and are provided engaging and relevant learning opportunities. Families are more likely to make sure their children are in class every day when they know school staff are looking out for their children's best interests. The families who responded to the survey this year, which represented about 20% of parents/guardians, provide valuable insight into how West Park Elementary School can learn more about how to ensure this is the experience of every family in our community.

## Reflections: Identified Need

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

2022 CALIFORNIA SCHOOL DASHBOARD

Due to the overall low performance of all student groups on the 2022 California School Dashboard, there are no student groups performing two or more levels below the "all student" group. Overall, students scored "very low" on both Academic Indicators (ELA and math), "very high" on the Chronic Absenteeism Indicator, and "high" on the Suspension Rate Indicator. As per Education Code 52064(e)(5), West Park Elementary School District is not yet required to write a specific goal to address consistently low-performing student groups. However, this

may be a requirement in future years if low performance persists. The only state indicator that helped the district remove its status as a Comprehensive Support and Intervention (CSI) school is the English Learner Progress Indicator which was discussed in the previous prompt.

Based on the performance of West Park Elementary School during the 2021-22 school year, there are two areas of state and federal accountability the district has been required to address during the 2022-23 school year. The two areas of accountability are described below:

DIFFERENTIATED ASSISTANCE

The first is Differentiated Assistance. The performance of West Park Elementary School District during the 2021-22 school year and reported in the 2022 California School Dashboard resulted in the district's eligibility for Differentiated Assistance in the 2022-23 school year. The district met the criteria for eligibility based on the performance of the English Learner, Low Income, and Hispanic student groups on the Chronic Absenteeism Indicator ("very high"), English Language Arts Academic Indicator ("very low"), and Mathematics Academic Indicator ("very low") during the 2021-22 school year. Although the Students with Disabilities and Asian student groups did not contribute to the district's eligibility status for Differentiated Assistance, these student groups also scored "very high" on the Chronic Absenteeism Indicator. As a part of the Differentiated Assistance process, district leadership has actively participated with the Fresno County Office of Education continuous improvement team to review data and delve into the root causes for low academic achievement experienced during the 2021-22 school year and high levels of chronic absenteeism that were also experienced during the 2021-22 school year.

ADDITIONAL TARGETED SUPPORT AND IMPROVEMENT (ATSI)

The second is Additional Targeted Support and Improvement (ATSI). The performance of West Park Elementary School during the 2021-22 school year and reported on the 2022 California School Dashboard resulted in the school's identification as ATSI. The school met the criteria for identification as an ATSI school based on the performance of the Asian, Hispanic, Low Income, and Students with Disabilities student groups. The Asian and Students with Disabilities student group status of "very high" on the Chronic Absenteeism Indicator contributed to West Park Elementary School's identification as an ATSI school, and the Hispanic and Low Income student group status of "very high" on the Chronic Absenteeism Indicator and their status of "very low" on the Academic Indicators contributed to West Park Elementary School's identification as an ATSI school. The criteria for ATSI identification are very similar to the criteria for Differentiated Assistance, both are a result of very high levels of chronic absenteeism and very low levels of academic performance. As a requirement of ATSI schools, any resource inequities must be identified in this section and a plan to address those resource inequities must be included in the LCAP actions.

Identified resource inequities include 1) Disparities in fully credentialed teachers. Teacher turnover rates exceed neighboring school districts in Fresno County. As a result, West Park Elementary School must recruit new teachers every year. Further complicating this disparity is the labor shortage in the education market. As a result, it is often teachers new to the profession who are in the process of earning their teaching credentials who join the West Park Elementary School team. This disparity impacts students disproportionally, as some students may have access to teachers with many years of experience who are fully credentialed, while other students are served by a first-year teacher. 2) Lack of research-based instructional materials and consistency in the implementation of core academic standards. 3) Shortage of reading and math specialists. The challenge West Park Elementary School is facing with finding and hiring qualified reading and math specialists has disproportionally impacted the identified student groups including low-income students, English learner students, and students with

disabilities either because they are part of an historically underserved student population or they are a student that requires additional support to access academic standards.

CHRONIC ABSENTEEISM INDICATOR

Last year, chronic absenteeism was very high for all student groups with 53.5% of students missing at least 10% of the instructional days during the 2021-22 school year. This rate is significantly higher than the previous year at 16.3% chronically absent. The reason for this sharp increase cannot be explained completely by the impact of the pandemic since chronic absenteeism in 2020-21 was considerably less, but also impacted by the pandemic. A study of 2022-23 absence data, student surveys, student focus groups, and input collected from parents/guardians during the 2022-23 school year revealed the need for a more robust student attendance monitoring and outreach system as a root cause of the problem of high chronic absenteeism. With the establishment of appropriate and timely support for families, the barriers that led to low attendance levels can be effectively addressed and removed.

During the 2022-23 school year, a Pupil Services Specialist was hired as a first step to address high levels of chronic absenteeism whose primary focus is to establish a data monitoring system to ensure students are identified early so that appropriate support and interventions can be provided to increase school attendance. Once the individual students who struggle with regular attendance at school are identified, the next step will be to develop individualized student attendance plans. During the 2023-24 school year, a Community Engagement Specialist will be hired to work in collaboration with the Pupil Services Specialist to provide direct support to families and help them access the support they need to in turn support their child's active engagement in school. The Community Engagement Specialist will also provide a much-needed service of identifying, in partnership with families, appropriate parent education programs. Strengthening the district's School Attendance Review Team (SART) and School Attendance Review Board (SARB) processes will also help to ensure a holistic response to the causes of student truancy, rather than focusing solely on strategies that are consequential in nature or only reward the students with good attendance. The goal is to help chronically absent students and their parents or guardians solve school attendance and behavior problems through the use of available school and community resources. The addition of a Board Certified Behavior Analyst (BCBA) to the team in 2023-24 will add a resource for teachers, students, and families focused on the social, emotional, and behavioral needs of students creating plans and providing direct support to improve problematic behaviors that also act as a barrier to student's regular attendance and active engagement in school.

ENGLISH LANGUAGE ARTS AND MATHEMATICS ACADEMIC INDICATORS

Student group performance on the state Academic Indicators revealed overall low and declining levels of performance as well as disparate levels of performance between students with disabilities and English Learner students and other student groups. Research supports the correlation between the increase in chronically absent students and declining performance in academics. When students are not in school, they are not provided the opportunity to learn with their teachers or their peers.

Comparison of English language arts performance from 2021 to 2022
Overall 23.5% to 17.2%
SWD 14.3% to 9.5%

Low-Income 24.0% to 16.3%
English Learners 13.1% to 7.9%
Asian 30.4% to 24.0%
Hispanic 23.4% to 17.6%
White 14.3% to 0%

Comparison of Mathematics performance from 2021 to 2022
Overall 8.3% to 8.4%
SWD 0% to 9.5%
Low-Income 8.1% to 6.8%
English Learners 1.0% to 4.5%
Asian 13.1% to 8.0%
Hispanic 7.7% to 8.5%
White 7.1% to 7.7%

The reclassification of English Learner students to fluent English proficient status is also an area of identified need and is a goal of the district's English Language Development programs. The current reclassification rate is 6.2% which is less than the reclassification rate of 14.1% in Fresno County and 14.9% statewide.

The newly created Academic Leadership Team (ALT) is a critical step to ensure distributed instructional leadership practices among teachers and engagement in continuous improvement practices focused on increasing student academic performance. The initial work of identifying the root causes of low student academic achievement has begun. Teachers have communicated the need to invest in research-based educational materials to support early reading mathematics skills including effective training for all teachers and ongoing coaching to support effective implementation of the curriculum. Paraprofessionals will be included in professional learning opportunities to strengthen their capacity to effectively support students in the classroom. The ALT will identify professional development and coaching opportunities for teachers focused on high-quality, standards-aligned differentiated instructional strategies and appropriately scaffolded lessons that meet the needs of our low-performing students, English Learner students, and students with disabilities. A renewed focus on professional learning communities during weekly early release days will provide an ongoing process in which teachers work collaboratively in recurring cycles of inquiry and action research to achieve better results for the students they serve. There is a commitment to uninterrupted English language arts and mathematics instructional blocks and one-on-one tutoring for TK through Grade 3 students in reading and math. Additional strategies added this year include a routine system for monitoring the quality of instructional time and common planning time to ensure all students have access to the content and are learning to their greatest potential.

# LCAP Highlights

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

The key features of the West Park School District LCAP include:

Goal 1 is focused on the progress and performance of all students, including unduplicated student groups (Low Income, English Learners, and Foster Youth). This goal emphasizes teacher effectiveness, the use of assessments to inform instruction, academic interventions, and the effective use of standards-aligned instructional materials.

Goal 2 is focused on a school culture where communication is valued, family partnership is a priority, and students' social, emotional, and behavioral learning and well-being are understood and effectively supported.

Goal 3 is focused on ensuring effective maintenance and improvement of facilities and operations and creating a 21st-century learning environment that promotes student and staff success.

# Comprehensive Support and Improvement

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

## *Schools Identified*

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

Not Applicable.

## *Support for Identified Schools*

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

Not Applicable.

## *Monitoring and Evaluating Effectiveness*

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

Not Applicable.

# Engaging Educational Partners

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

The West Park Elementary School administration provided many opportunities to engage with educational partners to inform the development of the 2023-24 LCAP and Local Indicators Report. All parents, including parents of unduplicated pupils, students, community members, and LEA personnel were engaged and involved in the LCAP process through informal and formal feedback including surveys, meetings, and community forums.

The district sought input from teachers during staff meetings in 2022-23.
The administration, including the dean of schools and the superintendent, provided ongoing input during the development of the LCAP.
The district sought input from the local certificated bargaining unit, (WPECA) on March 29, April 19, May 10, and June 2, 2023.
The district sought input from local CSEA beginning on January 30, 2023, and February 2, and through formal written communication on May 30, 2023.
The draft 2023-24 LCAP was presented to all educational partners on the district website for comment and suggestions from May 30 to June 23, 2023.
The Parent Advisory Committee reviewed the LCAP during meetings held on April 20, and May 18, 2023. The district was able to answer all questions during the meeting. There were no questions formally submitted which would have required a written response from the Superintendent.
The District English Learner Parent Advisory Committee reviewed the LCAP during meetings held on March 31 and May 18, 2023.
The district consulted with the SELPA through attendance at its monthly meetings and individual consultation with staff. Student records for the students receiving services from FCSS were reviewed to ensure information was up-to-date and parents were receiving appropriate notification regarding their child's services. Based on input from SELPA staff and consultation with FCSS service providers, the district has ensured that actions in the LCAP for persons with exceptional needs were aligned with the strategies in the Local Plan for students with disabilities.

Parents and families, certificated staff, support staff, and TK-8 grade students were surveyed from March 16, 2023, through March 24, 2023.

The public comment period took place from June 9 to June 28, 2023. The public hearing of the LCAP took place on June 12, 2023. The Local Indicators Report was presented during the same meeting.

The LCAP was approved by the WPESD Governing Board at a special meeting on June 28, 2023, followed by approval of the budget.

Submitted to FCSS on June 29, 2023.

A summary of the feedback provided by specific educational partners.

Teachers and staff communicated the need to invest in research-based educational materials to support early reading mathematics skills including effective training for all teachers during contracted days. Teachers also communicated the need for consistent curriculum and teacher input in materials selection. Paraprofessionals need to be included in professional learning opportunities. Teachers expressed interest in utilizing some of the common planning time to provide professional development to ensure all teachers participate. Teachers shared a need for additional support staff to provide direct support to students and families as it relates to students' social, emotional, and behavioral needs. Teachers maintain an interest in reduced class size to ensure they have the time needed to work one-on-one with individual students and provide in-class interventions and support to help them access grade-level concepts and skills. The need for reading and math specialists continues as a priority. Additional paraprofessionals, especially bilingual personnel, are needed to provide direct support to students in the classroom. An EL Coordinator is needed to support the development of a comprehensive EL program. Teachers continue to advocate for enhanced stipends for additional assignments. Teachers are interested in additional education opportunities for students including art, social-emotional learning, speech/debate, robotics, student council, field trips, school assemblies, 6th-grade camp, enhanced communication in classrooms, improved campus security, and ongoing and improved professional learning opportunities.

Students expressed an interest in more club options (martial arts, art, dance, botany, crafts and creative arts, electronics, technology), instrumental music classes, sports programs including softball and baseball, school assemblies, a student council, a counselor, new and more play equipment, an improved yearbook, a revised dress code, a gymnasium, food vending machines, a fruit bar, the re-establishment of the school garden, student lockers, new furniture for classrooms, school safety equipment, a blacktop upgrade, a landscaping upgrade, and effective abatement of the rodent issue on the athletic fields.

The District English Learners Advisory Committee (DELAC) communicated a need for improved communication between the teacher and home, more tutoring services, music/art classes, dance classes, a GATE program, awards assemblies, multicultural celebrations, migrant services, available class supplies, an improved plan for student pick-up, improved food services, more and improved student play structures, additional shade structures, and additional student supervision.

The Parent Advisory Committee (PAC) communicated a need for intersessions during all the breaks including summer school, planned and on the calendar when school starts, reading and math interventions (including specialists), professional development for all teachers and paraprofessionals during the contracted day, art and music classes, more field trips, 6th-grade camp, guest speakers, career day, student clubs, assemblies, cultural awareness events and celebrations, more structured recesses and campus procedures, student government, re-establishment of a student store, enhanced mental health services, expanded sports opportunities, gymnasium, improved sports facilities, and an improved security system.

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

The specific input from each Educational Partner group is listed above. The trending aspects of each goal (as verified by the number of educational partner members who articulated this need) are:

Goal #1: (Academic Objectives) -- Educational partners focused on improved and consistent curricular resources, professional development provided by qualified experts, more co-curricular opportunities, interventions, and additional support for students who struggle.

Goal #2: (School Culture) -- Educational partners identified a need for recognition of diverse cultures in the curriculum and in school-wide events. Sufficient campus supervision and consistently implemented campus procedures are a priority of all educational partners. Opportunities for students to engage in school through co-curricular activities, clubs, field trips, and student leadership responsibilities were shared by all educational partners. The need for mental health support and social-emotional learning was consistent feedback from educational partners.

Goal #3: (Facilities Operation) -- Educational partners would like to see newer play equipment and structures. The continuation of the campus improvements that are taking place is desired by all partners. An updated security system to help ensure school safety is a universal concern of all partners.

# Goals and Actions

## Goal

| Goal # | Description |
|---|---|
| 1 | Improve student academic achievement for all students, including English learners, foster youth, low-income students, and students with exceptional needs. |

An explanation of why the LEA has developed this goal.

This goal provides the general guidelines and direction for the district's program for students, maximizing our use of federal, state, and local resources. This goal was developed to describe our commitment to student academic progress through contributing actions that are designed to meet the needs, conditions, and circumstances of low-income students, English learner students, and foster youth. This goal demonstrates a dedication to continuous improvement through evidenced-based practices that effectively support equitable student learning and outcomes.

Smarter Balanced Assessments (SBAC) in English Language Arts and Mathematics were administered in 2019, 2021, and 2022. Due to disruptions caused by the pandemic, the 2020 assessments were not administered as directed by the California Department of Education. For this reason, a comparison between 2021 and 2022 student performance in ELA and math is made rather than a 3-year trend analysis. Student performance in English language arts declined significantly from 2020-21 to 2021-22 from 23.5% meeting or exceeding standards to 17.2% meeting or exceeding standards in English language arts. In mathematics, student performance remained constant at 8.4%. These results are particularly significant when compared to the overall performance of students in Fresno County. In 2021-22, 42.8% of Fresno County students met or exceeded English language arts standards compared to 17.2% at West Park Elementary School. In mathematics, 28.4% of Fresno County students met or exceeded standards compared to 8.4% at West Park Elementary School.

In the area of English language arts in 2021, low-income students performed at the same level as students overall, but in 2022 their performance declined at a greater rate. In 2022, low-income student performance in English language arts declined by 7.7%, compared to 6.3% overall, creating a performance gap for low-income students. In 2021 and 2022, English learner students performed significantly lower than students overall in the area of English language arts. The gap in performance for English learner students persists at 10 percentage points below all students. There are fewer than 10 foster youth in the district and for this reason, their scores are not reported.

Students Meeting or Exceeding Standards in ELA: Percentage change from 2021 to 2022

Overall: 23.5% (2021), 17.2% (2022) Change from 2021 to 2022 is -6.3%
Students with Disabilities: 14.3% (2021), 9.5% (2022); Change from 2021 to 2022 is -4.8%
Low-Income: 24.0% (2021), 16.3% (2022); Change from 2021 to 2022 is -7.7%
English Learners: 13.1% (2021), 7.9% (2022); Change from 2021 to 2022 is -5.2%
Asian: 30.4% (2021), 24.0% (2022); Change from 2021 to 2022 is -6.4%

Hispanic: 23.4% (2021), 17.6% (2022); Change from 2021 to 2022 is -5.8
White: 14.3% (2021), 0% (2022); Change from 2021 to 2022 is -14.3%

Students Meeting or Exceeding Standards in Math: Percentage change from 2021 to 2022

Overall: 8.3% (2021), 8.4% (2022); Change from 2021 to 2022 is -0.1%
Students with Disabilities: 0% (2021), 9.5% (2022); Change from 2021 to 2022 is +9.5%
Low-Income: 8.1% (2021), 6.8% (2022); Change from 2021 to 2022 is -1.3%
English Learners: 1.0% (2021), 4.5% (2022); Change from 2021 to 2022 is +3.5%
Asian: 13.1% (2021), 8.0% (2022); Change from 2021 to 2022 is -5.1%
Hispanic: 7.7% (2021), 8.5% (2022); Change from 2021 to 2022 is -0.8%
White: 7.1% (2021), 7.7% (2022); Change from 2021 to 2022 is +0.6%

In the area of mathematics in 2021, low-income students performed at the same level as students overall, but in 2022 their performance declined at a greater rate. In 2022, low-income student performance in mathematics declined by 1.3%, compared to 0.1% overall, creating a performance gap for low-income students. In 2021 and 2022, English learner students performed significantly lower than students overall. However, the gap in performance between English learner students and all students is decreasing. In 2022, English learner student performance in mathematics increased by 3.5% compared to an overall decrease for all students of 0.1%. The closing of the achievement gap in mathematics is also true for students with disabilities. In 2021, no students with disabilities met or exceeded standards in mathematics, but in 2022, that percentage grew to 9.5% of students with disabilities meeting or exceeding standards in mathematics.

The actions in Goal 1 are designed to ensure continuously improving student academic achievement over time. The Smarter Balanced Assessment results tell a different story of declining student performance. For this reason, an in-depth needs analysis to understand the root causes for declines in student academic achievement took place during the 2022-23 school year to surface the necessary steps that need to be taken to reverse this trend and realize positive growth in student academic achievement in 2023-24. The actions in Goal 1 were revised based on the results of this in-depth needs analysis.

## Measuring and Reporting Results

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|---|---|---|---|---|
| Appropriately Assigned and Fully Credentialed Teachers | Misassignments: 0%<br>Vacancies: 0%<br><br>Data Year: 2019-20 | 100% of teachers appropriately assigned and fully credentialed. | 71.7% of teachers appropriately assigned and fully credentialed | | 100% Appropriately Assigned and Fully Credentialed Teachers |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|---|---|---|---|---|
| | Data Source: HR Department | Data Year 2020-21<br>Data source: HR Department Reported to Governing Board, June 13, 2022 | Data Year: 2020-21<br>Data Source: DataQuest 2020-21 Teaching Assignment Monitoring Outcomes | | |
| Access to Standard-Aligned Instructional Materials | Core materials aligned: 100%<br>Students with access: 100%<br><br>Data Year: 2020-2021<br>Data Source: Annual Williams Act Inspection | Core materials aligned: 100%<br>Students with access: 100%<br><br>Data Year: 2021-2022<br>Data Source: Annual Williams Act Inspection<br><br>Reported to Governing Board, June 13, 2022 | Core materials aligned: 100%<br>Students with access: 100%<br><br>Data Year: 2022-2023<br>Data Source: Annual Williams Act Inspection<br><br>Reported to Governing Board, March 27, 2023 | | Core materials aligned: 100%<br>Students with access: 100%<br><br>Data Year: 2023-2024<br>Data Source: Annual Williams Act Inspection<br><br>Report to Governing Board, June 2024 |
| Implementation of Standards for All Students and Enable ELs' Access to CCSS and ELD Standards | ELD materials aligned: 100%<br>Students with access: 100%<br><br>Data Year: 2020-2021<br>Data Source: Local Teacher Survey | Standards-aligned materials implemented in 100% of classrooms, including ELD standards for English Learners to enable access to the state standards and core curriculum.<br><br>The District had a rating of 4 on a scale of 1 to 5 on the state's | Standards-aligned materials implemented in 100% of classrooms, including ELD standards for English Learners to enable access to the state standards and core curriculum.<br><br>The District had a rating of 3 on a scale of 1 to 5 on the state's | | Adjusted Standards-aligned materials will be used in 100% of classrooms, including ELD standards for English Learners to enable access to the state standards and core curriculum.<br><br>The District will have a rating of 4.5 or more on a scale of 1 to 5 on |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|---|---|---|---|---|
| | | self-reflection tool for implementation of state standards.<br><br>Reported to Governing Board, June 13, 2022<br><br>Data Year: 2021-2022<br>Data Source: Local Teacher Survey | self-reflection tool for implementation of state standards.<br><br>Reported to Governing Board, March 27, 2023<br><br>Data Year: 2022-2023<br>Data Source: Local Teacher Survey | | the state's self-reflection tool for implementation of state standards.<br><br>Reported to Governing Board, June 2024<br><br>Data Year: 2023-2024<br>Data Source: Local Teacher Survey |
| Smarter Balanced ELA | Smarter Balanced ELA TBD once results become available.<br><br>Data Year: 2020-2021<br>Data Source: DataQuest | Students Meeting or Exceeding Standards in ELA<br><br>Overall 23.5%<br>SWD 14.3%<br>Low-Income 24.0%<br>English Learners 13.1%<br>Asian 30.4%<br>Hispanic 23.4%<br>White 14.3%<br><br>Data Year: 2020-2021<br>Data Source: DataQuest | Students Meeting or Exceeding Standards in ELA<br><br>Overall 17.2%<br>SWD 9.5%<br>Low-Income 16.3%<br>English Learners 7.9%<br>Asian 24.0%<br>Hispanic 17.6%<br>White 0%<br><br>Data Year: 2021-22<br>Data Source: DataQuest | | Smarter Balanced ELA: 5% increase each year of Overall students, Low-Income students, Hispanic students, and Asian students meeting or exceeding standard. 7% increase each year for English Learners, Students w/Disabilities, and White students.<br><br>Data Year: 2023-2024<br>Data Source: DataQuest |
| Smarter Balanced Math | Smarter Balanced Math TBD once | Students Meeting or Exceeding Standards in Math | Students Meeting or Exceeding Standards in Math | | Smarter Balanced Math: 5% increase each year of all |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|---|---|---|---|---|
| | results become available.<br><br>Data Year: 2020-2021<br>Data Source: Dataquest | Overall 8.3%<br>SWD 0%<br>Low-Income 8.1%<br>English Learners 1.0%<br>Asian 13.1%<br>Hispanic 7.7%<br>White 7.1%<br><br>Data Year: 2020-2021<br>Data Source: DataQuest | Overall 8.4%<br>SWD 9.5%<br>Low-Income 6.8%<br>English Learners 4.5%<br>Asian 8.0%<br>Hispanic 8.5%<br>White 7.7%<br><br>Data Year: 2021-22<br>Data Source: DataQuest | | students meeting or exceeding standard. 7% increase each year for English Learners.<br><br>Data Year: 2023-2024<br>Data Source: DataQuest |
| English Learner Students Making Progress toward English Proficiency | 27.5% making progress towards English Language proficiency<br><br>Data Year: 2018-19<br>Data Source: Fall 2019 ELPAC | Refer to data below in lieu of ELPI per suspended 2020 ELPAC<br><br>Level 4 - 9%<br>Level 3 - 21%<br>Level 2 - 31%<br>Level 1 - 39%<br>Data Year: 2021<br>Data Source: ELPAC | 49.6% making progress towards English language proficiency<br><br>Data Year 2021-22<br>Source: 2022 California School Dashboard English Learner Progress Indicator (ELPI) | | Data Year: 2022 and 2023<br>Data Source: Fall 2023 ELPI |
| EL Reclassification Rate | El Reclassification rate 3.2%<br><br>Data Year: 2019-2020 | English Learner Reclassification Rate 0%<br><br>Data Year: 2020-21 | English Learner Reclassification Rate 0%<br><br>Data Year: 2021-22 | | English Learner Reclassification rate above 10%<br><br>Data Year: 2022-23 |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|---|---|---|---|---|
| | Data Source: Dataquest (Annual Reclassification (RFEP) Counts and Rates)<br><br>No reclassification in 2020-21 because ELPAC was not administered. | Data Source: Dataquest Annual Reclassification (RFEP) Counts and Rates<br><br>[The ELPAC was administered to 175 (21 initial, 154 summative) students in 2020-21.] | Data Source: Local Data<br><br>CDE reported that 2021-22 Reclassification Rates will be available available at DataQuest after July 2023. | | Data Source: Dataquest (Annual Reclassification (RFEP) Counts and Rates) |
| Broad Course of Study | Students with access to broad course of study: 100%<br>Data Year: 2020-2021<br>Data Source: 2021 California School Dashboard | All students had access to a broad course of study.<br><br>Results of the State's Self-Reflection Tool Reported to Governing Board, June 13, 2022 | All students had access to a broad course of study.<br><br>Results of the State's Self-Reflection Tool Reported to Governing Board, June 12, 2023 | | All students will have access to a broad course of study.<br><br>Results of the State's Self-Reflection Tool Reported to Governing Board, June 2024 |

## Actions

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| **1.1** | Access to a Broad Course of Study | All students have access to a broad course of study. Low-income students, English learner students, foster and homeless youth, and students with exceptional needs have access to additional support through increased staffing and supplemental instructional materials to ensure equitable access to the California content standards.<br><br>An English Learner Coordinator, bilingual paraprofessionals, and ELA and math specialists will partner with teachers to ensure the specific | $3,168,940.00 | No |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| | | needs of English learner students are met by creating equitable learning opportunities for all English learner students.<br><br>The Academic Leadership Team will serve as teacher leaders to support a quality instructional program that is accessible to all learners through peer mentorship and support during collaborative teacher planning time.<br><br>District educational partners believe in the importance of programs and activities that enhance the core curriculum to encourage students' active engagement in school. The district will provide clubs, athletics, motivational programs, and other co-curricular activities to help students feel connected to the school community. | | |
| **1.2** | Professional Development for Teachers and Paraprofessionals | The 2022 California Assessment of Student Performance and Progress (CAASPP) results show all students including low-income students, English learner students, and foster youth are performing significantly below their peers throughout the county and state in English language arts, mathematics, and science.<br><br>Research and educational best practices provide evidence that well-prepared and effective teachers and paraprofessionals have a significant positive impact on student learning. The Academic Leadership Team will work collaboratively with district leadership to identify and select specific professional learning opportunities provided by content experts for all teachers and classroom support staff to support the continuous improvement of instructional practices evidenced in the data as a specific need. A major focus will be on deepening teacher knowledge and skill of the Common Core mathematical practice standards. Professional learning opportunities will be provided to all teachers and paraprofessionals in the core academic areas of math, English language arts, and English language development. | $168,572.00 | Yes |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| | | The professional development will focus on differentiated lessons that meet the specific needs of English learner students, low-income students, and foster and homeless youth. It will also focus on the vertical alignment of instruction. Follow-up, in-classroom coaching, and feedback will be provided by instructional experts throughout the year to support teachers with the implementation of what they learned through professional development courses. Providing ongoing professional learning and coaching support to our staff will provide students with greater access to the California content standards.<br><br>Professional development activities and classroom-based support for teachers and paraprofessionals will continue until significant growth in student academic achievement in the areas of ELA, ELD, math, and science is realized.<br><br>Weekly common teacher planning time will bring teachers together to learn from one another and collaborate on continuous improvement projects that will lead to improvements in lesson quality, instructional effectiveness, and student achievement.<br><br>With a renewed focus on classroom instruction in 2023-24 through the consistent support and commitment of the Academic Leadership Team, improved performance of all students in all academic areas is expected as measured by the CAASPP or local measures. | | |
| **1.3** | Integrated and Designated ELD | The district's English learner students are demonstrating growth in English language proficiency as evidenced by the 2022 ELPAC summative assessment of English language acquisition and the English Learner Progress Indicator (ELPI) which utilizes these data to calculate the percentage of English learner students making adequate progress. According to the 2022 ELPI, 49.6% are making progress toward English language proficiency.<br><br>In order to continue this trend, designated and integrated English Language Development (ELD) will be provided to all English learner | $171,502.00 | Yes |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| | | students. It will be taught by appropriately credentialed teachers and supported by qualified bilingual paraprofessionals. The addition of an English Learner Coordinator will ensure the development and implementation of an annual English Learner Master Plan. Designated and integrated ELD will be provided on a daily basis with designated instruction provided in small-group settings with a certificated teacher and a paraprofessional's support. The Coordinator will provide direct support to teachers and students to ensure high-quality designated ELD is provided daily for all English learner students and integrated ELD strategies are masterfully implemented in all core academic areas.<br><br>This action includes expenditures on necessary supplies and technology including hotspots, software programs, and Chromebooks, all focused on meeting the needs of English learner students in Level 1 and Level 2.<br><br>The provision of well-developed designated and integrated ELD taught using research-based instructional delivery best practices is intended to support English learners' language acquisition which will lead to increased ELPAC scores for English Learners and the improved performance of English learner students in all academic areas. | | |
| **1.4** | Supplemental Instructional and Assessment Resources | The 2022 California Assessment of Student Performance and Progress (CAASPP) results show all students including low-income students, English learner students, and foster youth are performing significantly below their peers throughout the county and state in English language arts, mathematics, and science.<br><br>Using supplemental instructional and assessment resources in supporting instruction and learning can have a significant positive impact on the instructional quality of teacher's lessons and the learning outcomes of their students because they allow the teacher to effectively differentiate lessons that are targeted to meet the specific | $95,644.00 | Yes |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| | | needs of individual students through in-class targeted interventions and supports, making student learning more effective and relevant.<br><br>In order to meet this need for increased student learning, the district will provide supplemental resources that provide the data needed to support effective instruction and provide leveled reading and math guided and independent practice for students as well as automated assessment data to support ongoing leveled instruction that is scaffolded to meet individual Low-Income and English Learner student needs. These resources include but are not limited to Renaissance Reading and Math and iReady, online instructional and assessment resources.<br><br>The use of the described supplemental resources is intended to support the growth of low-income and English learner students' ELA and math performance as evidenced in the CAASPP results by supporting increased access the core instruction and providing ongoing formative data for teachers to use in support of instructional decision-making that impacts scaffolding, lesson development, and intervention support. | | |
| **1.5** | Supplemental Supports | Project-based and experiential learning opportunities are needed to deepen student learning and increase the relevance of classroom instruction. These opportunities provide greater equity and access for low-income students and English learner students who may experience less access to learning experiences outside of the classroom due to limited resources and time.<br><br>Significant achievement gaps exist between the performance of students overall on the state assessments compared to the performance of English learner students. While English learner students experienced growth in mathematics as evidenced by their performance on the 2022 state assessment, this trend must continue in all academic areas. | $185,596.00 | Yes |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| | | All students, especially low-income, English learner students, and foster and homeless youth need to experience learning opportunities that are relevant to their daily lives and build upon their prior experiences. This opportunity can be achieved, at least partially, through lessons that integrate hands-on and/or project-based learning opportunities using supplemental materials that enhance student learning.<br><br>West Park Elementary will provide supplemental materials, supplies, and resources to staff that allows them to effectively differentiate lessons within the core instructional program and provide well-rounded, contextualized activities that enhance learning for low-income, English learner students and foster youth, building upon and connecting the learning experiences to the contexts of their student's life experiences.<br><br>The district will also provide supplemental academic support programs including Reading Corps and Math Corps that address skill sets that will allow low-income, English learner, and Foster Youth students to access enrichment activities and interests. Using these resources, teachers design Project Based Learning lessons, blended subject lessons, interventions, differentiated lessons, and extended lessons to deliver enhanced lessons supporting base skills, cultural knowledge, career interest, world experiences, health and nutrition, visual and performing arts, social responsibilities, and self-worth. These lessons will incorporate supplemental text, resources, realia, presenters from the community, etc.<br><br>Low-Income students and English learner students who are provided instructional activities that are relevant to their personal interests and comprehensible help them maintain engaged learning. Elements of self-worth are developed through the confidence of knowledge and subject awareness that can provide critical thinking avenues for depth of knowledge understanding leading to increased CAASPP assessment performance for the English learner, low-income, and foster youth students. | | |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| | | | | |
| **1.6** | Student Tutorial Support | The 2022 California Assessment of Student Performance and Progress (CAASPP) results show all students including low-income students, English learner students, and foster youth are performing significantly below their peers throughout the county and state in English language arts, mathematics, and science.<br><br>Parent and student requests, in addition to assessment data indicate that supplemental tutorial support from fully-credentialed teachers could increase low-income and English learner student learning and achievement.<br><br>In order to meet this need for supplemental instructional support, the district will provide the opportunity for qualified staff to provide academic support to low-income and English learner students and their families after school hours. This need will be met through tutoring services provided by the California Teaching Fellows Foundation and via phone and web-based platforms. Such program supplements include but are not limited to the PAPER platform.<br><br>Increased instructional support is intended to help low-income and English learner students with independent practice of the skills and concepts learned each day, support the growth of Low-Income students and English Learners' ELA and math learning, and support increased parental participation in their child's learning.<br><br>This action is intended to improve English learner and low-income students' academic performance in ELA and math. | $333,009.00 | Yes |
| **1.7** | Intersessions | The 2022 California Assessment of Student Performance and Progress (CAASPP) results show all students including low-income students, English learner students, and foster youth are performing | $135,000.00 | Yes |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| | | significantly below their peers throughout the county and state in English language arts, mathematics, and science.<br><br>Requests from educational parents which are supported by low academic performance, indicate that supplemental instructional support from fully credentialed teachers could increase low-income and English learner student learning and achievement. Intersession instruction provided between regular instructional sessions will bridge instructional gaps, keep low-income and English learner students actively engaged in the learning process, and provide opportunities for significant intensive remediation, as needed based on individualized needs.<br><br>In collaboration with the Academic Leadership Team, district leadership will plan and offer instructional intersessions during fall, winter, and spring breaks, and during the summer to increase student learning time and improve student outcomes for traditionally underserved youth including low-income students, English learner students, and foster and homeless youth. Providing the supplemental instructional time will increase student learning and will be reflected in student performance on the CAASPP assessments in ELA and math. | | |
| **1.8** | Math and Reading Instructional Specialists | Significant achievement gaps exist between the performance of students overall on state assessments and that of low-income and English learner students. Our low-income and English learner students are performing 10% points lower than their peers county-wide in ELA, and only half as well in math.<br><br>Research and educational best practices indicate that well-prepared instruction with content focus from effective teachers has a very significant impact on low-income and English learner student learning outcomes. Lessons will be designed and delivered using the most current, effective instructional methodology and content. In order to meet this need to increase academic performance, the district will provide two math and two ELA instructional specialists who will | $391,899.00 | Yes |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| | | provide direct support to all students by ensuring that well-designed, content-rich lessons in ELA and Math are delivered in a pedagogically sound and effective manner. This support will consist of co-planning with teachers during PLC time, providing support with lesson design; real-time instructional coaching and modeling of best practices in the classroom, and the incorporation of instructional rounds into classrooms to improve the effectiveness of all teachers. In addition to the Reading and Math Specialists, a Newcomer Teacher will be added in 2023-24 to provide direct support to newcomer English learner students, focusing primarily on the intermediate grades and middle school students to ensure their successful transition both academically and socially. The Newcomer Teacher will work closely with teachers to provide direct support to students in the classroom and with families to ensure they have what they need including parent education classes they may be interested in. The Newcomer Teacher work will also support the needs of migrant families and their children.<br><br>Research has shown a very significant positive effect size in improving low-income and English learner student learning when instruction is well designed to meet the unique needs of all low-income and English learner students through carefully and strategically designed and delivered lessons and content.<br><br>As a result of support from instructional specialists, the academic and assessment outcomes for low-income and English learner students, as revealed by CAASPP assessments, will show annual growth in ELA and Math. | | |
| **1.9** | Paraprofessional Support for Students | The 2022 California Assessment of Student Performance and Progress (CAASPP) results show all students including low-income students, English learner students, and foster youth are performing significantly below their peers throughout the county and state in English language arts, mathematics, and science. | $295,667.00 | Yes |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| | | Research and experience provide evidence that students benefit significantly from small group and individualized instruction focused on each student's specific needs, especially for English learner students, students from low-income backgrounds, and other underserved students where additional support is needed to create equitable learning environments.<br><br>The district will invest in ten (10) paraprofessionals to provide direct instructional support to low-income and English learner students in the classroom under the supervision and guidance of appropriately credentialed teachers.<br><br>As a result of this investment, the academic outcomes of English learner and low-income students will improve. | | |
| **1.10** | Daily Supplemental Instructional Minutes | This action was deleted. | $0.00 | Yes |
| **1.11** | Technology and Infrastructure to Support Student Learning | Significant achievement gaps persist between the performance of low-income students and English learner students in core academic areas compared to the performance of their peers in the county and state. There are further performance gaps between English learner students and all students within the district, although the gap in mathematics for English learner students compared to all students decreased from 2021 to 2022.<br><br>A condition of low-income families is a lack of access to digital devices at home to support the completion of school work including research and writing assignments. Additionally, access to the internet is a problem in rural Fresno County which is well-documented by local and state research. Access to technology resources both in school and at home will directly address the needs of low-income students, English learner students, and foster youth. | $40,000.00 | Yes |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| | | Supplemental technology resources and support ensure equitable access for unduplicated student groups to 21st-century content standards. Teachers are able to provide current and relevant learning opportunities aligned with the content standards when unduplicated student groups have access to the technology they need. Technology will provide for improved communication and partnerships between educators and the families of low-income students, English learner students, and foster youth.<br><br>The district will continue to maintain and replace technology and the related infrastructure to ensure effective learning opportunities that include equitable access for low-income, English learners, and foster youth.<br><br>Providing these additional technology resources will support the implementation of current 21st-century technology-embedded teaching and learning structures that are standard best practices, ensuring equitable access for the unduplicated student groups whose financial circumstances may not allow for access to the latest technological resources. By maintaining and upgrading technology for teachers and the identified students to ensure continued electronic access to learning and teaching, the academic achievement of English Learners and Low-Income students will increase year over year, as measured by statewide assessments. | | |
| **1.12** | Support To Students With Disabilities | Students with disabilities will be provided specialized and targeted support as outlined in their Individualized Education Plans (IEPs). Students with disabilities will have access to specialized academic instruction and other designated instructional services as outlined in their IEP to ensure equitable access to free and appropriate public education. Services provided to students with disabilities will be aligned with all district programs to ensure students achieve their highest academic potential and all social-emotional needs are met. | $191,286.00 | No |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| **1.13** | Class Size Reduction | A review of the Smarter Balanced assessments and local assessment data in ELA and math indicates there is a need to increase the academic achievement of foster youth, low-income, English learner students. Based on the local needs assessment these student groups would benefit significantly from lower class sizes in order to increase opportunities for individualized instruction to better meet the unique needs of foster youth, low-income, and English learner students.<br><br>West Park Elementary School is committed to ensuring lower class sizes in grades K-6 to ensure teachers can effectively differentiate their support to provide increased attention to students in need of additional support including low-income students, English learner students, foster and homeless youth. The unduplicated student groups are traditionally underserved students who are provided equitable access to core learning opportunities through individualized and personalized instruction and support within all learning environments.<br><br>Evidence and experience demonstrate that students perform better when they have access to more effective teaching and more focused learning. In a reduced class size setting, more teacher-to-student and student-to-teacher interactions allow teachers to recognize the needs of individual students and customize instruction and support. Teachers are able to know their students on a more individual basis and can more easily identify learning needs early, when early intervention has the greatest impact on student growth. In a small class setting, the environment supports more student connection and greater social and emotional student health.<br><br>By continuing to sustain additional teachers, the district will make it possible for a smaller staff-to-student ratio to be able to provide this targeted support. Maintaining a commitment to smaller class sizes has the potential to impact individual student learning in the core academic areas and increase English learner students' language proficiency levels as evidenced in the CAASPP results. We expect that the state and local achievement data in the areas of ELA and math for foster youth, low-income and English learners will increase as the program is designed to meet the learning needs and experiences most | $551,025.00 | Yes |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| | | associated with these specific student groups. However, because we expect that all students struggling academically will benefit, this action is provided on a school-wide basis. | | |
| **1.14** | School Instructional Leadership | West Park Elementary School District is establishing an instructional leadership model through the formation of a new Academic Leadership Team and by placing a dedicated instructional leader at the elementary school campus. Instructional leadership is a model of school leadership in which the administrator collaborates with teacher leaders and works alongside teachers to provide support and guidance in establishing best instructional practices in the classroom, specifically instructional practices that meet the unique needs of traditionally underserved students including low-income, English learner students, and foster and homeless youth. Instructional leaders communicate with staff and set clear goals related to student achievement together with teachers. The instructional leader is an expert teacher who possesses the skills to provide coaching and mentoring to teachers, as well as professional learning opportunities that allow teachers to explore best practices in teaching. The goal of the instructional leadership model is to increase student academic achievement by developing reflective educators who are equipped to provide timely and targeted interventions and supports in the classroom when and where they are needed.<br><br>The instructional leader has a great deal of responsibility to all students, teachers, parents, and the community. They are supportive, motivating, and knowledgeable about student learning, including academic and social-emotional learning. Together, the instructional leader and instructional leadership team communicate a clear vision for classroom practices and communicate expectations for teachers and students through a supportive, mentoring approach.<br><br>The impact of an instructional leadership model is to continuously improve equity and access to high-quality learning experiences and | $150,000.00 | Yes |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| | | improved academic outcomes for all students with an emphasis on closing achievement gaps. | | |

## Goal Analysis [2022-23]

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

Many of the actions in Goal 1 were implemented as planned, however, the expenditures shifted to emergency fund sources with spending deadlines which resulted in a significant carryover of LCFF Supplemental and Concentration Grant funds to the 2023-24 LCAP. As a result, Actions 1.4, 1.6, and 1.7 show lower estimated actual expenditures because they were partially funded with either ELO-P or ESSER funds, however, they were implemented as planned.
Action 1.3 was not fully implemented. The action contains the plan to hire an English Learner Coordinator to support the development of a comprehensive ELD program and provide direct support to classroom teachers and English learner students. The position was not filled due to the lack of qualified applicants, however, the need continues. Proactive recruitment efforts will be used to find and hire a qualified candidate.
Action 1.7 was partially implemented because the fall intersession was not held. The estimated actuals for Action 1.7 are $0 because this action was funded with ELO-P. funds.
Action 1.8 was not implemented because efforts to recruit qualified reading and math specialists were unsuccessful. However, Action 1.8 remains in the 2023-24 LCAP because it continues to be a need identified by educational partners. Proactive recruitment efforts will be used to find and hire qualified candidates.
Action 1.9 was not fully implemented because only six (6) paraprofessional positions were filled.
Action 1.10 was not implemented and has been deleted in the 2023-24 LCAP.

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

Action 1.1 estimated actuals are less than the planned expenditures because the budget source for reduced class sizes and school leadership was incorrectly identified as LCFF Base Grant funds rather than Supplemental and Concentration Grant funds in the 2022-23 LCAP. This has been corrected by the addition of Action 1.13 and Action 1.14.
Actions 1.4, 1.6, and 1.7 are partially funded with ELO-P and/or ESSER funds.
Action 1.8 estimated actuals are less than the planned expenditures because the district was not able to fill the positions of Reading and Math Instructional Specialists. However, the need continues and these positions remain posted for the 2023-24 school year. Enhanced recruitment efforts will be used to increase the qualified applicant pool.

Action 1.9 estimated actuals are less than the planned expenditures because the district did not fill all eight (8) of the paraprofessional positions originally planned. The district was able to fill six (6) positions. However, the need continues with plans to hire ten (10) paraprofessionals in 2023-24.
Action 1.10 estimated actuals are less than the planned expenditures because additional daily instructional minutes were not negotiated or implemented. There are no plans to continue this action.

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

Student performance in English language arts declined significantly from 2020-21 to 2021-22 from 23.5% meeting or exceeding standards to 17.2% meeting or exceeding standards in English language arts. In mathematics, student performance remained constant at 8.4%. These results are particularly significant when compared to the overall performance of students in Fresno County. In 2021-22, 42.8% of students in Fresno County met or exceeded standards in English language arts compared to 17.2% in West Park Elementary School. In mathematics, 28.4% of students in Fresno County met or exceeded standards compared to 8.4% at West Park Elementary School.

The actions in Goal 1 are designed to ensure continuously improving student academic achievement over time. The Smarter Balanced Assessment results tell a different story of declining student performance. For this reason, an in-depth needs analysis to understand the root causes for declines in student academic achievement took place during the 2022-23 school year and will continue in the 2023-24 school year in order to surface the necessary steps that need to be taken to reverse this trend and realize positive growth in student academic achievement in the future. The actions in Goal 1 were revised based on the results of this in-depth needs analysis.

The first step in conducting an in-depth needs analysis was to analyze academic performance data, student attendance data, student disciplinary data, survey data of staff, students, and parents, and other relevant data to inform the level of engagement of both students and staff in school. During the 2021-22 school year, the year of academic measurement informing the effectiveness of the LCAP actions, the school district experienced significant leadership and staff turnover. This instability, according to research, has the potential to impact the student's academic performance negatively. The influence of stable leadership cannot be underestimated. Educational leaders affect achievement indirectly by establishing school goals, setting high expectations, allocating resources, promoting a positive and orderly learning environment, and communicating with school staff, parents, and the community. To further strengthen the educational leadership of the school district in the 2023-24 school year, the superintendent established an Academic Leadership Team comprised of teacher leaders who will take responsibility in collaboration with district leadership to ensure high-quality classrooms and equitable learning opportunities for all students.

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

The addition of several new positions and structures have been integrated into the plan to provide the necessary additional direct support to students and their families needed in order to effectively address the unique needs and circumstances of our foster youth, low-income, and English learner students and their families.
Action 1.1: The creation of the Academic Leadership Team comprised primarily of teachers who will share the instructional leadership responsibilities within a new culture focused on the success of the whole child.
Action 1.2: The addition of more professional learning opportunities for teachers and paraprofessionals provided by content experts.
Action 1.3: The addition of an English Learner Coordinator who will provide direct support to both teachers and students to ensure high-quality integrated and designed English Language Development for all English learner students.
Action 1.7: The addition of summer school to provide foster youth, low-income, and English learner students the additional learning opportunities they need the equitably access the content standards.
Action 1.9: The addition of two (2) more paraprofessionals to provide direct support to students in the classroom.
Action 1:13: A commitment to smaller class sizes to ensure more customized instruction, differentiated support, and increased teacher-to-student and student-to-teacher interactions in order to address the unique learning needs of foster youth, low-income, and English learner students. This action was added to correct the funding source for an action that was in place prior to the 2022-23 school year. The funding source (LCFF Base) was incorrectly included within Action 1.1 in the 2022-23 LCAP. West Park Elementary School District intentionally keeps class sizes small in grades K-6 as a contributing action principally directed to meet the needs of the unduplicated student groups. The purpose of this strategy is to ensure there are no combination classrooms and the teacher-student ratio is sufficiently low enough to allow teachers to provide traditionally underserved students including low-income, English learners, and foster youth, individualized support, and just-in-time interventions continuously throughout the instructional day.
Action 1.14 The addition of a dedicated instructional leader with expertise in elementary instruction and coaching. The action was in place for a portion of the 2022-23 school year but was incorrectly included in the salaries reported in Action 1.1 in the 2022-23 LCAP. The primary role of the instructional leader is to support the increased academic performance and social-emotional needs of the unduplicated student groups.
Action 1.10 was deleted because daily supplemental instructional minutes were not implemented during the 2022-23 school year and there are no plans to move forward with this strategy in the 2023-24 school year. The After School Education and Safety program (ASES) program will continue in the 2023-24 school year providing students with access to additional academic support and activities after school.

Metric: Appropriately Assigned and Fully Credentialed Teachers: The data source changed to local data because the state reported that the 2022 teacher assignment and monitoring data will not be available until a date that falls after the adoption and approval of the 2023-24 LCAP.

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

# Goals and Actions

## Goal

| Goal # | Description |
|---|---|
| 2 | Sustain a school culture in which organizational communication is valued, parent involvement is encouraged, student discipline is effective, staff and student are recognized, and student activities and student support contracts result in positive outcomes. |

An explanation of why the LEA has developed this goal.

The West Park School District/West Park Elementary School community experienced significant transitions in governance and leadership while responding to increasing students' needs for academic and social-emotional created by the pandemic.

Many of the measures were disrupted due to an adjustment to an on-line course delivery and in-person adaptation of schedule and limited engagement at the facility. There is a desire and a need among educational partners for re-establishing parent involvement; re-establishing a vision and mission, maintaining good practices, and demonstrating efficacy and consistency within the practices. Moreover, the desire to establish routines and practices to promote engagement and student esteem is essential to the direction of the school's purpose among community partners.

## Measuring and Reporting Results

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|---|---|---|---|---|
| Parent and Family Engagement | Parents that feel they have input and participation:<br><br>K-5: 78%<br>6-8: 82%<br><br>Data Year: 2019-2020<br>Data Source: Local Parent Survey | MET -- Results reported<br><br>The state's self-reflection tool reflected an average rating of 3.5 (on a scale of 1= strongly disagree to 5 = strongly agree) on the State's Self-Reflection | MET -- Reported in the California School Dashboard for LCFF Priority 3: Family Engagement<br><br>The Local Indicator Priority 5 self-reflection tool reflected an average rating of 3.0 (on a scale of 1 = strongly | | MET -- Results reported<br><br>The state's self-reflection tool reflected an average rating of 4 (on a scale of 1= strongly disagree to 5 = strongly agree) on the State's Self-Reflection |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|---|---|---|---|---|
| | | Tool for parent and family engagement.<br><br>Parents that feel they have input and participation:<br><br>K-5: 43.3%<br>6-8: 32.0%<br><br>Data Year: 2021-2022<br>Data Source: Local Parent Survey | disagree to 5 = strongly agree).<br><br>Parents that feel they have input and participation:<br><br>TK-8: 63%<br><br>Data Year: 2022-2023<br>Data Source: Local Parent Survey | | Tool for parent and family engagement.<br><br>Parents that feel they have input and participation:<br><br>K-5: over 85%<br>6-8: over 85%<br><br>Data Year: 2023-24<br>data Source: Local Parent Survey |
| Attendance Rate | Attendance Rate: 94.7%<br><br>Data Year: 2020-2021<br>Data Source: SIS P2 | Attendance Rate: 85.5%<br><br>Data Year: 2021-2022<br>Data Source: SIS P2 | Attendance Rate: 90.5%<br><br>Data Year: 2022-2023<br>Source: SIS P2 | | Attendance Rate: above 95%<br><br>Data Year: 2023-2024<br>Data Source: SIS P2 |
| Chronic Absenteeism Rate | Chronic Absenteeism Rate: 16.8%<br><br>Data Year: 2018-2019<br>Data Source: DataQuest | Chronic Absenteeism Rate:<br>Overall 16.3%<br>Low-Income 16.6%<br>English Learners 14%<br>Hispanic 17.8%<br>White 24%<br>Students with Disabilities 35.7% | Chronic Absenteeism Rate:<br>Overall 53.5%<br>Low-Income 54.1%<br>English Learners 49.3%<br>Hispanic 54.9%<br>White 50%<br>Students with Disabilities 66.7% | | Adjust Chronic Absenteeism:<br>Overall--5%<br>Low-Income--7%<br>English Learners--10%<br>Hispanic--7%<br>White--12%<br>Students w/ Disabilities--17% |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|---|---|---|---|---|
| | | Foster Youth are less than ten<br><br>Data Year: 2020-2021<br>Data Source: DataQuest | Foster Youth are less than ten<br><br>Data Year: 2021-2022<br>Data Source: DataQuest | | Foster Youth are less than ten<br><br>Data Year: 2023-2024<br>Data Source: DataQuest |
| Suspension Rate | Suspension Rate: 4.5%<br><br>Data Year: 2019-2020<br>Data Source: DataQuest | Suspension Rate: 0%<br><br>Data Year: 2020-2021<br>Data Source: DataQuest | Suspension Rate: 3.5%<br>Low-Income 2.6%<br>English Learner 4.7%<br>Hispanic 3.7%<br>White 0%<br>Students with Disabilities 2.0%<br><br>Data Year: 2021-2022<br>Data Source: DataQuest | | Suspension Rate: below 3%<br>Low-Income--2%<br>English Learner--1%<br>Hispanic--1%<br>White--1%<br>Students w/ Disabilities--1%<br><br>Data Year: 2023-2024<br>Data Source: Local School Data in Aeries |
| Expulsion Rate | Expulsion Rate: 0%<br><br>Data Year: 2020-2021<br>Data Source: Local Aeries Data | Expulsion Rate: 0%<br><br>Data Year: 2021-2022<br>Data Source: Local Aeries Data | Expulsion rate: 0%<br><br>Data Year: 2022-2023<br>Data Source: Local Aeries Data | | Expulsion Rate: less than 1%<br><br>Data Year: 2023-2024<br>Data Source: Local Aeries Data |
| Middle School Drop Out Rate | Middle school dropout rate: 0%<br><br>Data Year: 2020-2021<br>Data Source: CALPADS | Middle school dropout rate: 0%<br><br>Data Year: 2021-2022<br>Data Source: CALPADS | Middle school dropout rate: 0%<br><br>Data Year: 2022-23<br>Data Source: CALPADS | | Middle school dropout rate: less than 1%<br><br>Data Year: 2023-2024<br>Data Source: CALPADS |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|---|---|---|---|---|
| | | | | | |
| Sense of Safety and School Connectedness | Students' sense of safety:<br>K-5: 85%<br>6-8: 78%<br><br>Students sense of connectedness:<br>K-5: 88%<br>6-8: 72%<br><br>Data Year: 2020-2021<br>Data Source: Local student survey. | MET -- Results reported<br><br>K-5: Over 80% of students responding feel safe at their school<br>6-8: Over 80% of students responding feel safe at their school<br><br>K-5: Over 80% of students responding feel connected to their school<br>6-8: Over 80% of students responding feel connected to their school<br><br>Data Year: 2021-2022<br>Date Source: Local student survey | MET -- Reported in the California School Dashboard for LCFF Priority 5: Student Engagement (54% response rate)<br><br>K-5: 73% of students reported feeling safe at their school<br>6-8: 52% of students reported feeling safe at their school<br><br>K-5: 64% of students feel connected to their school<br>6-8: 51% of students feel connected to their school<br><br>Data Year: 2022-2023<br>Date Source: Local student survey | | Student sense of safety:<br><br>K-5: Over 90% of students responding felt safe at their school<br>6-8: Over 90% of students responding felt safe at their school<br><br>K-5: Over 90% of students responding felt connected to their school<br>6-8: Over 90% of students responding felt connected to their school<br><br>Data Year: 2023-2024<br>Data Source: Local student survey |

## Actions

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| **2.1** | Students and Parents: Positive Attendance Support | Chronic absenteeism rates overall are very high at West Park Elementary School and increased significantly in the 2021-22 school year. Chronically absent students are not only missing out on school and opportunities to learn, but they are at the greatest risk of falling | $93,492.00 | Yes |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| | | behind. Research also shows that chronic absenteeism is an early predictor of high school dropout. For this reason, chronic absenteeism disproportionally impacts historically underserved populations such as unduplicated student groups since it has the potential to accelerate achievement gaps and compound other factors impacting the academic achievement of low-income students, English learners, and foster youth.<br><br>To ensure our unduplicated students are connected to school and in class actively learning, supplemental supports designed to monitor student attendance and intervene early will be provided in a timely manner and on a routine basis to assist in the removal of any potential barriers the families of our unduplicated students may be experiencing that is interfering with their child's engagement in school. In order to provide this increased support principally directed to the families of our unduplicated students, the district will provide a bilingual community liaison, implement an effective Student Attendance Review Team (SART) and Student Attendance Review Board (SARB) processes that focus on supporting families, engage in regular communication with families regarding attendance and absences, and provide frequent positive recognition of positive student engagement in school.<br><br>Supplemental supports focused on high levels of student engagement in school are designed to support the families of our unduplicated student groups by assisting with the removal of barriers that may interfere with active engagement in school and affect them disproportionally such as transportation needs, medical needs, or other circumstances that make it difficult to ensure their child is in school, on-time, every day.<br><br>The addition of a Pupil Services Specialist and a Community Engagement Specialist (Action 2.4) will create a team that will meet the unique needs of our foster youth, low-income and English learner students who experience barriers that contribute to high levels of chronic absenteeism. | | |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| | | We expect that this action, through continuously improved implementation over time, will result in decreased chronic absenteeism, thereby increasing academic outcomes. | | |
| **2.2** | Positive Behavioral Interventions and Supports (PBIS) | In 2021-22, suspension rates increased overall to 3.5% from 0 suspensions in 2020-21 and are disproportionally higher rates for English learner students (4.7%). This trend existed prior to the pandemic and continues due to a lack of staff to provide campus supervision and support.<br><br>Research shows that effectively implementing a system of Positive Behavioral Interventions and Supports (PBIS) in schools has a significant positive impact on lowering suspension and expulsion rates, increasing student engagement in school, and improving staff morale and perceptions of school climate. PBIS is a whole school framework for establishing positive discipline practices that are consistent across all staff, students, and settings. It is a multi-tiered system of prevention that establishes a foundation for a healthy school environment. The model emphasizes both teaching and acknowledging students for meeting behavioral expectations and providing consistent and corrective responses for problem behavior. Providing a highly-structured, research-based, positive schoolwide behavior system provides the support needed to help students with unique needs, especially foster youth, low-income, and English learner students actively engage in school and contribute to a healthy school environment. The focus of PBIS is prevention; not punishment.<br><br>In 2023-24, a PBIS school team will focus on improving the implementation of the PBIS system through a staff needs assessment to understand staff concerns and any underlying reasons for inconsistent implementation. The purpose of this step is to continuously improve the PBIS system while concurrently developing individual student support plans. The addition of a counselor at West Park Elementary School to provide social and emotional support for students (Action 2.5) and a Board Certified Behavior Analyst (BCBA) | $199,769.00 | Yes |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| | | to provide the expertise needed to effectively understand student behaviors, support staff, and develop individual student plans, will result in healthier students who are more engaged in school and able to more effectively access core academic content. These supports are especially important in addressing the needs and circumstances of foster youth who commonly experience greater levels of trauma and low-income students who may not otherwise have access to mental health services.<br><br>The PBIS philosophy is student-centered and focused on character development and consistent positive reinforcement, providing structured, positive learning environments that our foster youth, low-income, and English learner students need. Implementation of the PBIS philosophy includes stipends for the additional work and meetings, the cost of supplemental materials and supplies, branding and messaging, substitute teacher costs, and educational incentives for low-income and English learner students.<br><br>The implementation of the PBIS system with integrity should result in decreases in office referrals, suspensions, and chronic absenteeism, and increases in attendance rates. | | |
| **2.3** | Two-way Communication with Families | The district's low-Income and English learner students and their families are at the greatest risk of not receiving accessible district communications regarding learning, safety, engagement, and other important topics due to a variety of challenges including accessible language and translation. Low-income families may not be able to meet school staff or attend events where information is provided because of work hours or lack of transportation. Parents and families who don't speak English as their primary language may face additional barriers to receiving and understanding district communications.<br><br>Communication gaps should be minimized with the technology available to the district. The use of technological tools and resources to increase access to information is a significant benefit for our | $96,307.00 | Yes |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| | | families and students. Access to important information facilitates and expanded the opportunities of the families of unduplicated student groups. It improves their overall experience as an educational partner and improves their ability to provide valuable input regarding their child's educational needs which impacts their academic and social, emotional, and behavioral success at school.<br><br>Electronic two-way communication systems such as automated phone calling systems, Google platform communication and outreach tools, Parent Square, Zoom, etc. enhance communication with parents and support the implementation of annual district surveys. District staff provides assistance to parents and other staff to enhance the effective use of technology.<br><br>Through the effective use of two-way communication tools, anticipated increases in parent decision-making and the active engagement of foster youth, low-income, and English learner students in school are expected as reflected in attendance rates and the annual family surveys. | | |
| **2.4** | Parent and Family Engagement | Based on parent educational partner input and survey data, parents and families indicate an interest in a parent club, volunteer opportunities, and parent classes that help parents know how to support their child's learning at home such as basic technology skills. Increased family engagement opportunities will support a more positive school climate and increase student engagement in school. Providing family engagement opportunities principally directed to the families of low-income students, English learner students, foster youth, and families of students with exceptional needs, will address the circumstances that impact student learning like the ability of non-English speaking families to support their child's learning at home and understanding how to access community resources such as health care and mental health services. | $145,472.00 | Yes |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| | | Planned activities include workshops with guest speakers, family nights, back-to-school night, open house, academic awards ceremonies, technology classes, English classes, and a parent club.<br><br>Plans to expand support and build the capacity of the district to provide high-quality family engagement opportunities are in place through the addition of a bilingual Community Engagement Specialist who will work in collaboration with parents, the community, the Pupil Services Specialist, teachers, and leadership to develop a robust family engagement plan to meets the unique needs of low-income families, English learner families and foster youth. The action includes a supplemental materials and supplies budget to ensure parents and families have the resources they need to effectively engage in personal learning and development. Surveys will be administered annually to assess parental participation, engagement, safety, and satisfaction.<br><br>Research supports that the opportunities for parents and families described here are positively correlated with increased engagement of their children in school. The Family Engagement Framework, a California Department of Education publication, acknowledges that "family engagement is one of the single most important factors in helping students succeed in school. Parents, families, and other caring adults provide the primary educational environment for children early in life and can reinforce classroom learning throughout the school years."<br><br>This action is expected to improve engagement for our educational partners, low-income students, English learner students, and foster youth as reported in the survey data and educational partner feedback. | | |
| **2.5** | Mental Health Support | West Park Elementary School District ensures the physical and mental health of all students by providing a counselor and contracted services with a non-profit, clinic-level mental health agency to provide mental | $121,120.00 | Yes |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| | | health support for students and families. Mental health support is an important resource, especially in addressing the needs and circumstances of foster youth who typically experience greater levels of trauma and low-income students that may not otherwise have access to mental health services.<br><br>Research demonstrates that students who receive social–emotional and mental and behavioral health support achieve better academically. School climate, classroom behavior, engagement in learning, and students' sense of connectedness and well-being all improve as well. According to the U.S. Department of Health and Human Services, one in five children and adolescents experience mental health problems during their school years. Examples include stress, anxiety, bullying, family problems, depression, learning disability, and alcohol and substance abuse. Serious mental health problems, such as self-injurious behaviors and suicide, are on the rise, particularly among youth. Unfortunately, many children and youth do not receive the help they need, and disparities in access to care exist among low-income communities.<br><br>This action is expected to improve the mental health of low-income students and foster youth as reported in the survey data and educational partner feedback. It is anticipated that with increased mental health support, both chronic absenteeism and suspensions will decrease. | | |

## Goal Analysis [2022-23]

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

Actions 2.1 and 2.2 are focused on students' engagement in school through a tiered system of support. These actions were not fully implemented as planned. Plans to hire a Pupil Services Specialist early in the year did not happen until later in the year. An important role of this position is to identify strategies that work to remove the barriers preventing students from actively engaging in school. A supplies budget was included in this action that was not fully expended since the program has been in the planning phase this year. Professional

development and a supplies budget were planned to support the expansion of PBIS schoolwide at West Park Elementary School, however, a PBIS team has not yet been established which is a critical step to move this work forward. Action 2.4 focuses primarily on strategies to actively engage families. This action was not fully implemented as planned but remains a priority. Thoughtful consideration was given to the development of the 2023-24 LCAP regarding the necessary staffing and expertise needed to effectively implement research-based family engagement strategies.

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

Action 2.1 estimated actuals were less than planned expenditures because the position of Pupil Services Specialists was not hired until later in the year.
Action 2.2 estimated actuals were less than planned expenditures because the professional development was not scheduled due to a lack of substitute teachers and the absence of a PD plan. The PBIS materials/supplies budget was not expended due to the lack of a PBIS team and implementation plan.
Action 2.4 estimated actuals were less than planned expenditures because the parent engagement activities and parent education classes were not planned or implemented.

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

The actions in Goal 2 were not effective in making progress toward the goal during the 2021-22 school year as measured by the Chronic Absenteeism Rate and the Suspension Rate. When the results of the 2023 Dashboard are available in the Fall of 2023, it is anticipated that both of these measures will see a positive trend. However, even with gains in the 2022-23 school year, there is more work to be done to expand the support needed for students and families to remove the barriers that interfere with student's active engagement in school.

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

Action 2.2: The addition of a school counselor focused on students' social and emotional learning and a Board Certified Behavior Analyst.
Action 2.4: The addition of a bilingual Community Engagement Specialist.
Action 2.5: This is a new action. The addition of mental health support for students and families.

Changed Action 2.4 name from "Increasing Parent and Family Involvement in School Activities" to "Parent and Family Engagement"

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

# Goals and Actions

## Goal

| Goal # | Description |
|---|---|
| 3 | Provide effective school operations to improve school attendance, support labor, maintain transportation services, sustain facilities and infrastructure, practice sound purchasing/acquisition protocols, provide food services, and secure appropriate operation/service agreements. |

An explanation of why the LEA has developed this goal.

This goal underscores the importance of providing all students and staff with safe, clean facilities conducive to learning thereby allowing teachers to teach and students to learn at the highest levels. The metrics are based on the district's FIT report and local survey results and will be used to ensure that all of West Park Elementary facilities are in good repair, and are well-kept (clean). As in each school year, school staff will provide the community with facility updates, needs, concerns, etc. In addition, all educational partners will have ongoing opportunities to comment and share concerns on the District's website, as well as at meetings throughout the school year.

## Measuring and Reporting Results

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|---|---|---|---|---|
| Facilities Maintained in Good Repair | Facilities in good repair: 100%<br><br>Data Year: 2019-2020<br><br>Data Source: FIT Report | Facilities in good repair: 100%<br><br>Data Year: 2021-2022<br><br>Data Source: FIT Report | Facilities in good repair: 100%<br><br>Data Year: 2022-2023<br><br>Data Source: FIT Report | | Facilities in good repair: 100%<br><br>Data Year: 2023-2024<br><br>Data Source: FIT Report |
| Expanded Outdoor Learning Environments ELA | ELA Benchmark: 11.5% of students scored at 70% or above<br><br>Data Year: 2020-2021 | ELA Benchmark: 56% of students scored at 70% or above<br><br>Data Year: 2021-22 | ELA Benchmark: 8.5% of students scored at 70% or above<br><br>Data Year: 2022-23 | | ELA Benchmark: 80% of students scoring at 70% or above<br><br>Data Year: 2023-2024 |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|---|---|---|---|---|
| | Data Source: Local Benchmarks | Data Source: Local Benchmarks | Data Source: Local Benchmarks | | Data Source: Local Benchmarks |
| Expanded Outdoor Learning Environments Math | Math Benchmark: 8.16% of students scored at 70% or above<br><br>Data Year: 2020-2021<br>Data Source: Local Benchmarks | Math Benchmark: 31% of students scored at 70% or above<br><br>Data Year: 2021-22<br><br>Data Source: Local Benchmarks | Math Benchmark: 5.0% of students scored at 70% or above<br><br>Data Year: 2022-23<br><br>Data Source: Local Benchmarks | | Math Benchmark: 50% of students scoring at 70% or above<br><br>Data Year: 2023-2024<br><br>Data Source: Local Benchmarks |

## Actions

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| **3.1** | Expanded Learning Environments | Significant achievement gaps exist between overall student performance on statewide assessments and that of English learner students. Low-income students are performing significantly lower than their peers in both English language arts and math.<br><br>In order to increase student-to-student educational interactions and accelerate and enhance learning opportunities, an expansion of outdoor learning environments is planned. The district will develop additional outdoor learning areas that can be utilized for student instruction of core academic areas through project-based, hands-on learning opportunities. Outdoor spaces conducive to learning will increase their students' depth of knowledge and application.<br><br>This action is anticipated to be effective in increasing academic achievement as measured by state and local assessments. | $250,000.00 | No |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| 3.2 | Facility Monitoring | West Park Elementary School is located in an area where response and monitoring off-hours require more manpower than it can afford. The intent of this action is to decrease vandalism and to increase the supervision of areas that have low supervision. Perimeter protection and storage capacity will be increased, and coverage extended for delayed reporting of incidents. This will also provide data through automated electronic monitoring. The action will increase server capacity to allow for the expansion of the security system. | $40,000.00 | No |
| 3.3 | Clean and Safe Schools | West Park Elementary School District custodians serve the important role of maintaining the cleanliness and safety of our educational facilities, allowing students, staff, and families to enjoy a clean and secure environment for learning activities. Proper cleaning and maintenance can make a meaningful impact on educational success for both young learners and teachers. Research supports a positive correlation between facility cleanliness, air quality, and academic performance. | $95,881.00 | No |

## Goal Analysis [2022-23]

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

The actions were implemented as planned using alternate funding sources.

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

Action 3.1 and 3.2 estimated actuals were $0 because expenditures were made with ESSER funds.

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

While local assessment data does not support the effectiveness of the actions in Goal 3, local survey data does provide evidence that students and families agree that West Park Elementary School District provides a welcoming environment.

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

Action 3.3 Clean and Safe Schools: This action is a new noncontributing action.

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

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

| Projected LCFF Supplemental and/or Concentration Grants | Projected Additional LCFF Concentration Grant (15 percent) |
|---|---|
| $1,162,207 | $142,734 |

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

| Projected Percentage to Increase or Improve Services for the Coming School Year | LCFF Carryover — Percentage | LCFF Carryover — Dollar | Total Percentage to Increase or Improve Services for the Coming School Year |
|---|---|---|---|
| 34.62% | 30.01% | $1,000,247.29 | 64.63% |

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

## Required Descriptions

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

The actions listed below are being provided on a "wide" basis to maximize efficiency and effectiveness and streamline implementation so that targeted support can be provided to the specific identified unduplicated group(s) in each action while allowing other students to also benefit, as needed. We expect that by providing these actions/services to meet the unique needs of our English learner students, foster youth, and/or low-income students first, the LEA will achieve the anticipated outcomes targeted to meet each identified student group's stated need(s). The required justifications for how the district is increasing and improving services for the specified unduplicated student group(s) are contained in the action descriptions in the Goals and Actions section of this plan. In the Goals and Actions section of this plan, each action marked as "wide" contains a detailed explanation of how that action is principally directed toward the English learner, foster youth, and/or low-income student population and is effective in helping close equity and performance gaps. Each "wide" action in this plan will meet this requirement by (1) Identifying it as a contributing action, (2) Clearly articulating how the action considers the needs, conditions, or circumstances of the unduplicated pupils through its design, content, method, location, or another attribute, and (3) Explaining how the action is intended to help achieve an expected measurable outcome of the associated goal. This unique approach was taken after consultation and input from our educational partners and other interested partners. Our intention in doing this was to increase transparency for our educational partners so they can better understand the rationale behind each "wide" action. We find this approach to be transparent and well-received by our community.

The contributing "wide" actions in this plan are:

1.2 Professional Development for Teachers and Paraprofessionals
1.4 Supplemental Instructional and Assessment Resources
1.5 Supplemental Support
1.6 Student Tutorial Support
1.7 Intersessions
1.8 Math and Reading Instructional Specialists
1.9 Paraprofessional Support for Students
1.11 Technology and Infrastructure to Support Student Learning
1.13 Class Size Reduction
1.14 School Instructional Leadership
2.1 Student and Parents: Positive Attendance Support
2.2 Positive Behavior Interventions (PBIS)
2.3 Two-way Communication with Families
2.4 Parent and Family Engagement
2.5 Mental Health Support

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

West Park Elementary School District has demonstrated it has exceeded the 64.63% proportionality percentage by providing increased/improved services to our English learner students, foster youth, and/or low-income students equivalent to a 78.29% proportionality percentage based on the contributing actions/services in this plan, which expended all supplemental and concentration funds calculated for the LEA as demonstrated in the action tables. We are exceeding the minimum proportionality percentage by providing the actions/services principally directed toward the unduplicated student population as summarized in the prompt above and explained and justified in detail in each contributing limited action description within this plan. It is our intent that this approach of justifying how each applicable action is

principally directed and effective in the action's description meets/exceeds requirements for the "principally directed and effective threshold" as well as contributing toward meeting the Minimum Proportionality Percentage (MPP) requirement. These actions/services are most transparently communicated and understood by our educational partners through the approach we use in this plan. Building on the information provided in the prior prompt response above, the limited actions/services below are contributing to increasing or improving services for English learner students, foster youth, and/or low-income students by the percentage indicated above as explained in the language of each unique action. We are using the increased funding to increase and improve services as described for our LEA-wide and school-wide services in prompt one and as described below for each of the student groups on a limited basis:

Goal 1, Action 3 Integrated and Designated ELD

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

The district will use concentration grant add-on funds to partially fund Reading and Math Instructional Specialists (Goal 1, Action 8). While these positions were originally included in the 21-22 LCAP, the district has been unsuccessful in recruiting qualified staff, leaving these positions unfilled. We remain committed to increasing the number of specialized staff providing services to students and teachers as requested by educational partners, the district will enhance recruitment efforts and continue to seek to fill these positions in the 2023-24 school year.

| **Staff-to-student ratios by type of school and concentration of unduplicated students** | Schools with a student concentration of 55 percent or less | Schools with a student concentration of greater than 55 percent |
|---|---|---|
| Staff-to-student ratio of classified staff providing direct services to students | n/a | 38:1 |
| Staff-to-student ratio of certificated staff providing direct services to students | n/a | 14:1 |

## 2023-24 Total Expenditures Table

| Totals | LCFF Funds | Other State Funds | Local Funds | Federal Funds | Total Funds | Total Personnel | Total Non-personnel |
|---|---|---|---|---|---|---|---|
| Totals | $5,502,157.00 | $623,152.00 | | $794,872.00 | $6,920,181.00 | $5,393,754.00 | $1,526,427.00 |

| Goal | Action # | Action Title | Student Group(s) | LCFF Funds | Other State Funds | Local Funds | Federal Funds | Total Funds |
|---|---|---|---|---|---|---|---|---|
| 1 | 1.1 | Access to a Broad Course of Study | All | $2,737,928.00 | $10,000.00 | | $421,012.00 | $3,168,940.00 |
| 1 | 1.2 | Professional Development for Teachers and Paraprofessionals | English Learners<br>Foster Youth<br>Low Income | $150,881.00 | | | $17,691.00 | $168,572.00 |
| 1 | 1.3 | Integrated and Designated ELD | English Learners | $137,153.00 | | | $34,349.00 | $171,502.00 |
| 1 | 1.4 | Supplemental Instructional and Assessment Resources | English Learners<br>Foster Youth<br>Low Income | $95,644.00 | | | | $95,644.00 |
| 1 | 1.5 | Supplemental Supports | English Learners<br>Foster Youth<br>Low Income | $185,596.00 | | | | $185,596.00 |
| 1 | 1.6 | Student Tutorial Support | English Learners<br>Foster Youth<br>Low Income | $55,500.00 | $277,509.00 | | | $333,009.00 |
| 1 | 1.7 | Intersessions | English Learners<br>Foster Youth<br>Low Income | $135,000.00 | | | | $135,000.00 |
| 1 | 1.8 | Math and Reading Instructional Specialists | English Learners<br>Foster Youth<br>Low Income | $391,899.00 | | | | $391,899.00 |
| 1 | 1.9 | Paraprofessional Support for Students | English Learners<br>Foster Youth<br>Low Income | $144,667.00 | | | $151,000.00 | $295,667.00 |

| Goal | Action # | Action Title | Student Group(s) | LCFF Funds | Other State Funds | Local Funds | Federal Funds | Total Funds |
|---|---|---|---|---|---|---|---|---|
| 1 | 1.10 | Daily Supplemental Instructional Minutes | English Learners<br>Foster Youth<br>Low Income | $0.00 | | | | $0.00 |
| 1 | 1.11 | Technology and Infrastructure to Support Student Learning | English Learners<br>Foster Youth<br>Low Income | $40,000.00 | | | | $40,000.00 |
| 1 | 1.12 | Support To Students With Disabilities | Students with Disabilities | | $85,643.00 | | $105,643.00 | $191,286.00 |
| 1 | 1.13 | Class Size Reduction | English Learners<br>Foster Youth<br>Low Income | $551,025.00 | | | | $551,025.00 |
| 1 | 1.14 | School Instructional Leadership | English Learners<br>Foster Youth<br>Low Income | $150,000.00 | | | | $150,000.00 |
| 2 | 2.1 | Students and Parents: Positive Attendance Support | English Learners<br>Foster Youth<br>Low Income | $93,492.00 | | | | $93,492.00 |
| 2 | 2.2 | Positive Behavioral Interventions and Supports (PBIS) | English Learners<br>Foster Youth<br>Low Income | $164,769.00 | | | $35,000.00 | $199,769.00 |
| 2 | 2.3 | Two-way Communication with Families | English Learners<br>Foster Youth<br>Low Income | $96,307.00 | | | | $96,307.00 |
| 2 | 2.4 | Parent and Family Engagement | English Learners<br>Foster Youth<br>Low Income | $145,472.00 | | | | $145,472.00 |
| 2 | 2.5 | Mental Health Support | English Learners<br>Foster Youth<br>Low Income | $90,943.00 | | | $30,177.00 | $121,120.00 |
| 3 | 3.1 | Expanded Learning Environments | All | | $250,000.00 | | | $250,000.00 |
| 3 | 3.2 | Facility Monitoring | All | $40,000.00 | | | | $40,000.00 |
| 3 | 3.3 | Clean and Safe Schools | All | $95,881.00 | | | | $95,881.00 |

## 2023-24 Contributing Actions Table

| 1. Projected LCFF Base Grant | 2. Projected LCFF Supplemental and/or Concentration Grants | 3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1) | LCFF Carryover — Percentage (Percentage from Prior Year) | Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %) | 4. Total Planned Contributing Expenditures (LCFF Funds) | 5. Total Planned Percentage of Improved Services (%) | Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5) | Totals by Type | Total LCFF Funds |
|---|---|---|---|---|---|---|---|---|---|
| $3,357,114 | $1,162,207 | 34.62% | 30.01% | 64.63% | $2,628,348.00 | 0.00% | 78.29 % | **Total:** | $2,628,348.00 |
| | | | | | | | | **LEA-wide Total:** | $2,628,348.00 |
| | | | | | | | | **Limited Total:** | $0.00 |
| | | | | | | | | **Schoolwide Total:** | $0.00 |

| Goal | Action # | Action Title | Contributing to Increased or Improved Services? | Scope | Unduplicated Student Group(s) | Location | Planned Expenditures for Contributing Actions (LCFF Funds) | Planned Percentage of Improved Services (%) |
|---|---|---|---|---|---|---|---|---|
| 1 | 1.2 | Professional Development for Teachers and Paraprofessionals | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $150,881.00 | 0 |
| 1 | 1.3 | Integrated and Designated ELD | Yes | LEA-wide | English Learners | All Schools | $137,153.00 | 0 |
| 1 | 1.4 | Supplemental Instructional and Assessment Resources | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $95,644.00 | 0 |
| 1 | 1.5 | Supplemental Supports | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $185,596.00 | 0 |
| 1 | 1.6 | Student Tutorial Support | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $55,500.00 | 0 |
| 1 | 1.7 | Intersessions | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $135,000.00 | 0 |

| Goal | Action # | Action Title | Contributing to Increased or Improved Services? | Scope | Unduplicated Student Group(s) | Location | Planned Expenditures for Contributing Actions (LCFF Funds) | Planned Percentage of Improved Services (%) |
|---|---|---|---|---|---|---|---|---|
| 1 | 1.8 | Math and Reading Instructional Specialists | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $391,899.00 | 0 |
| 1 | 1.9 | Paraprofessional Support for Students | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $144,667.00 | 0 |
| 1 | 1.10 | Daily Supplemental Instructional Minutes | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $0.00 | 0 |
| 1 | 1.11 | Technology and Infrastructure to Support Student Learning | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $40,000.00 | 0 |
| 1 | 1.13 | Class Size Reduction | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $551,025.00 | 0 |
| 1 | 1.14 | School Instructional Leadership | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $150,000.00 | |
| 2 | 2.1 | Students and Parents: Positive Attendance Support | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $93,492.00 | 0 |
| 2 | 2.2 | Positive Behavioral Interventions and Supports (PBIS) | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $164,769.00 | 0 |
| 2 | 2.3 | Two-way Communication with Families | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $96,307.00 | 0 |
| 2 | 2.4 | Parent and Family Engagement | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $145,472.00 | 0 |
| 2 | 2.5 | Mental Health Support | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $90,943.00 | |

## 2022-23 Annual Update Table

| Totals | Last Year's Total Planned Expenditures (Total Funds) | Total Estimated Expenditures (Total Funds) |
|---|---|---|
| **Totals** | $5,632,983.00 | $4,534,330.00 |

| Last Year's Goal # | Last Year's Action # | Prior Action/Service Title | Contributed to Increased or Improved Services? | Last Year's Planned Expenditures (Total Funds) | Estimated Actual Expenditures (Input Total Funds) |
|---|---|---|---|---|---|
| **1** | **1.1** | Access to a Broad Course of Study | No | $3,448,483.00 | $3,029,847.00 |
| **1** | **1.2** | Professional Development for Teachers and Paraprofessionals | Yes | $81,500.00 | $83,847.00 |
| **1** | **1.3** | Integrated and Designated ELD | Yes | $108,000.00 | $3,558.00 |
| **1** | **1.4** | Supplemental Instructional and Assessment Resources | Yes | $105,000.00 | $85,775.00 |
| **1** | **1.5** | Supplemental Supports | Yes | $120,000.00 | $111,212.00 |
| **1** | **1.6** | Student Tutorial Support | Yes | $100,000.00 | $82,436.00 |
| **1** | **1.7** | Intersessions | Yes | $95,000.00 | $0 |
| **1** | **1.8** | Math and Reading Instructional Specialists | Yes | $325,000.00 | $0 |
| **1** | **1.9** | Paraprofessional Support for Students | Yes | $190,000.00 | $123,234.00 |
| **1** | **1.10** | Daily Supplemental Instructional Minutes | Yes | $120,000.00 | $0 |

| Last Year's Goal # | Last Year's Action # | Prior Action/Service Title | Contributed to Increased or Improved Services? | Last Year's Planned Expenditures (Total Funds) | Estimated Actual Expenditures (Input Total Funds) |
|---|---|---|---|---|---|
| | | | | | |
| 1 | 1.11 | Technology and Infrastructure to Support Student Learning | Yes | $90,000.00 | $82,033.00 |
| 1 | 1.12 | Support To Students With Disabilities | No | $290,000.00 | $170,419.00 |
| 1 | 1.13 | Class Size Reduction | Yes | $0 | $492,789.00 |
| 1 | 1.14 | School Instructional Leadership | Yes | $0 | $73,833.00 |
| 2 | 2.1 | Students and Parents: Positive Attendance Support | Yes | $125,000.00 | $76,442.00 |
| 2 | 2.2 | Positive Behavioral Interventions and Supports (PBIS) | Yes | $140,000.00 | $13,340.00 |
| 2 | 2.3 | Two-way Communication with Families | Yes | $75,000.00 | $77,265.00 |
| 2 | 2.4 | Increasing Parent and Family Involvement in School Activities | Yes | $90,000.00 | $28,300.00 |
| 3 | 3.1 | Expanded Learning Environments | Yes | $90,000.00 | $0 |
| 3 | 3.2 | Facility Monitoring | No | $40,000.00 | $0 |

## 2022-23 Contributing Actions Annual Update Table

| 6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount) | 4. Total Planned Contributing Expenditures (LCFF Funds) | 7. Total Estimated Expenditures for Contributing Actions (LCFF Funds) | Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4) | 5. Total Planned Percentage of Improved Services (%) | 8. Total Estimated Percentage of Improved Services (%) | Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8) |
|---|---|---|---|---|---|---|
| $1,273,674.00 | $1,854,500.00 | $1,334,064.00 | $520,436.00 | 0.00% | 0.00% | 0.00% |

| Last Year's Goal # | Last Year's Action # | Prior Action/Service Title | Contributing to Increased or Improved Services? | Last Year's Planned Expenditures for Contributing Actions (LCFF Funds) | Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds) | Planned Percentage of Improved Services | Estimated Actual Percentage of Improved Services (Input Percentage) |
|---|---|---|---|---|---|---|---|
| 1 | 1.2 | Professional Development for Teachers and Paraprofessionals | Yes | $81,500.00 | $83,847.00 | 0 | |
| 1 | 1.3 | Integrated and Designated ELD | Yes | $108,000.00 | $3,558.00 | 0 | |
| 1 | 1.4 | Supplemental Instructional and Assessment Resources | Yes | $105,000.00 | $85,775.00 | 0 | |
| 1 | 1.5 | Supplemental Supports | Yes | $120,000.00 | $111,212.00 | 0 | |
| 1 | 1.6 | Student Tutorial Support | Yes | $100,000.00 | $82,436.00 | 0 | |
| 1 | 1.7 | Intersessions | Yes | $95,000.00 | $0 | 0 | |
| 1 | 1.8 | Math and Reading Instructional Specialists | Yes | $325,000.00 | $0 | 0 | |
| 1 | 1.9 | Paraprofessional Support for Students | Yes | $190,000.00 | $123,234.00 | 0 | |
| 1 | 1.10 | Daily Supplemental Instructional Minutes | Yes | $120,000.00 | $0 | 0 | |
| 1 | 1.11 | Technology and Infrastructure to Support Student Learning | Yes | $90,000.00 | $82,033.00 | 0 | |
| 1 | 1.13 | Class Size Reduction | Yes | $0 | $492,789.00 | 0 | |

| Last Year's Goal # | Last Year's Action # | Prior Action/Service Title | Contributing to Increased or Improved Services? | Last Year's Planned Expenditures for Contributing Actions (LCFF Funds) | Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds) | Planned Percentage of Improved Services | Estimated Actual Percentage of Improved Services (Input Percentage) |
|---|---|---|---|---|---|---|---|
| 1 | 1.14 | School Instructional Leadership | Yes | $0 | $73,833.00 | 0 | |
| 2 | 2.1 | Students and Parents: Positive Attendance Support | Yes | $125,000.00 | $76,442.00 | 0 | |
| 2 | 2.2 | Positive Behavioral Interventions and Supports (PBIS) | Yes | $140,000.00 | $13,340.00 | 0 | |
| 2 | 2.3 | Two-way Communication with Families | Yes | $75,000.00 | $77,265.00 | 0 | |
| 2 | 2.4 | Increasing Parent and Family Involvement in School Activities | Yes | $90,000.00 | $28,300.00 | 0 | |
| 3 | 3.1 | Expanded Learning Environments | Yes | $90,000.00 | $0 | 0 | |

## 2022-23 LCFF Carryover Table

| 9. Estimated Actual LCFF Base Grant (Input Dollar Amount) | 6. Estimated Actual LCFF Supplemental and/or Concentration Grants | LCFF Carryover — Percentage (Percentage from Prior Year) | 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %) | 7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds) | 8. Total Estimated Actual Percentage of Improved Services (%) | 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8) | 12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9) | 13. LCFF Carryover — Percentage (12 divided by 9) |
|---|---|---|---|---|---|---|---|---|
| $3,333,241.00 | $1,273,674.00 | 31.82% | 70.03% | $1,334,064.00 | 0.00% | 40.02% | $1,000,247.29 | 30.01% |

# Instructions

Plan Summary

Engaging Educational Partners

Goals and Actions

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

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

# Introduction and Instructions

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

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

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [*EC*] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.

- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (*EC* Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.

- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:

    - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (*EC* Section 52064[b][4-6]).

    - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (*EC* sections 52064[b][1] and [2]).

    - Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC* Section 52064[b][7]).

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

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

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

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

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

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

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

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

# Plan Summary

## Purpose

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

## Requirements and Instructions

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

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

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

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

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

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

# Engaging Educational Partners

## Purpose

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

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

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

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

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

## Requirements and Instructions

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

**Local Control and Accountability Plan:**
For county offices of education and school districts only, verify the LEA:

a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.

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

c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.

d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.

e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

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

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

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

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

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

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

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

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

# Goals and Actions

## Purpose

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

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

## Requirements and Instructions

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

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

- Focus Goal: A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.

- Broad Goal: A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.

- Maintenance of Progress Goal: A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

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

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

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

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

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

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

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

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

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

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

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

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.

- **Explanation of why the LEA has developed this goal**: Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

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

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.

- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.

- **Explanation of why the LEA has developed this goal**: Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

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

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

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

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

Complete the table as follows:

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

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

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

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

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

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

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

**Goal Analysis:**

Enter the LCAP Year.

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

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.

- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.

- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.

- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

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

## Purpose

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

## Requirements and Instructions

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

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

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

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

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

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

***Required Descriptions:***

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

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

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

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

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

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

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

> After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])
>
> In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])
>
> These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

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

## For School Districts Only:

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

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

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

### Actions Provided on a Schoolwide Basis:

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

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

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

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

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

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

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

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

Provide the following descriptions, as applicable to the LEA:

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

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

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

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

Complete the table as follows:

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

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

# Action Tables

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

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

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

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

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

## Data Entry Table

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

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

  See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.
- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 *CCR* Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

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

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

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

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

## Contributing Actions Table

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

## Annual Update Table

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

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

## Contributing Actions Annual Update Table

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

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

## LCFF Carryover Table

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

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

# Calculations in the Action Tables

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

### Contributing Actions Table

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

### Contributing Actions Annual Update Table

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

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

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

**LCFF Carryover Table**

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

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

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

California Department of Education
January 2022

# 2023-2024

# LCFF/LCAP

# CHARTER SCHOOL

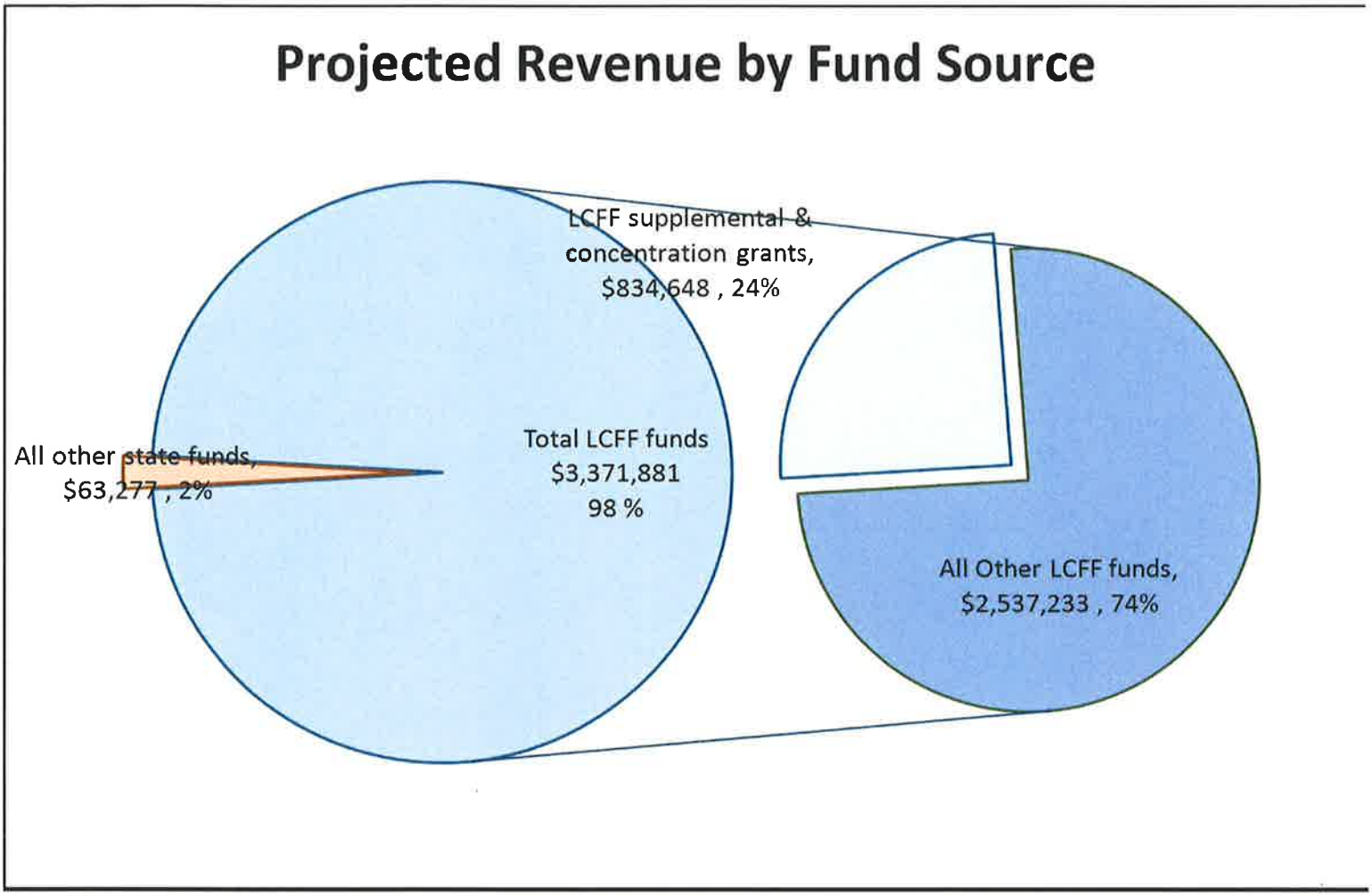
# LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: West Park Charter Academy
CDS Code: 10-62539-6112387
School Year: 2023-24
LEA contact information:
Dr. Brian Clark
Superintendent

(559) 233-6501

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

# Budget Overview for the 2023-24 School Year

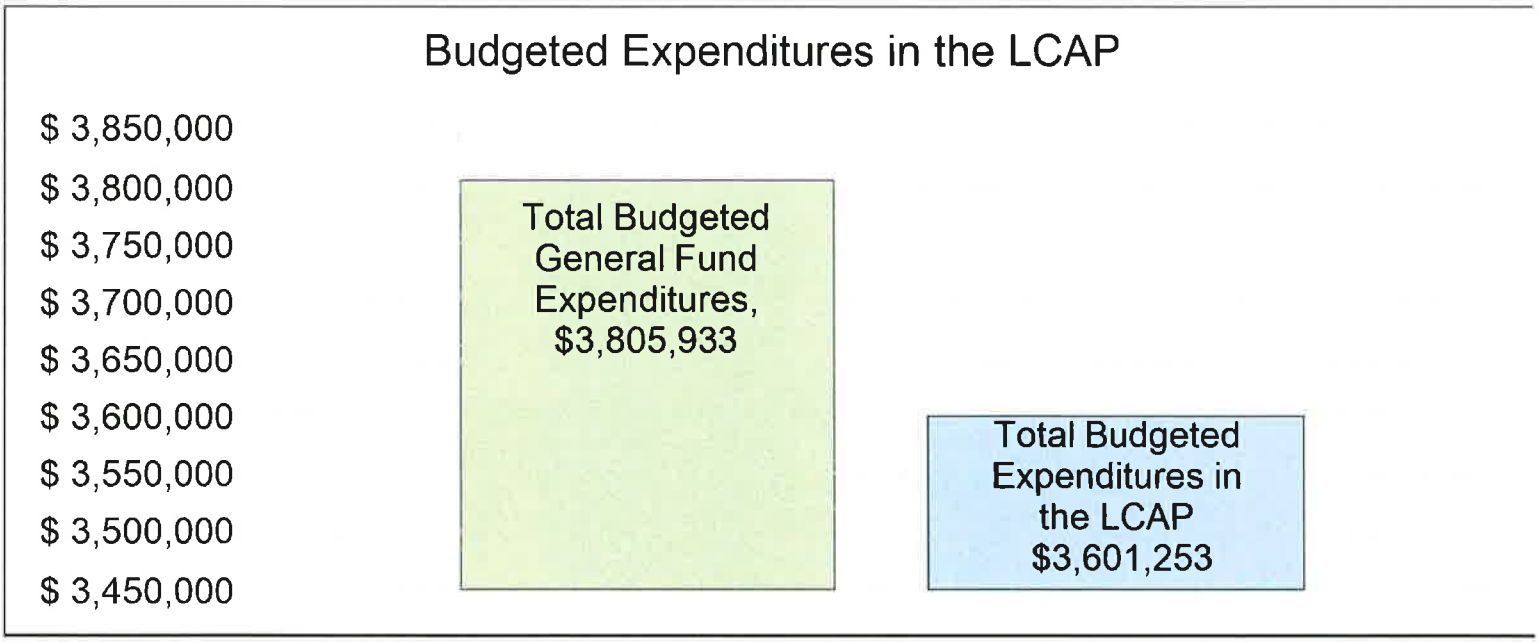



This chart shows the total general purpose revenue West Park Charter Academy expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for West Park Charter Academy is $3,435,158.00, of which $3,371,881.00 is Local Control Funding Formula (LCFF), $63,277.00 is other state funds, $0 is local funds, and $0 is federal funds. Of the $3,371,881.00 in LCFF Funds, $834,648.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

# LCFF Budget Overview for Parents

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




This chart provides a quick summary of how much West Park Charter Academy plans to spend for 2023-24. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: West Park Charter Academy plans to spend $3,805,933.00 for the 2023-24 school year. Of that amount, $3,601,253.00 is tied to actions/services in the LCAP and $204,680.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

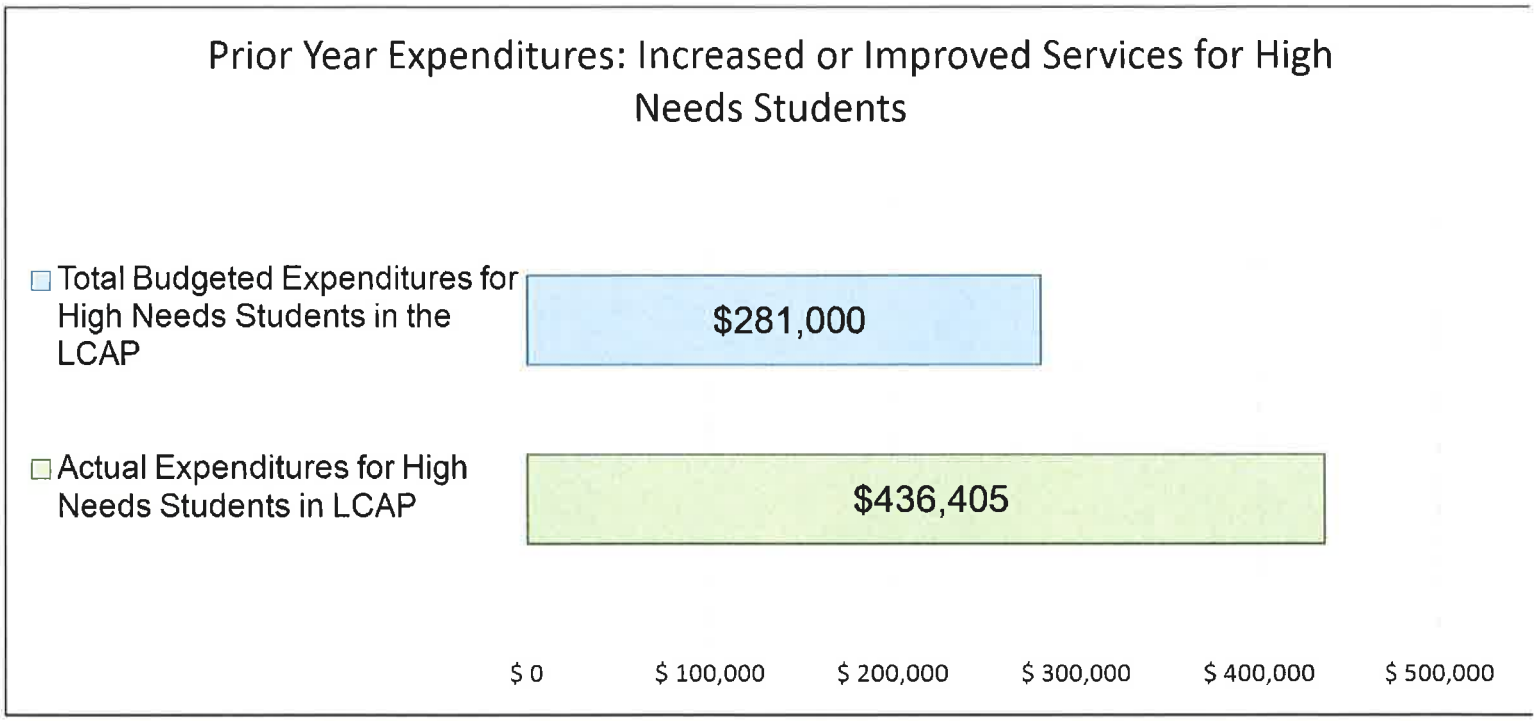
The $205K that is not included in the LCAP are expenditures related to district administration costs, utilities and other district operational costs.

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

In 2023-24, West Park Charter Academy is projecting it will receive $834,648.00 based on the enrollment of foster youth, English learner, and low-income students. West Park Charter Academy must describe how it intends to increase or improve services for high needs students in the LCAP. West Park Charter Academy plans to spend $1,379,524.00 towards meeting this requirement, as described in the LCAP.

# LCFF Budget Overview for Parents

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




This chart compares what West Park Charter Academy budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what West Park Charter Academy estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2022-23, West Park Charter Academy's LCAP budgeted $281,000.00 for planned actions to increase or improve services for high needs students. West Park Charter Academy actually spent $436,405.00 for actions to increase or improve services for high needs students in 2022-23.

# Local Control and Accountability Plan

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

| Local Educational Agency (LEA) Name | Contact Name and Title | Email and Phone |
|---|---|---|
| West Park Charter Academy | Dr. Brian Clark<br>Superintendent | brian_c@wpesd.org<br>(559) 233-6501 |

# Plan Summary [2023-24]

## General Information

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

West Park Charter Academy (WPCA) is a TK-12 independent study program with two learning centers located in the heart of the Central San Joaquin Valley (Fresno and Hanford, CA). The program serves students from not only those two cities but also from many surrounding communities and school districts. Students at WPCA are required to meet with their teacher for a minimum of one hour per week, although many of our students visit the learning centers throughout the week for required labs/classes, tutoring, use of technology, etc. (in addition to the one hour per week appointment with their teacher). WPCA has ensured that all students have access to print and digital core and supplemental curriculum, as well as devices needed for learning (i.e. Chromebooks and WiFi hotspots).

WPCA's students come to the program with a vast array of educational backgrounds, experiences, academic proficiency, and social and emotional learning needs. Some students seek the independence, flexibility, and "college feel" of the program, while some are working to recover credits; others have not met their academic potential in a traditional school setting. In the Spring of 2023, enrollment is 230 students. The majority of students attending WPCA (89%) are from low-income families, 77% are Hispanic, 14% are English learner students, and less than 1% are foster youth.

WPCA's teachers, counselors, and support staff are committed to the program's mission and vision to help every student maximize their academic and personal potential, as well as prepare them to be competitive in the 21st Century workplace. All paraprofessionals meet the

requirements for serving as tutors for students in grades TK-12. Every staff member is committed to their personal growth and participates in professional learning opportunities throughout each school year. Through training and support, WPCA's staff is better prepared to serve our students which helps to increase students' academic achievement. The ultimate goal is for all students at WPCA to be well-prepared for postsecondary opportunities upon graduation, whether that is attending college or a vocational program, joining the military, or joining the workforce.

WPCA was granted a six-year Western Association of Schools and College (WASC) Accreditation through 2024, with a 2-day follow-up visit in 2021. In February of 2021, WPCA hosted a 2-day mid-cycle WASC visit which was conducted virtually due to the pandemic. During the visit, WPCA's educational partners had the opportunity to provide feedback regarding their involvement, participation, and overall experience. The WASC Visiting Committee synthesized the information and presented the educational partners with areas of strength and areas of focus. Since the February 2021 WASC follow-up visit, WPCA staff has worked collaboratively to address and respond to the WASC Visiting Committee's recommendations and has continued to build on its strengths.

In the 2023-24 school year, WPCA's WASC Accreditation is up for renewal. The ongoing six-year cycle begins with an intensive self-study whereby WPCA must demonstrate the capacity, commitment, and competence to support high-quality student learning and ongoing school improvement. WPCA must assess its program and its impact on student learning with respect to the WASC criteria/indicators and other accreditation factors.

## Reflections: Successes

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

The California School Dashboard is designed to help parents and educators identify strengths and areas for improvement. The Dashboard reports how schools and student groups are performing as measured by state and local indicators aligned to the state priorities. The state priority areas reflect the belief that many factors can positively impact student success. The priorities are grouped into the following three categories; 1) conditions for learning, 2) engagement, and 3) student outcomes.

The West Park Charter Academy 2022 California School Dashboard and local survey data indicate high levels of student and family engagement in the West Park Charter Academy program. However, the priority area of student outcomes is an identified need which is discussed in the next section.

The West Park Charter Academy 2021-22 Chronic Absenteeism Rate was 2.2% as reported in the 2022 California School Dashboard. This rate is significantly lower than most schools throughout California during the 2021-22 school year. The independent study design of the program likely contributed to low chronic absenteeism since students do not physically attend school with the exception of a required weekly one-hour meeting with teachers at the learning centers and other optional visits to the learning centers to participate in meetings or in-person learning opportunities. The design of West Park Charter Academy's program also contributes to lower suspension and expulsion rates as students do not frequently interact without adult supervision or in non-academic environments. As reported in the 2022 California School

Dashboard, there were no suspensions during the 2021-22 school year. Also, a survey of students during the 2022-23 school year revealed high levels of respect between students and teachers, further positively impacting high engagement levels. Nearly all students in grades 9-12 responded to the survey, 89% believe their teacher wants them to succeed in school, and 70% believe the teachers and adults at school treat students fairly.

A survey of families during the 2022-23 school year demonstrated that 82% of parents agree or strongly agree that West Park Charter Academy has created a welcoming environment for all families in the community, promotes the academic success of all students, and provides families with information and resources to support student learning and development in the home. Most students (85%) and their parents agree that students feel safe while attending the learning centers.

## Reflections: Identified Need

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

The West Park Charter Academy 2021-22 Graduation Rate was 46.8% as reported in the 2022 California School Dashboard. As a consequence of a very low graduation rate, West Park Charter Academy was identified as a Comprehensive Support and Improvement (CSI) school in California. WPCA was first identified as a CSI school based on its Graduation Rate of 64.3% in the 2017-18 school year. In the years between 2018 and 2022, improvements were made and the WPCA Graduation Rate increased to 65.1% in the 2018-19 school year, 71.8% in the 2019-20 school year, and 70.8% in the 2020-21 school year. However, in the 2021-22 school year, a sharp decline in the percentage of students graduating from WPCA was observed, declining to 46.8%. Understanding the root causes for this decline and integrating strategies to reverse this trend is the work to be accomplished in the implementation of the CSI plan. In order to improve in this area, WPCA staff has received support from the FCSS during the 2022-23 school year which will continue into the 2023-24 school year.

This identification comes with specific requirements as outlined by California Education Code. Charter schools with this designation must collaborate with educational partners to locally develop and implement a plan to improve student outcomes. The LCAP may serve as the improvement plan as long as it includes specific criteria. The CSI prompts in this section and the Engaging Educational Partners section of the LCAP must include details about the engagement process. The identified CSI school must engage in a needs assessment. The details of the WPCA needs assessment are included in this section of the plan. The CSI plan must be informed by all State Indicators. The Reflections sections of this plan provide this detail. The CSI plan must also include evidenced-based actions and the CSI funds received must be included in the LCAP actions. Finally, CSI schools must identify any resource inequities in their CSI plan. This includes any actions that need to be taken to ensure equitable resource allocation for unduplicated student groups or other identified student groups that may need a greater allocation of resources to be guaranteed equitable opportunities for learning and personal growth. All of the required elements of the CSI plan are incorporated in this 2023-24 WPCA LCAP.

In addition to a very low graduation rate, academic performance in English language arts and mathematics as measured by the Smarter Balanced Assessments (SBAC) and reported in the 2022 California Schools Dashboard show significant declines in performance over time for all students and a significant gap between the performance of English learner students and all students in both academic areas.

As detailed on the 2022 California School Dashboard, WPCA's greatest needs include the following:

GRADUATION RATE
2021-22 school year
Overall: 46.8%
Low Income: 46.6%
Hispanic: 41.5%
No other individual student group rates were reported.

COLLEGE/CAREER READINESS
2021-22 school year
8% of graduates completed academic or CTE subject college credit courses with a grade of C- or better
0% of graduates met the University of California (UC) or California State University (CSU) a-g criteria with a grade of C or better
0% of graduates completed at least one CTE Pathway with a grade of C- or better

In 2020, of the 50 high school completers, only 13 (26%) enrolled in college, as compared to 63% in Fresno County and 57% statewide. In response, a partnership between local community colleges (Fresno City College and West Hills College) was established in August 2020. This partnership ensures high school students enrolled at WPCA have the opportunity to take Career and Technical Education (CTE) courses, as well as other courses at those colleges (i.e. dual-enrollment and High School Enrichment Program courses). Beginning in 2021-22, WPCA students have the opportunity to participate in the following Career & Technical Education (CTE) Pathways:

- Professional Photography (Fresno City College)
- Business Bookkeeping (Fresno City College)
- CSU/UC Transfer Pathway (Fresno City College)
- Culinary Arts (West Hills College)
- CSU/UC Transfer Pathway (West Hills College)

WPCA will continue to provide students with a variety of opportunities to better prepare them for college/career/postsecondary opportunities. Some of these opportunities include ongoing support from an academic counselor, field trips, college campus visits/tours, career days, math labs, support in applying to the Youth Workforce Connection (for work experience), and other local work experience/certification opportunities.

PERFORMANCE IN ENGLISH LANGUAGE ARTS
2021-22 school year
Overall: 33.1%
Low Income: 35.8%
English Learners: 9.1%

The 2022 California School Dashboard indicates that 111 students in grades 3-8 and 11 tested in the Spring of 2022. The results show the overall scores in the "low" category with 33.1% of students meeting or exceeding standards in English language arts. There is a significant performance gap between the performance of English learner students at 9.1% meeting or exceeding standards compared to 33.1% overall. WPCA teachers and support staff have continued to receive training from FCSS and curricular program trainers and teachers have been working to implement activities and strategies to improve instruction and meet the needs of students, particularly English learner students. WPCA teachers/staff will continue its partnership with FCSS during the 2023-2024 school year and receive ongoing support to better meet the needs of our students.

PERFORMANCE IN MATHEMATICS
2021-22 school year
Overall: 8.4%
Low Income: 10%
English Learners: 0%

The 2022 California School Dashboard indicates that 110 WPCA students in grades 3-8 and 11 tested in the Spring of 2022. The results show the overall scores are in the "very low" category with only 8.4% of students meeting or exceeding standards as measured by the Smarter Balanced Assessment in Mathematics. English learner students faired poorly with no students meeting or exceeding standards in math during the 2021-22 school year. In order to address the needs of students at WPCA, professional learning opportunities and one-on-one coaching will continue to be provided to teachers and support staff throughout the 2023-24 school year.

ENGLISH LEARNER PROGRESS
2021-22 school year
37.5% of English Learners made progress toward English language proficiency

Based on the 2022 California School Dashboard, English Learner Progress Indicator, 37.5% of WPCA English learner students are making progress toward English language proficiency compared to 50.3% making progress towards English language proficiency in California. WPCA staff has continued to work to provide English learner students with ongoing opportunities to practice and strengthen the skills of listening, speaking, reading, and writing during Integrated and Designated ELD instruction. Additionally, teachers participated in ELA/ELD professional learning opportunities through the Fresno County Superintendent of Schools (FCSS). They have spent time focusing on learning how to better address the English Language Development (ELD) standards with their students by implementing proven activities and strategies. WPCA employs a full-time Spanish/ELD teacher, as well as a part-time ELD specialist to work with students from both the Fresno and Hanford learning centers.

## LCAP Highlights

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

WPCA places a high priority on student achievement and teacher/staff support (i.e. professional development/learning opportunities, workshops, conferences, etc.). The goals and actions from the 2023-24 LCAP are aligned with the program's WASC Action Plan and support:

- Increasing student achievement on state and local assessments in the areas of ELA, ELD, and Math
- Effective implementation of the CCSS by providing professional learning opportunities for teachers and support staff in the areas of Math (performance tasks/rubrics, Math Practices, solving real-life word problems), ELA (Guided Reading, Close Reading, Academic Vocabulary development, Writing, etc.), Technology, and Visual and Performing Arts (VAPA)
- Continued training for ELA, Math, and History/Social Science curriculum and supplemental digital programs (Lexia Core5 and PowerUp, Reading Plus, IXL, iLit(ELL))
- Students in reading, math, and technology through computer-based programs such as IXL, Lexia Core5 and PowerUp, Reading Plus
- Students in becoming college and career ready through CTE and college courses (dual-enrollment and High School Enrichment Program courses) at local community colleges
- The preparation of students for college, career, and postsecondary opportunities through partnerships, guidance counseling, college campus visits, rigorous state-adopted curriculum, academic support, and materials needed
- Providing students and staff with the necessary technology and online programs to support learning
- Development of an educational partnership to engage in an in-depth self-study in preparation for WASC accreditation in 2024

## Comprehensive Support and Improvement

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

### *Schools Identified*

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

West Park Charter Academy

### *Support for Identified Schools*

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

West Park Charter Academy's (WPCA's) Comprehensive Support and Improvement (CSI) plan is based on student achievement and partner engagement data regarding the academic and social-emotional needs of students. WPCA will utilize its LCAP to outline strategies to address the needs that have surfaced and will continue to address the needs during the 2023-24 school year. Although many actions in the plan have been a focus for several years, there are some key areas that WPCA will focus on during the 2023-24 school year to reverse the graduation rate trend evidenced in 2022 that led to the identification of WPCA as a CSI school.

Educational partners will have ongoing opportunities to provide feedback during the 2023-24 school year. These opportunities include monthly board meetings during open sessions, quarterly ELAC meetings, WASC self-study meetings, surveys, family engagement events, a comment/suggestion portal on the district's website, and through Parent Square which is an online communications platform. Partner feedback will be collected by program staff and administration and reviewed/discussed routinely during leadership meetings. Strategies provided by the FCSS team will be utilized to reflect on feedback provided by educational partners in order to be intentional and take the necessary time to identify underlying root causes and respond to the needs of students, staff, and families. The partnership with families is a significant element of the CSI plan and will provide insights to fully understand how to reverse the declining graduation rate, increase college-going rates, and improve student academic performance overall.

Through the WASC self-study during the 2023-24 school year, educational partners will have the opportunity to review and analyze the program's progress, areas of strength, and areas of focus. The following critical student learning needs are included and outlined in the current WASC Action Plan and will be examined during the self-study process:

- Student Proficiency—Improve student performance on local and state English Language Arts (ELA), Math, and ELD assessments
- Post-Secondary Preparation—Enhance, develop, and organize programs that better prepare students for college and career

To ensure WPCA's students achieve academically, it is important that quantitative and qualitative data be collected and analyzed by teachers, administration, and support staff on a regular basis. The data to be collected and analyzed during the 2023-24 school year include:

- Semester grades and credit completion - Academic/guidance counselors meet with students in grades 9-12 (and their parents/guardians) at least once per semester to review the academic plan as well as credit completion. Depending on the progress made, a student's academic plan may be revised to meet her/his academic needs (i.e. additional credit taken during a particular semester, enrollment in college courses, etc.).
- Renaissance Assessment Scores (STAR Reading and STAR Math) - Students take these assessments three times per year, and progress is monitored throughout the year to help guide instruction.
- Benchmark Scores in ELA and Math - Data is reviewed by teachers and administration during PLCs and one-on-one meetings; teachers review results with students and parents/guardians following the benchmark administration. Instruction is guided/driven by each student's results.
- Effectiveness of Professional Learning and Implementation of Best Practices for teachers and support staff (ELA and Math) - Through routine surveys and evaluations, teachers and support staff provide input/feedback on professional learning opportunities.
- Opportunities for Students in Grades 9-12 to Take College Courses (CTE Pathways and High School Enrichment Program) - A partnership has been established with Fresno City College and West Hills College that will provide additional post-secondary opportunities for students.
- Monthly Data-driven Professional Learning Communities (i.e. reviewing Renaissance, Lexia, & Reading Plus data)
- On-site (twice per week) Algebra and Geometry classes for high school students
- Use of staff meeting time to discuss data
- Curriculum committee meetings to review state-approved adopted core curriculum
- Improved/enhanced communication with parents

- Continue to promote parent engagement, rigor, and literacy
- Assignments/projects that directly address the Schoolwide Learning Outcomes

The CSI plan will be adjusted as necessary depending on students' needs. Partner input is also critical to the overall refinement of the plan and selection of evidence-based interventions.

In addition to the analysis of student academic progress, stakeholder input/feedback plays a vital role in selecting effective evidence-based interventions. Through staff surveys, staff meetings, and committee meetings, various interventions have been identified and are currently being implemented. One example includes the professional learning that teachers are receiving during the 2022-2023 school year. In response to the differentiated needs of teachers and support staff, WPCA has shifted from a "whole group" approach to a one-on-one coaching model. As evidenced through staff feedback, this shift is benefitting teachers by providing them with the differentiated support needed to meet the individual needs of their students. In 2023-24, SPCA teachers and the instructional leader will work closely together in collaboration with FCSS content specialists and leadership coaches to identify and implement evidence-based interventions. Professional learning opportunities in the areas of ELA, math, VAPA, and technology will be provided to teachers and support staff including one-on-one and/or small-group coaching, workshops, and webinars. Some of the areas that teachers and support staff will receive training and coaching in include:

- Best practices in virtual instruction: effective use of technology (software & hardware) to provide strong instruction to students
- Implementation of the California Common Core State Standards (ELA and Math): essential standards that will be focused on to close the gap in students' learning loss
- Formative Assessment: to identify learning loss and check for understanding
- Social-Emotional Support: supports that will be provided to students by teachers, academic/guidance counselors, and the program's school psychologist
- Mandatory weekly tutorial services for students receiving a D or an F in a Core class

All of the program's efforts and interventions were identified through the analysis of educational partner input and student data. It is evident that our students need additional support to progress academically in ELA and math, graduate, and equitably access postsecondary opportunities. A lack of these additional supports has contributed to the program's graduation rate being significantly lower than the state's average. For this reason, teachers and support staff will receive a combination of collective and individual (differentiated) professional learning to address the areas listed above in order to significantly change outcomes for students. The district believes that supporting and equipping teachers and support staff directly correlates to improved student achievement. The instructional leader will receive weekly support from FCSS leadership coaches. This will allow for reflection and dialogue, and ensure that the planned actions are being implemented.

The goal is that WPCA's CSI plan will strengthen equitable opportunities and access to future educational opportunities for all students. Through the plan, each student will continue to receive a high-quality, rigorous, standards-based education (from a credentialed teacher)—one that prepares each and every student for post-secondary opportunities. All students will have access to a Chromebook (to be used at home for school-related assignments/research/projects), and a WiFi hotspot if needed. In addition, all students who enroll are provided with a district Gmail account (with access to the G-Suite resources), access to the standards-aligned core curriculum (print and digital curriculum),

access to CTE Pathways and/or other courses at local community colleges, and other necessary materials/supplies. Furthermore, the planned WASC self-study process in 2023-24 (consisting of qualitative and quantitative partner engagement) will serve the program well in identifying any additional resource inequities that may need to be addressed.

Looking forward to 2023-24, WPCA will continue to support student achievement and improve the graduation rate by utilizing feedback from surveys, interviews, informational meetings, and district meetings, and monitoring students' credit completion progress (at least 27.5 credits per semester). Doing so will support the program's continuous improvement toward equity, access, and academic achievement for all students.

## *Monitoring and Evaluating Effectiveness*

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

West Park Elementary School District administration and certificated staff will continue to work closely together, and also in conjunction with the FCSS CSI support specialist(s)/Leadership Coaches throughout the 2023-2024 school year in monitoring the implementation and effectiveness of the CSI plan. The program's plan will continue to address the academic needs of students at West Park Charter Academy. The data/metrics to be monitored throughout the school year include (but are not limited to):

- 2023 Dashboard data/results
- 2023 CAASPP results (administered in the Spring '23 semester)
- 2023 ELPAC results (administered in the Spring '23 semester)
- 2022-23 benchmark results
- 2022-23 Renaissance results (STAR Reading & STAR Math)
- 2022-23 progress in supplemental literacy programs (Lexia Core5, Lexia PowerUp, & Reading Plus)
- 2022-23 demographic data (enrollment, attendance, staffing)
- 2022-23 educational partner survey results
- 2022-23 process data (LCP, budgeting, PLCs)
- 2022-23 semester course completion rates

Since WPCA is identified as CSI due to its graduation rate, leaders, counselors, and teachers will routinely monitor students' progress and credit completion (1-2 times per semester). A requirement to graduate from WPCA is that students earn 220 credits, which means all students must earn a minimum of 27.5 credits per semester to stay on pace for graduation.

The following information is used by WPCA's counselors and administrators as a guide for credit completion and is shared/reviewed with students and parents/guardians:

- Freshmen: 55 credits earned by end of year
- Sophomores: 110 cumulative credits earned by end of year
- Juniors: 165 cumulative credits earned by end of year
- Seniors: 220 cumulative credits earned by end of year

WPCA will monitor and evaluate the effectiveness of the CSI plan using the following methods:

- CSI Webinars—Program administration will continue attending the CSI webinars provided by the FCSS and CDE during the 2023-24 school year. The administration will actively participate, share progress and areas of growth, and share and receive ideas/input from other school administrators.
- Educational Partner Input—Partners will be given multiple opportunities to provide feedback/input through surveys, the district's website (comment section), and direct contact with teachers and administration.
- WASC Meetings—Hold at least three (3) WASC partner engagement meetings during the 2023-2024 school year; combined with LCAP partner engagement meeting in the spring of 2024.
- Board Meetings—The West Park Elementary School District (Public) Board Meetings take place on the second Monday of each month and are open to the public.
- Staff Meetings—The WPCA teaching and support staff meet 2-3 times each month to discuss and respond to the academic and social-emotional needs of students.
- ELAC Meetings—WPCA holds ELAC meetings four times yearly (twice per semester).
- Academic Leadership Team Meetings—The Academic Leadership Team meets at least once per month and consists of teachers, the superintendent, the charter director, and the elementary administrator.
- Professional Learning Community (PLC) Meetings—WPCA's PLC consists of the program's five core teachers (ELA, Math, History/Social Science, Science, Spanish). This committee meets four times per year (twice per semester) to review/discuss and create plans to address the curricular needs of the program.
- Educational Partner Surveys/Results—Multiple opportunities to provide input/feedback are given to students, parents/guardians, and staff throughout the school year.
- High School Senior Exit Interviews—Interviews occur twice a year- once before Winter Break for December graduates, and once in the Spring for May graduates. In addition to gaining valuable experience in being interviewed by a panel (the program's counselors and director), students are able to provide qualitative data pertaining to the impact that WPCA has had on them academically and social-emotionally. This student feedback is collected, analyzed, and reviewed by teachers and support staff. In the past years, student feedback has resulted in more academic and social-emotional support including additional paraprofessionals and tutors with math and writing skills, and college campus field trips.

In addition to the above-mentioned efforts, the program's administration, teachers, counselors, and support staff will monitor the implementation of the plan with monthly check-ins. The check-ins will ensure the program maintains momentum with regard to supporting students' academic and social-emotional growth, as well as the staff's professional development. As outlined in the Parent/Student and Certificated Staff Handbooks, protocols for attendance, work completion, participation, and credit completion remain the same. All parents/guardians and students will receive regular progress reports, and when necessary, students will be referred for mandatory tutoring. Outreach to parents/guardians and students will be made via phone calls, mailed letters, emails, messages via Parent Square, and home visits. Additionally, the program's two academic/guidance and CTE counselor are available to support the academic and social-emotional needs of students.

The effectiveness of the CSI Plan is measured by:

- An increased graduation rate to well above 68% which led to the school's identification as a CSI school
- An increased number of students progressing academically on state and district ELA and Math assessments (including ELD)
- An increased number of students successfully completing high school credits each semester
- An increased number of students earning higher grades (and meeting or exceeding standards on assessments)
- An increased number of students successfully completing CTE, dual-enrollment, and/or high school enrichment program courses at Fresno City College and West Hills College

WPCA is confident that by remaining diligent in addressing the areas outlined in its current plan it will yield improved results. WPCA will keep student outcomes at the forefront, and will continue to monitor students' progress very closely; through careful analysis, reflection, and discussion, the necessary improvements will lead to improved results.

# Engaging Educational Partners

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

West Park Charter Academy (WPCA) understands the importance of providing partners with opportunities for engagement and participation when developing the LCAP. WPCA has utilized a combination of surveys (staff, students, and parents/guardians) and meetings to gather input. The surveys were distributed electronically via Google Forms to staff, students, and parents/guardians in March 2023. Survey results were analyzed by WPCA's administrative team and presented to the community at the April 2023 board meeting.

In addition to the survey and input sessions, WPCA's parents/guardians had opportunities to provide feedback/input during:

- Monthly public board meetings during the public comment period
- Quarterly ELAC meetings
- District's comment section on the website

WPCA's certificated and classified school personnel had various opportunities to provide feedback/input throughout the 2022-23 school year. They included:

- Staff meetings
- Monthly public board meetings
- WASC committee meetings

The administration, including the dean of schools and the superintendent, provided ongoing input during the development of the LCAP.
The draft 2023-24 LCAP was presented to all educational partners on the district website for comment and suggestion from May 30 to June 23, 2023.
WPCA consulted with special education administrators through regularly scheduled IEP meetings.

WPCA will continue to consult with all statutorily required groups on an ongoing basis. All educational partners have various opportunities to provide feedback/input regarding the program's LCAP goals & actions, WASC Action Plan, and all other academic & support services.

The public comment period took place from June 9 to June 28, 2023. The public hearing of the LCAP took place on June 12, 2023. The Local Indicators Report was presented during the same meeting.

The LCAP was approved by the WPESD Governing Board at a special meeting on June 28, 2023, followed by approval of the budget.

A summary of the feedback provided by specific educational partners.

Feedback from educational partners compiled through surveys, meetings and interviews informs the direction of WPCA's programs which are student-centered and focus on improving student outcomes. The following feedback was shared during these various opportunities in the 2022-23 school year:

WPCA parents/guardians provided the following feedback:

- additional electives for 9th-12th graders
- additional tutors (and time allotted for tutoring) to provide academic support for students in grades K-12
- improved school lunches for students who remain on-site for more than 2 hours
- culturally responsive curriculum for students
- opportunities for students to take music and art classes
- increased parent/guardian and family engagement opportunities/activities

WPCA students provided the following feedback:

- continued access to college courses
- additional electives added to the course catalog
- social events
- field trips to college campuses, museums, Yosemite, etc.
- sports (intramural, club, team)
- student council
- student clubs

WPCA's certificated and classified staff provided the following feedback:

- opportunities for consistent, personalized professional development
- allotted time for planning/prepping lessons, data review, WASC items
- continued access to devices/technology for instruction and support
- additional staffing to provide teaching and academic support

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

Several aspects of the LCAP were influenced by specific input and are reflected in the LCAP actions. The input focuses on increasing the academic achievement of all students and aligns with the WPCA WASC Action Plan.

- Parents/guardians would like to see the program provide additional academic support to their students and they are requesting additional tutoring staff and time
- Teachers and support staff request targeted, focused professional development that is delivered both whole group and one-on-one (coaching)
- Strengthen school connectedness by planning and holding various engagement opportunities such as school dances, BBQs, field days, intramural sports, clubs, parent art nights, student council, etc.
- Strengthen school connectedness by continuing access to online communication platforms such as ParentSquare

- Students, parents/guardians, and staff want all students to graduate well-prepared for postsecondary opportunities by accessing CTE, dual-enrollment, and High School Enrichment Program courses at local community colleges

# Goals and Actions

## Goal

| Goal # | Description |
|---|---|
| 1 | All students at West Park Charter Academy will increase in achievement and proficiency levels in ELA, ELD, and Math, and be prepared for postsecondary opportunities. |

An explanation of why the LEA has developed this goal.

West Park Charter Academy (WPCA) developed this broad goal to ensure that all students receive a standards-based education that will make them viable to employers in the 21st century. Students will have access to credentialed teachers, increase in achievement/proficiency in ELA, ELD, Math, and graduate from our program well-prepared for postsecondary opportunities. The district understands the impact of highly effective, targeted, and standards-based instruction and assessment. The metrics and actions will be used to achieve this goal and include data from the California School Dashboard, CALPADS, CBEDS, DataQuest, and other local indicators/sources. Furthermore, this goal will ensure our students have access to state-approved, evidence-based core & supplemental curriculum, as well as opportunities to expand their learning (CTE Pathways, Dual-Enrollment, and High School Enrichment courses).

## Measuring and Reporting Results

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|---|---|---|---|---|
| Appropriately assigned and fully credentialed teachers | 0% Misassignments<br>0% Vacancies<br>Data Year: 2020-21<br>Data Source: HR Department | 100% of teachers appropriately assigned and property credentialed<br>Data Year: 2021-22<br>Data Source: HR Department | 100% of teachers appropriately assigned and properly credentialed<br>Data Year: 2022-23<br>Data Source: HR Department | | 1% Misassignments<br>1% Vacancies<br>Data Year: 2023-24<br>Data Source CBEDS Fall 2024 |
| Access to standards-aligned instructional materials | 100% Access<br>Data Year: 2020-21<br>Data Source: Internal Review | 100% Access<br>Data Year: 2021-22<br>Data Source: Internal Review | 100% Access<br>Data Year: 2022-23<br>Data Source: Internal Review | | 100%<br>Data Year: 2023-24<br>Data Source: Internal Review |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|---|---|---|---|---|
| Implementation of standards for all students and enable ELs access to CCSS and ELD standards | Standards-aligned materials implemented in 100% of classrooms, including ELD standards for English Learners to enable access to the state standards and core curriculum.<br><br>Data Year: 2020-21<br>Data Source: 2021 Teacher Survey and Priority 2 Self-Reflection Tool | Standards-aligned materials implemented in 100% of classrooms, including ELD standards for English Learners to enable access to the state standards and core curriculum.<br><br>The charter academy had a rating of 4 on a scale of 1 to 5 on the state's self-reflection tool for implementation of state standards.<br><br>Data Year: 2021-22<br>Data Source: 2022 Teacher Survey and Priority 2 Self-Reflection Tool | Standards-aligned materials implemented in 100% of classrooms, including ELD standards for English Learners to enable access to the state standards and core curriculum.<br><br>The charter academy had a rating of 3 on a scale of 1 to 5 on the state's self-reflection tool for implementation of state standards.<br><br>Data Year: 2022-23<br>Data Source: 2023 Teacher Survey and Priority 2 Self-Reflection Tool | | Full Implementation & Sustainability<br>Data Year: 2023-24<br>Data Source: 2024 Teacher Survey and Priority 2 Self-Reflection Tool |
| Smarter Balanced ELA<br>Note: Local benchmarks will be used until CAASPP results become available | Met or Exceeded Standards in ELA:<br>All: 6.9%<br>EL: 14.3%<br>SWD: fewer than 10 students<br>Data Year: 2020-21<br>Data Source: Illuminate | Met or Exceeded Standards in ELA:<br>All: 36.1%<br>Low Income: 33.6%<br>EL: 18.8%<br>SWD: fewer than 10 students<br>Data Year: 2020-21<br>Data Source: DataQuest | Met or Exceeded Standards in ELA:<br>All: 33.1%<br>Low Income: 35.8%<br>EL: 9.1%<br>SWD: fewer than 10 students<br>Data Year: 2021-22<br>Data Source: DataQuest | | Met or Exceeded Standards:<br>All: 40%<br>Low Income: 40%<br>EL: 40%<br>SWD: 40%<br>Data Year: 2023-24<br>Data Source: DataQuest |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|---|---|---|---|---|
| | | | | | |
| Smarter Balanced Math<br>Note: Local benchmarks will be used until CAASPP results become available | Met or Exceeded Standards in Math:<br>All: 4.3%<br>EL: 14.3%<br>SWD: 0%<br>Data Year: 2020-21<br>Data Source: Illuminate | Met or Exceeded Standards in Math:<br>All: 10.6%<br>LI: 10.8%<br>EL: 13.3%<br>SWD: fewer than 10 students<br>Data Year: 2020-21<br>Data Source: DataQuest | Met or Exceeded Standards in Math:<br>All: 8.4%<br>LI: 10.0%<br>EL: 0%<br>SWD: fewer than 10 students<br>Data Year: 2021-22<br>Data Source: DataQuest | | Met or Exceeded Standards:<br>All: 25%<br>Low Income: 25%<br>EL: 25%<br>SWD: 25%<br>Data Year: 2023-24<br>Data Source: DataQuest |
| A-G Completion Rate | 0%<br>Data Year: 2019-20<br>Data Source: Dashboard | 0%<br>Data Year: 2020-21<br>Data Source: Dashboard | 0%<br>Data Year: 2021-22<br>Data Source: Dashboard | | 51%<br>Data Year: 2022-23<br>Data Source: Dashboard |
| CTE Pathway Completion Rate | 12.5%<br>Data Year: 2019-20<br>Data Source: Dashboard | 3.7% (+SBAC 3 or higher on ELA or math)<br>Data Year: 2020-21<br>Data Source: Dashboard | 3.2% (+SBAC 3 or higher on ELA or math)<br>Data Year: 2021-22<br>Data Source: Dashboard | | 51%<br>Data Year: 2022-23<br>Data Source: Dashboard |
| EL students making progress towards English Proficiency | 45.1% making progress towards English language proficiency<br><br>*No ELPAC Scores for Spring 2020<br>Data Year: 2018-19 | Level 4 - 20.0%<br>Level 3 - 35.6%<br>Level 2 - 35.5%<br>Level 1 - 8.9%<br><br>Data Year: 2020-21<br>Data Source: DataQuest | 37.5% making progress towards English language proficiency<br><br>Data Year: 2021-22<br>Data Source: Dashboard English | | 50%<br>Data Year: Spring 2022 & 2023<br>Data Source: Dashboard |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|---|---|---|---|---|
| | Data Source: DataQuest | | Learner Progress Indicator (ELPI) | | |
| EL Reclassification Rate | 3.4%<br>Data Year: 2019-20<br>Data Source: DataQuest | 0%<br>Data Year: 2020-21<br>Data Source: DataQuest | 0%<br>Data Year: 2021-22<br>Data Source: Internal Data | | 5%<br>Data Year: 2022-23<br>Data Source: DataQuest |
| Middle School Dropout Rate | 3%<br>Data Year: 2019-20<br>Data Source: CALPADS | 0%<br>Data Year: 2020-21<br>Data Source: CALPADS | 0%<br>Data Year: 2021-22<br>Data Source: CALPADS | | 0%<br>Data Year: 2022-23<br>Data Source: CALPADS |
| High School Dropout Rate | 12.9%<br>Data Year: 2019-20<br>Data Source: DataQuest | 16.7%<br>Data Year: 2020-21<br>Data Source: DataQuest | 53.6%<br>Data Year: 2021-22<br>Data Source: DataQuest | | 3%<br>Data Year: 2022-23<br>Data Source: DataQuest |
| High School Graduation Rate | 71.8%<br>Data Year: 2019-20<br>Data Source: DataQuest | 70.8%<br>Data Year: 2020-21<br>Data Source: DataQuest | 41.1%<br>Data Year: 2021-22<br>Data Source: DataQuest | | 96%<br>Data Year: 2022-23<br>Data Source: DataQues |
| College Career Readiness | 9.4%<br>Data Year: 2019-20<br>Data Source: Dashboard | 3.7% (+SBAC 3 or higher on both)<br>Data Year: 2020-21<br>Data Source: Dashboard | 4.8% (+SBAC 3 or higher on both)<br>Data Year: 2021-22<br>Data Source: Dashboard | | 50%<br>Data Year: 2022-23<br>Data Source: Dashboard |
| Suspension Rate | 0%<br>Data Year: 2019-20<br>Data Source: DataQuest | 0%<br>Data Year: 2020-21<br>Data Source: DataQuest | 0%<br>Data Year: 2021-22<br>Data Source: DataQuest | | 0%<br>Data Year: 2022-23<br>Data Source: DataQuest |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|---|---|---|---|---|
| | | | | | |
| Expulsion Rate | 0%<br>Data Year: 2019-20<br>Data Source: DataQuest | 0%<br>Data Year: 2020-21<br>Data Source: DataQuest | 0%<br>Data Year: 2021-22<br>Data Source: DataQuest | | 0%<br>Data Year: 2022-23<br>Data Source: DataQuest |
| Broad Course of Study | Students in grades 9-12 enrolled in advanced academic courses:<br>All: 7.4%<br>EL: 2%<br>Low Income: 9.8%<br>Data Year: 2020-21<br>Data Source: Student Information System | Students in grades 9-12 enrolled in advanced academic courses:<br>All: 0%<br>EL: 0%<br>Low Income: 0%<br>Data Year: 2021-22<br>Data Source: Student Information System | Students in grades 9-12 enrolled in advanced academic courses:<br>All: 0%<br>EL: 0%<br>Low Income: 0%<br>Data Year: 2022-23<br>Data Source: Student Information System | | Students in grades 9-12 enrolled in advanced academic courses:<br>All: 20%<br>EL: 20%<br>Low Income: 20%<br>Data Year: 2023-24<br>Data Source: Student Information System |
| Other Pupil Outcomes | 23% FAFSA Completion Rate<br>Data Year: 2020-21<br>Data Source: CSAC | 15% FAFSA Completion Rate<br>Data Year: 2021-22<br>Data Source: CSAC | 17% FAFSA Completion Rate<br>Data Year: 2022-23<br>Data Source: CSAC | | % FAFSA Completion Rate<br>Data Year: 2023-24<br>Data Source: CSAC |

# Actions

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| 1.1 | Teaching and Support Staff | WPCA provides highly-qualified certificated and classified staff to reach the desired academic goals. Students have access to teachers and support staff who are committed to increasing their capacity and are lifelong learners who learn through professional development and professional learning communities (PLCs). Students have access to high-quality instruction and academic support to improve in academic achievement. The overall effectiveness of this action will be measured | $2,169,229.00 | No |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| | | by ongoing progress monitoring of the metrics listed above, as well as through educational partner feedback. | | |
| **1.2** | Supplemental Curriculum and Resources | All students at WPCA have access to the California Content Standards including English Language Development (ELD) Standards for English learner students. WPCA will invest in supplemental curriculum and resources to provide additional standards-aligned resources to differentiate instruction to meet the unique needs of English learner students and other historically underrepresented youth who may struggle to attain grade-level standards. | $150,000.00 | Yes |
| **1.3** | Professional Development, Learning, & Support | WPCA teaching and support staff will engage in ongoing professional development, professional learning communities, support, and academic coaching to build personal capacity and enhance the full implementation of the California Content Standards, ELD Standards, and ensure that students are prepared for college and career.<br><br>Student assessment data, staff input, the WASC Action Plan, and other qualitative data will be used to drive professional learning opportunities for staff. Ongoing reviews and program monitoring will be conducted to ensure that program needs are addressed. | $382,277.00 | Yes |
| **1.4** | Progress-Monitoring Resources and Tools | WPCA will support students' academic needs by providing the necessary progress-monitoring resources and tools. Print and digital tools will allow teachers, support staff, and administration to determine students' areas of growth (formative assessment), which then will be used to drive instruction. This supports the full implementation of the California Content Standards in ELA and Math, ELD Standards, and the Next Generation Science Standards (NGSS). Ongoing reviews and program monitoring will be conducted to ensure that program needs are being addressed. | $84,664.00 | Yes |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| | | | | |
| **1.5** | Technology/Devices Needed for Teaching and Learning | WPCA staff and students will be provided with the necessary devices, equipment, and technology needed to provide students with a 21st-century learning environment and ensure equitable access to grade-level standards for all students. To achieve this end, teachers and support staff are provided with a laptop, iPad, and Apple Pencil. Students are provided with a Chromebook and WiFi hotspot (if needed). The district's IT department provides troubleshooting and technical support, updates, and other assistance to staff and students. In providing the necessary technology/devices, effective, standards-based instruction and learning can be achieved. To ensure that the program's technology needs are being addressed and met, staff, students, and parents/guardians have opportunities to provide feedback during staff meetings, Faculty Advisory meetings, Curriculum Committee Meetings, Professional Learning Community meetings, and leadership meetings. | $150,000.00 | Yes |
| **1.6** | School Instructional Leadership | WPCA is committed to increasing the academic progress of all students through a dedicated instructional leader who will work collaboratively with teachers to provide support and guidance in establishing best instructional practices, specifically instructional practices that meet the unique needs of traditionally underserved students including low-income, English learner students, and foster and homeless youth. Instructional leaders communicate with staff and set clear goals related to student achievement together with teachers. The instructional leader is an expert teacher who possesses the skills to provide coaching and mentoring to teachers, as well as professional learning opportunities that allow teachers to explore best practices in teaching. The goal is to increase student academic achievement and college and career readiness by developing reflective educators who are equipped to provide timely and targeted interventions and supports when and where they are needed. | $130,893.00 | Yes |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| 1.7 | College and Career Readiness | WPCA will provide students with opportunities to prepare themselves for college and career readiness. Students will benefit from the support they receive from WPCA's CTE and academic/guidance counselors, as well as the program's partnership with local community colleges (Fresno City College and West Hills College).<br><br>Students will have access to a wide range of courses at local community colleges through the schools' Career & Technical Education (CTE) programs, dual-enrollment programs, or High School Enrichment Program (HSEP). This ensures that all students have access to courses and materials/supplies that will prepare them for postsecondary opportunities. The College/Career Indicator on the CA Dashboard will reflect the program's effectiveness with regard to this action. | $240,609.00 | Yes |

## Goal Analysis [2022-23]

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

The absence of a dedicated leader at WPCA since 2021 and the mid-year hiring of the CTE Counselor in 2021-22 impacted the growth of partnerships with local community colleges which provides students with access to Career & Technical Education (CTE) programs, dual-enrollment programs, and High School Enrichment Program (HSEP). With these positions fully in place during the 2023-24 school year, growth is expected in the areas of student academic achievement and the state College and Career Indicator over the next several years.

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

Action 1.1 - Expenditures were less than anticipated because some of the estimated actuals are reported in Action 1.6 and Action 1.7. Staff reduction due to teacher attrition. Positions were not refilled during the 2022-23 year due to a lack of qualified applicants. Teacher positions are posted for the 2023-24 school year.
Action 1.4 - Expenditures were less than estimated actuals because progress monitoring resources were not purchased as planned.
Action 1.5 - Expenditures were less than estimated actuals because funds budgeted for technology replacement were not needed.
Action 1.6 - Expenditures were budgeted in Action 1.1, but should have been reported in a separate action to highlight instructional leadership.

Action 1.7 - A portion of the expenditures were budgeted in Action 1.1 and the remaining portion was budgeted in Action 1.2, but should have been reported in a separate action to highlight efforts to prepare students for college and careers.

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

The metrics indicate limited progress was made during the 2021-22 school year based on the 2022 Dashboard results. To a great extent, the future effectiveness of the actions depends on the presence of a dedicated leader at WPCA in the 2023-24 school year with demonstrated expertise and success as an instructional leader in an independent study program.

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

Action 1.6 is a new action that was previously budgeted in Action 1.1.
Action 1.7 is a new action that was previously budgeted in Action 1.2.

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

# Goals and Actions

## Goal

| Goal # | Description |
|---|---|
| 2 | West Park Charter Academy will continually improve its positive school culture and climate. |

An explanation of why the LEA has developed this goal.

West Park Charter Academy (WPCA) understands the importance of continually improving its positive school culture and climate. By doing so, an atmosphere that is conducive to learning for all students and staff can be achieved. WPCA educational partners support this focus goal and will be provided with opportunities for school engagement and connectedness. The subsequent metrics and actions will be utilized to monitor the overall effectiveness of this goal, with ongoing progress-monitoring reports/updates provided to stakeholders throughout each school year. The metrics that will be used to measure and report results for this LCAP goal consist of P-2 attendance reports and local survey results.

## Measuring and Reporting Results

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|---|---|---|---|---|
| Attendance Rate | 92%<br>Data Year: 2020-21<br>Data Source: P-2 | 90%<br>Data Year: 2021-22<br>Data Source: P-2 | 95%<br>Data Year: 2022-23<br>Data Source: P-2 | | 96%<br>Data Year: 2023-24<br>Data Source: P-2 |
| Sense of School Safety | 95%<br>Data Year: 2020-21<br>Data Source: Local Student Survey | 95%<br>Data Year: 2021-22<br>Data Source: Local Student Survey | 71%<br>Data Year: 2022-23<br>Data Source: Local Student Survey | | 100%<br>Data Year: 2023-24<br>Data Source: Local Student Survey |
| Sense of School Connectedness | 79%<br>Data Year: 2020-21<br>Data Source: Local Student Survey | 79%<br>Data Year: 2021-22<br>Data Source: Local Student Survey | 63%<br>Data Year: 2022-23<br>Data Source: Local Student Survey | | 100%<br>Data Year: 2023-24<br>Data Source: Local Student Survey |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|---|---|---|---|---|
| Chronic Absenteeism Rate | 6%<br>Data Year: 2018-19<br>Data Source: DataQuest | 10.5%<br>Data Year: 2020-21<br>Data Source: DataQuest | 3.8%<br>Data Year: 2021-22<br>Data Source: DataQuest | | 0%<br>Data Year: 2023-24<br>Data Source: DataQuest |

## Actions

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| **2.1** | Support Student Attendance | There is a need to ensure and support student engagement in rural regions through attendance and transportation by maintaining 92% annual attendance. Providing students with passes for transportation to and from school, they are able to attend weekly instructional appointments, labs, classes, tutoring, and counseling sessions. Program staff will provide direct support to students and families to help families access the resources they need to sustain high levels of attendance and engagement in school. The program's teachers, counselors, administrators, and district office staff will monitor students' attendance trends throughout the school year. This progress monitoring is essential in making sure students are 1) utilizing their access to transportation, 2) attending weekly instructional appointments, labs, classes, etc. | $50,081.00 | Yes |
| **2.2** | Opportunities for Student and Parent/Guardian Engagement | There is a need to provide WPCA's students and parents/guardians with co-curricular and extra-curricular opportunities and increase opportunities for engagement and school connectedness. The program and district office staff will work cooperatively to plan and carry out various on and off-site engagement opportunities throughout the school year. The overall effectiveness of this action will be dependent on the participation, feedback, surveys, etc. | $5,000.00 | Yes |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| **2.3** | Student and Staff Recognition | There is a need to recognize WPCA's students' academic achievement, progress, and attendance, as well as the staff's recognition that supports the program's Mission and Vision. This recognition will come in the form of honor roll certificates, 4.0 medals, perfect attendance certificates, items for graduation/promotion ceremonies, etc. By doing so, staff and students will feel a sense of pride and achievement, as well as increase the program's culture and climate. The effectiveness of this action will be measured by stakeholder participation, feedback, surveys, etc. | $15,000.00 | Yes |
| **2.4** | Support Parent/Guardian Communication | WPCA will increase its parent communication through improved accessibility to the district's website, grading and attendance systems, and other platforms. Providing WPCA's parents/guardians with access to free communications tools will ensure that student progress, updates, etc. can be communicated in a timely and effective manner. The effectiveness of this action will depend on stakeholder feedback, survey results, etc. | $10,000.00 | Yes |
| **2.5** | Healthy Snacks and Lunches for Students | There is a need to provide students at WPCA with healthy snacks, breakfast and lunch when on-site. Doing so will support both student attendance and their ability to learn. To ensure that there are sufficient snacks and lunches, the Machado Office (main office) will monitor the inventory on an ongoing basis. The overall effectiveness will depend on stakeholder feedback and survey results. | $111,000.00 | Yes |
| **2.6** | Mental Health Support | WPCA ensures the physical and mental health of all students by providing mental health support to students and families. Mental health and support is an important resource, especially in addressing the needs and circumstances of foster youth who typically experience greater levels of trauma and low-income students who may not otherwise have access to mental health services. | $50,000.00 | Yes |

# Goal Analysis [2022-23]

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

There were no substantive differences in planned actions and the actual implementation of these actions with the exception of student and family engagement activities.

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

Action 2.2 - The estimated actuals were less than planned expenditures because family engagement activities beyond the required ELAC and SSC meetings were not planned or implemented.

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

The 2022 California Dashboard shows a decrease in chronic absenteeism and attendance in 2022-23 has increased considerably. Based on these data, the actions have been effective in making progress toward the goal. However, local survey data indicate a decline in the percentage of students who report feeling safe at school or who feel connected to school. For this reason, the addition of mental health supports in the 2023-24 school year are planned in order to address varying levels of student engagement, purpose, and motivation within the classroom which are barriers to learning caused by the circumstances of low-income or foster youth such as hunger or childhood traumas.

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

The addition of mental health supports in the 2023-24 school year are planned in order to address varying levels of student engagement, purpose, and motivation within the classroom which are barriers to learning caused by the circumstances of low-income or foster youth such as hunger or childhood traumas. Additionally, a progress monitoring system will be put into place to monitor student engagement in school and student progress toward graduation requirements so that timely and targeted interventions supported by the counselors can be put into place.

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

# Goals and Actions

## Goal

| Goal # | Description |
|---|---|
| 3 | West Park Charter Academy will provide all stakeholders with safe learning facilities and support effective operations to ensure 21st Century learning takes place. |

An explanation of why the LEA has developed this goal.

This LCAP maintenance goal has been developed and prioritized, as the program's stakeholders understand the importance of providing all students and staff with safe, clean facilities conducive to learning. Doing so allows teachers to teach and students to learn at the highest levels. The subsequent metrics are based on the district's FIT report and local survey results, and will be used to ensure that all of WPCA's facilities are in good repair, and are well-kept (clean). As in each school year, school staff will provide the community with facility updates, needs, concerns, etc. In addition, all stakeholders will have ongoing opportunities to comment/share concerns on the district's website, as well as meetings throughout the school year.

## Measuring and Reporting Results

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|---|---|---|---|---|
| Facilities maintained in good repair | All facilities met good repair<br>Data Year: 2020-21<br>Data Source: Maintenance Department | All facilities met good repair<br>Data Year: 2021-22<br>Data Source: Maintenance Department | All facilities met good repair<br>Data Year: 2022-23<br>Data Source: Maintenance Department | | All facilities met good repair<br>Data Year: 2023-24<br>Data Source: Maintenance Department |
| Sense of School Facilities Being Well-Kept | All facilities being well-kept<br>Students: 93%<br>Parents: 98%<br>Staff: 83%<br>Data Year: 2020-21<br>Data Source: Local Survey | All facilities being well-kept<br>Students: 93%<br>Parents: 98%<br>Staff: 83%<br>Data Year: 2021-22<br>Data Source: Local Survey | All facilities being well-kept<br>Students: 65%<br>Parents: 91%<br>Staff: data not collected<br>Data Year: 2022-23<br>Data Source: Local Survey | | All facilities being well-kept<br>Students: 100%<br>Parents: 100%<br>Staff: 100%<br>Data Year: 2023-24<br>Data Source: Local Survey |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|---|---|---|---|---|
| | | | | | |

## Actions

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| **3.1** | Safe and Clean Facilities | There is a need to provide WPCA's students, staff, and parents/guardians with safe and clean facilities. To achieve this end, both learning centers and Machado Office will be 1) inspected monthly 2) cleaned five days per week. By doing so, all students and staff can focus on learning and teaching. The overall effectiveness will depend on stakeholder feedback, survey results, etc. | $32,500.00 | No |
| **3.2** | Personal Protective Equipment (PPE) and Other Supplies/Materials | This action was deleted. | $0.00 | Yes |
| **3.3** | Furniture and Equipment for the Program's Learning Centers and Offices | WPCA will maintain and/or replace furniture and equipment at the learning centers and offices, which will support learning and the program's operations. Ongoing maintenance and replacement of chairs, desks, tables, shelving units, etc. ensures that staff, students, and parents/guardians have a physical atmosphere conducive to teaching and learning. Stakeholder feedback and survey results will provide program administration with information needed for any maintenance and/or replacement of furniture. | $15,000.00 | No |
| **3.4** | Security and Safety Equipment for the Program's Learning Centers and Offices | There is a need to maintain the security and safety equipment/technology at WPCA's learning centers and offices. This action ensures that the program's assets (devices, curriculum, materials, etc.) are protected each day, which in turn, supports instruction and learning. The effectiveness of this action will be determined by the number of incidents at learning centers and offices. | $5,000.00 | No |

| Action # | Title | Description | Total Funds | Contributing |
|---|---|---|---|---|
| | | Stakeholder feedback and survey results will also help to determine the effectiveness (of this action). | | |

## Goal Analysis [2022-23]

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

There are no substantive differences in planned actions and the actual implementation of these actions with the exception of personal protective equipment.

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

Action 3.1 - Estimated actuals exceeded planned expenditures because of the need for additional cleaning and custodial services.
Action 3.2 - Estimated actuals were less than planned expenditures because PPE was not needed during the 2022-23 school year.
Action 3.3 - Estimated actuals were less than planned expenditures because furniture had been replaced in the previous year.

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

The actions in were effective in making progress toward the goal as indicated in the FIT report and a local parent survey. However, the local student survey indicated a decline in the percentage of students who report are being well kept.

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

The only change made to this goal was the deletion of Action 3.2.

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

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

| Projected LCFF Supplemental and/or Concentration Grants | Projected Additional LCFF Concentration Grant (15 percent) |
|---|---|
| $777,128.00 | $65,360.00 |

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

| Projected Percentage to Increase or Improve Services for the Coming School Year | LCFF Carryover — Percentage | LCFF Carryover — Dollar | Total Percentage to Increase or Improve Services for the Coming School Year |
|---|---|---|---|
| 32.90% | 17.19% | $403,019.00 | 50.09% |

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

## Required Descriptions

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

Goal 1, Action 2 - Supplemental Curriculum and Resources: This action ensures that all students in need of additional academic interventions and support have access to standards-aligned supplemental curriculum and resources. The program's foster youth, English Learners, and low-income students will benefit from access to print and digital supplemental curriculum that meets their academic needs and also addresses various learning styles and modalities (i.e. graphic organizers, rubrics, instructional video clips, images, etc.). Staff will 1) identify the program's curriculum needs, 2) review curricular materials, 3) discuss the benefits of implementation, 4) plan implementation, and 5) calendar progress monitoring checks, surveys, and reports to educational partners. Ongoing review, partner feedback, and local indicators will determine the overall effectiveness of this action. Any adjustments and/or curricular needs that are in alignment with this plan will be addressed.

This action ensures that the program's foster youth, English Learners, and low-income students have access to postsecondary preparation opportunities. The 2022 California School Dashboard indicates that there is a need to provide these increased opportunities to better prepare students for college and/or careers. For WPCA, this will include students' access to taking courses through Career & Technical Education (CTE), dual-enrollment, and High School Enrichment Program (HSEP) courses at local community colleges. Throughout their time at WPCA, students will benefit from the support they receive from WPCA's CTE and academic/guidance counselors, as well as the program's

partnership with local community colleges (Fresno City College and West Hills College). The 2023 College and Career Indicator on the Dashboard will reflect an increase in students graduating from the program "prepared."

Goal 1, Action 3 - Professional Development, Learning, and Support: This action ensures that all teaching and support staff have access to ongoing professional development, learning, and support. These opportunities are intended to enhance academic instruction, teaching practices, student learning activities/projects, and provide staff with strategies/activities/practices to support the social-emotional well-being of all students. The professional development opportunities are principally directed to meet the learning needs of English learner students, and low-income and foster youth who may be experiencing barriers that impact learning. Training and one-on-one coaching sessions will be utilized throughout each school year. Professional development will be provided by the Fresno County Superintendent of Schools (FCSS) in the areas of ELA, Math, Technology, Visual & Performing Arts (VAPA). The overall focus of this support will be determined, guided, and assessed for effectiveness by student assessment results, educational partner feedback/input, and the program's WASC Action Plan.
Goal 1, Action 4 - Progress-Monitoring Resources/Tools: This action addresses the need for the program's foster youth, English Learners, and low-income students to have their academic progress monitored throughout each school year. Resources/tools such as Renaissance (STAR Reading and STAR Math), ESGI, Illuminate, and School Pathways (SIS) provide data for teachers, support staff, and administration to closely monitor each student's academic growth in the areas of literacy and math. Student data is reviewed and analyzed routinely by district and program administration, teachers, and counselors during professional learning communities, staff meetings, and other meetings. This process allows staff to identify and respond to trends (strengths and areas of growth) within the program's unduplicated students. The overall effectiveness of this action will be determined by the access and use of the progress-monitoring resources/tools by teachers and support staff, and students' increased academic performance.
Goal 1, Action 5 - Technology/Devices: This action ensures that the program's foster youth, English Learners, and low-income students have access to devices needed for learning. Educational partner input indicates there continues to be a need to provide students with Chromebooks and/or WiFi hotspots. In providing students with these devices, they have access to print and digital core and elective curricula, as well as online supplemental literacy and math programs. Additionally, teachers and support staff are provided with devices needed for instruction. Each staff member is equipped with a laptop, an iPad, and an Apple Pencil. To ensure that this action is effective and meets the needs of our unduplicated students, partner feedback/input regarding their device/technology needs will be reviewed and analyzed by district administration.
Goal 1, Action 6 - School Instructional Leadership - This action reflects WPCA's commitment to increase the academic progress of all students while focusing on providing the necessary support to teachers so they are successful in meeting the unique needs of their English learner students, low-income students, and foster youth. A dedicated school instructional leader is an expert teacher who possesses the skills to provide coaching and mentoring to teachers, as well as professional learning opportunities that allow teachers to explore best practices in teaching. Their support and guidance will establish best instructional practices, especially instructional practices that meet the unique needs of traditionally underserved students. The goal is to increase student academic achievement, close the achievement gap, and prepare students for college and career by developing reflective educators who are equipped to provide timely and targeted interventions and supports when and where they are needed. The effectiveness of this action will be evidenced by an increase in the 2023 student performance in English language arts and math as measured by the Smarter Balanced Assessments (SBAC).
Goal 1, Action 7 - College and Career Readiness - WPCA is identified for Comprehensive Support and Intervention as a result of the sharp decline in the graduation rate in 2022. As a result, a focus on preparing students for college and career is essential during the 2023-24 school year. The work of the CTE and academic counselors will be enhanced by designing a progress monitoring system that ensures each

child has an individual plan that is actively monitored by a team throughout the year so that timely and targeted interventions whether they are academic, emotional or behavior, can be put into place to ensure students stay on track for graduation. The program's partnership with the local community colleges )Fresno City College and West Hills College) will be renewed by the new dedicated instructional leader ensuring students such as English learners, low-income and foster youth that often experience barriers to postsecondary opportunities are guaranteed access to a wide range of courses at local community colleges through the schools' Career & Technical Education (CTE) programs, dual-enrollment programs, or High School Enrichment Program (HSEP). The College/Career Indicator on the CA Dashboard will reflect the program's effectiveness with regard to this action.
Goal 2, Action 1 - Supporting Students' Attendance: In order for students at WPCA to attend their weekly instructional appointments, labs, classes, and tutorial sessions, the program will provide transportation. This ensures that there is equity and access to academic instruction and support for all students, in particular, those students identified as foster youth, English Learners, or low-income students. Over the past three years, the data has indicated that these subgroups (of unduplicated students) need the most support in order to grow in academic achievement. The overall effectiveness of this action will be measured by a variety of metrics including assessment data, survey results, and other forms of partner feedback.
Goal 2, Action 2 - Opportunities for Student and Parent/Guardian Engagement: In order to increase the levels of engagement, connectedness, and participation, WPCA's parents/guardians will have opportunities to attend various school events/functions. Equity and access to these events will be carried out to all students, as well as their parents/guardians. Some events/functions include that will take place each year include: Back-to-School Nights, Gratitude Breakfasts, LCAP Community Meetings, ELAC Meetings, Board Meetings, field trips (including college campus visits), counselor informational meetings, etc. The academic and SEL needs of the program's foster youth, English Learners, and low-income students have played and will continue to play a major role in how we deliver/carry out events/functions and information. For this reason, many of the events/functions in the future will be held both in-person and virtually and will have Spanish translation available. In addition, any correspondence such as informational flyers and invitations will be mailed (in English and Spanish) via standard mail and posted on the program's online platform (ParentSquare). The overall effectiveness of this action will be determined by partner feedback/input, as well as the levels of participation.
Goal 2, Action 3 - Student and Staff Recognition: The climate and culture at WPCA will be supported by recognizing students and staff for their hard work and efforts throughout each school year. This recognition will serve as a motivational tool that will improve the climate and culture for all involved. For many students, specifically the program's unduplicated students, recognition for their academic achievements will support their sense of connectedness with the school, increase their sense of pride, and boost the overall culture of the school. The effectiveness of this action will be determined by partner feedback/input, various surveys, participation, etc.
LCAP Goal 2, Action 4 - Support Parent/Guardian Communication: WPCA will continue to make parent/guardian communication a priority in the years to come. These efforts will come in the form of accessibility to the district's website, the program's ParentSquare platform, the student information system's parent portal, and hard copies (of information) mailed home. All forms of communication are available in both English and Spanish. Providing WPCA's parents/guardians with communication tools and platforms at no cost (and that are in their home language), ensures that there are efforts being made to practice/realize equity and access for students and families. The program's unduplicated students and their parents/guardians will benefit from these efforts, and any feedback/input that can help the program improve will be welcomed. The desired outcome is for all families and students to be informed about the school's events and updates. The overall effectiveness of this action will be determined by partner feedback, survey results, etc.
Goal 2, Action 5 - Healthy Snacks and Lunches for Students: Students at WPCA will have access to healthy snacks throughout each school year. Also, students who are on-site for 2+ hours on a given day receiving instruction, attending labs/classes, and/or receiving tutorial

support, will receive a school lunch. This action ensures that students at WPCA are well nourished throughout each day they are on-site, which in turn will help with maximizing their learning. Providing healthy dry snacks and lunches will benefit all students-specifically, the program's foster youth, English Learners, or low-income students. The effectiveness of this action will be determined by stakeholder feedback/input, survey results, etc. Adjustments to the types of healthy dry snacks and lunches will be made based on partner feedback. Goal 2, Action 6 - Mental Health: WPCA ensures the physical and mental health of all students by providing mental health support to students and families. Mental health support is an important resource, especially in addressing the needs and circumstances of foster youth who typically experience greater levels of trauma and low-income students and foster youth who may not otherwise have access to mental health services.

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

Services for WPCA's foster youth, English Learners, and low-income students will be increased or improved by the percentage listed above by:

- Providing certificated and classified staff members with professional development, learning, and support to best support the program's unduplicated students (and all students). These professional growth opportunities will be provided by the Fresno County Superintendent of Schools (FCSS) and BetterLesson, and will equip staff members with the necessary tools and resources to support students' academic and SEL needs. Staff members will receive a combination of whole group and one-on-one coaching, which
- Providing staff and students with various progress-monitoring resources/tools to monitor students' academic progress
- Provide staff and students with the necessary Personal Protective Equipment (PPE), supplies, and materials to ensure their safety and health (at the learning centers and offices)

The above-mentioned increased/improved services will ensure that the program's foster youth, English Learners, and low-income students are provided with access/equity to high-quality academic & SEL instruction, support, and PPE.

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

WPCA will increase the number of staff providing direct services to low-income students by adding mental health professionals through contracted services. Mental health support is an important resource, especially in addressing the needs and circumstances of foster youth who typically experience greater levels of trauma and low-income students and foster youth who may not otherwise have access to mental health services.

| Staff-to-student ratios by type of school and concentration of unduplicated students | Schools with a student concentration of 55 percent or less | Schools with a student concentration of greater than 55 percent |
|---|---|---|
| Staff-to-student ratio of classified staff providing direct services to students | n/a | 1:230 |
| Staff-to-student ratio of certificated staff providing direct services to students | n/a | 1:38 |

## 2023-24 Total Expenditures Table

| Totals | LCFF Funds | Other State Funds | Local Funds | Federal Funds | Total Funds | Total Personnel | Total Non-personnel |
|---|---|---|---|---|---|---|---|
| Totals | $3,278,390.00 | $322,863.00 | | | $3,601,253.00 | $2,537,762.00 | $1,063,491.00 |

| Goal | Action # | Action Title | Student Group(s) | LCFF Funds | Other State Funds | Local Funds | Federal Funds | Total Funds |
|---|---|---|---|---|---|---|---|---|
| 1 | 1.1 | Teaching and Support Staff | All | $1,846,366.00 | $322,863.00 | | | $2,169,229.00 |
| 1 | 1.2 | Supplemental Curriculum and Resources | English Learners<br>Foster Youth<br>Low Income | $150,000.00 | | | | $150,000.00 |
| 1 | 1.3 | Professional Development, Learning, & Support | English Learners<br>Foster Youth<br>Low Income | $382,277.00 | | | | $382,277.00 |
| 1 | 1.4 | Progress-Monitoring Resources and Tools | English Learners<br>Foster Youth<br>Low Income | $84,664.00 | | | | $84,664.00 |
| 1 | 1.5 | Technology/Devices Needed for Teaching and Learning | English Learners<br>Foster Youth<br>Low Income | $150,000.00 | | | | $150,000.00 |
| 1 | 1.6 | School Instructional Leadership | English Learners<br>Foster Youth<br>Low Income | $130,893.00 | | | | $130,893.00 |
| 1 | 1.7 | College and Career Readiness | English Learners<br>Foster Youth<br>Low Income | $240,609.00 | | | | $240,609.00 |
| 2 | 2.1 | Support Student Attendance | English Learners<br>Foster Youth<br>Low Income | $50,081.00 | | | | $50,081.00 |
| 2 | 2.2 | Opportunities for Student and Parent/Guardian Engagement | English Learners<br>Foster Youth<br>Low Income | $5,000.00 | | | | $5,000.00 |

| Goal | Action # | Action Title | Student Group(s) | LCFF Funds | Other State Funds | Local Funds | Federal Funds | Total Funds |
|---|---|---|---|---|---|---|---|---|
| 2 | 2.3 | Student and Staff Recognition | English Learners<br>Foster Youth<br>Low Income | $15,000.00 | | | | $15,000.00 |
| 2 | 2.4 | Support Parent/Guardian Communication | English Learners<br>Foster Youth<br>Low Income | $10,000.00 | | | | $10,000.00 |
| 2 | 2.5 | Healthy Snacks and Lunches for Students | English Learners<br>Foster Youth<br>Low Income | $111,000.00 | | | | $111,000.00 |
| 2 | 2.6 | Mental Health Support | English Learners<br>Foster Youth<br>Low Income | $50,000.00 | | | | $50,000.00 |
| 3 | 3.1 | Safe and Clean Facilities | All | $32,500.00 | | | | $32,500.00 |
| 3 | 3.2 | Personal Protective Equipment (PPE) and Other Supplies/Materials | English Learners<br>Foster Youth<br>Low Income | $0.00 | | | | $0.00 |
| 3 | 3.3 | Furniture and Equipment for the Program's Learning Centers and Offices | All | $15,000.00 | | | | $15,000.00 |
| 3 | 3.4 | Security and Safety Equipment for the Program's Learning Centers and Offices | All | $5,000.00 | | | | $5,000.00 |

## 2023-24 Contributing Actions Table

| 1. Projected LCFF Base Grant | 2. Projected LCFF Supplemental and/or Concentration Grants | 3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1) | LCFF Carryover — Percentage (Percentage from Prior Year) | Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %) | 4. Total Planned Contributing Expenditures (LCFF Funds) | 5. Total Planned Percentage of Improved Services (%) | Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5) | Totals by Type | Total LCFF Funds |
|---|---|---|---|---|---|---|---|---|---|
| $2,362,377 | $777,128.00 | 32.90% | 17.19% | 50.09% | $1,379,524.00 | 0.00% | 58.40 % | **Total:** | $1,379,524.00 |
| | | | | | | | | **LEA-wide Total:** | $1,379,524.00 |
| | | | | | | | | **Limited Total:** | $0.00 |
| | | | | | | | | **Schoolwide Total:** | $0.00 |

| Goal | Action # | Action Title | Contributing to Increased or Improved Services? | Scope | Unduplicated Student Group(s) | Location | Planned Expenditures for Contributing Actions (LCFF Funds) | Planned Percentage of Improved Services (%) |
|---|---|---|---|---|---|---|---|---|
| 1 | 1.2 | Supplemental Curriculum and Resources | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $150,000.00 | |
| 1 | 1.3 | Professional Development, Learning, & Support | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $382,277.00 | |
| 1 | 1.4 | Progress-Monitoring Resources and Tools | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $84,664.00 | |
| 1 | 1.5 | Technology/Devices Needed for Teaching and Learning | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $150,000.00 | |
| 1 | 1.6 | School Instructional Leadership | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $130,893.00 | |
| 1 | 1.7 | College and Career Readiness | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $240,609.00 | |

| Goal | Action # | Action Title | Contributing to Increased or Improved Services? | Scope | Unduplicated Student Group(s) | Location | Planned Expenditures for Contributing Actions (LCFF Funds) | Planned Percentage of Improved Services (%) |
|---|---|---|---|---|---|---|---|---|
| 2 | 2.1 | Support Student Attendance | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $50,081.00 | |
| 2 | 2.2 | Opportunities for Student and Parent/Guardian Engagement | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $5,000.00 | |
| 2 | 2.3 | Student and Staff Recognition | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $15,000.00 | |
| 2 | 2.4 | Support Parent/Guardian Communication | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $10,000.00 | |
| 2 | 2.5 | Healthy Snacks and Lunches for Students | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $111,000.00 | |
| 2 | 2.6 | Mental Health Support | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $50,000.00 | |
| 3 | 3.2 | Personal Protective Equipment (PPE) and Other Supplies/Materials | Yes | LEA-wide | English Learners<br>Foster Youth<br>Low Income | All Schools | $0.00 | |

## 2022-23 Annual Update Table

| Totals | Last Year's Total Planned Expenditures (Total Funds) | Total Estimated Expenditures (Total Funds) |
|---|---|---|
| **Totals** | $3,338,028.00 | $2,341,153.00 |

| Last Year's Goal # | Last Year's Action # | Prior Action/Service Title | Contributed to Increased or Improved Services? | Last Year's Planned Expenditures (Total Funds) | Estimated Actual Expenditures (Input Total Funds) |
|---|---|---|---|---|---|
| **1** | **1.1** | Teaching and Support Staff | No | $3,004,028.00 | $1,867,497.00 |
| **1** | **1.2** | Supplemental Curriculum and Resources | Yes | $95,000.00 | $100,801.00 |
| **1** | **1.3** | Professional Development, Learning, and Support | Yes | $60,000.00 | $92,011.00 |
| **1** | **1.4** | Progress-Monitoring Resources/Tools | Yes | $70,000.00 | $32,066.00 |
| **1** | **1.5** | Technology/Devices Needed for Teaching and Learning | Yes | $30,000.00 | $6,683.00 |
| **1** | **1.6** | School Instructional Leadership | Yes | $0 | $73,833.00 |
| **1** | **1.7** | College and Career Readiness | Yes | $0 | $108,607.00 |
| **2** | **2.1** | Supporting Students' Attendance | Yes | $3,000.00 | $2,350.00 |
| **2** | **2.2** | Opportunities for Student and Parent/Guardian Engagement | Yes | $2,500.00 | $0 |
| **2** | **2.3** | Student and Staff Recognition | Yes | $2,500.00 | $13,056.00 |

| Last Year's Goal # | Last Year's Action # | Prior Action/Service Title | Contributed to Increased or Improved Services? | Last Year's Planned Expenditures (Total Funds) | Estimated Actual Expenditures (Input Total Funds) |
|---|---|---|---|---|---|
| | | | | | |
| 2 | 2.4 | Support Parent/Guardian Communication | Yes | $3,000.00 | $3,032.00 |
| 2 | 2.5 | Healthy Snacks and Lunches for Students | Yes | $5,000.00 | $3,966.00 |
| 3 | 3.1 | Safe and Clean Facilities | No | $18,000.00 | $28,580.00 |
| 3 | 3.2 | Personal Protective Equipement (PPE) and Other Supplies/Materials | Yes | $10,000.00 | $0 |
| 3 | 3.3 | Furniture and Equipment for the Program's Learning Centers and Offices | No | $30,000.00 | $3,805.00 |
| 3 | 3.4 | Security and Safety Equipment for the Program's Learning Centers and Offices | No | $5,000.00 | $4,866.00 |

## 2022-23 Contributing Actions Annual Update Table

| 6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount) | 4. Total Planned Contributing Expenditures (LCFF Funds) | 7. Total Estimated Expenditures for Contributing Actions (LCFF Funds) | Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4) | 5. Total Planned Percentage of Improved Services (%) | 8. Total Estimated Percentage of Improved Services (%) | Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8) |
|---|---|---|---|---|---|---|
| $839,424 | $281,000.00 | $436,405.00 | ($155,405.00) | 0.00% | 0.00% | 0.00% |

| Last Year's Goal # | Last Year's Action # | Prior Action/Service Title | Contributing to Increased or Improved Services? | Last Year's Planned Expenditures for Contributing Actions (LCFF Funds) | Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds) | Planned Percentage of Improved Services | Estimated Actual Percentage of Improved Services (Input Percentage) |
|---|---|---|---|---|---|---|---|
| 1 | 1.2 | Supplemental Curriculum and Resources | Yes | $95,000.00 | $100,801.00 | | |
| 1 | 1.3 | Professional Development, Learning, and Support | Yes | $60,000.00 | $92,011.00 | | |
| 1 | 1.4 | Progress-Monitoring Resources/Tools | Yes | $70,000.00 | $32,066.00 | | |
| 1 | 1.5 | Technology/Devices Needed for Teaching and Learning | Yes | $30,000.00 | $6,683.00 | | |
| 1 | 1.6 | School Instructional Leadership | Yes | $0 | $73,833.00 | | |
| 1 | 1.7 | College and Career Readiness | Yes | $0 | $108,607.00 | | |
| 2 | 2.1 | Supporting Students' Attendance | Yes | $3,000.00 | $2,350.00 | | |
| 2 | 2.2 | Opportunities for Student and Parent/Guardian Engagement | Yes | $2,500.00 | $0 | | |
| 2 | 2.3 | Student and Staff Recognition | Yes | $2,500.00 | $13,056.00 | | |
| 2 | 2.4 | Support Parent/Guardian Communication | Yes | $3,000.00 | $3,032.00 | | |
| 2 | 2.5 | Healthy Snacks and Lunches for Students | Yes | $5,000.00 | $3,966.00 | | |

| Last Year's Goal # | Last Year's Action # | Prior Action/Service Title | Contributing to Increased or Improved Services? | Last Year's Planned Expenditures for Contributing Actions (LCFF Funds) | Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds) | Planned Percentage of Improved Services | Estimated Actual Percentage of Improved Services (Input Percentage) |
|---|---|---|---|---|---|---|---|
| 3 | 3.2 | Personal Protective Equipement (PPE) and Other Supplies/Materials | Yes | $10,000.00 | $0 | | |

## 2022-23 LCFF Carryover Table

| 9. Estimated Actual LCFF Base Grant (Input Dollar Amount) | 6. Estimated Actual LCFF Supplemental and/or Concentration Grants | LCFF Carryover — Percentage (Percentage from Prior Year) | 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %) | 7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds) | 8. Total Estimated Actual Percentage of Improved Services (%) | 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8) | 12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9) | 13. LCFF Carryover — Percentage (12 divided by 9) |
|---|---|---|---|---|---|---|---|---|
| $2,344,563.00 | $839,424 | 0.00% | 35.80% | $436,405.00 | 0.00% | 18.61% | $403,019.00 | 17.19% |

# Instructions

Plan Summary

Engaging Educational Partners

Goals and Actions

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

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

# Introduction and Instructions

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

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

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [*EC*] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.

- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (*EC* Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.

- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:

    - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (*EC* Section 52064[b][4-6]).

    - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (*EC* sections 52064[b][1] and [2]).

    - Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC* Section 52064[b][7]).

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

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

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

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

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

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

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

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

# Plan Summary

## Purpose

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

## Requirements and Instructions

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

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

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

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

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

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

# Engaging Educational Partners

## Purpose

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

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

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

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

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

## Requirements and Instructions

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

**Local Control and Accountability Plan:**
For county offices of education and school districts only, verify the LEA:

a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.

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

c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.

d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.

e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

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

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

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

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

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

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

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

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

# Goals and Actions

## Purpose

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

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

## Requirements and Instructions

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

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

- Focus Goal: A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.

- Broad Goal: A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.

- Maintenance of Progress Goal: A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

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

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

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

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

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

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

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

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

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

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

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

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.

- **Explanation of why the LEA has developed this goal**: Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

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

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.

- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.

- **Explanation of why the LEA has developed this goal**: Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

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

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

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

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

Complete the table as follows:

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

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

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

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

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

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

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

**Goal Analysis:**

Enter the LCAP Year.

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

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.

- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.

- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.

- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

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

## Purpose

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

## Requirements and Instructions

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

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

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

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

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

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

***Required Descriptions:***

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

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

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

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

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

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

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

> After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])
>
> In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])
>
> These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

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

## For School Districts Only:

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

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

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

### Actions Provided on a Schoolwide Basis:

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

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

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

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

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

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

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

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

Provide the following descriptions, as applicable to the LEA:

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

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

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

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

Complete the table as follows:

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

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

# Action Tables

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

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

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

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

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

## Data Entry Table

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

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

  See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.
- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 *CCR* Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

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

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

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

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

## Contributing Actions Table

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

## Annual Update Table

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

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

## Contributing Actions Annual Update Table

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

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

## LCFF Carryover Table

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

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

# Calculations in the Action Tables

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

**Contributing Actions Table**

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

**Contributing Actions Annual Update Table**

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

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

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

## LCFF Carryover Table

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

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

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

California Department of Education
January 2022

# 2023-2024

# WEST PARK ESD BUDGET

District: West Park Elementary School District
CDS #: 1062539

**Adopted Budget**
**2023-24 Budget Attachment**
**Balances in Excess of Minimum Reserve Requirements**

## Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

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

| Combined Assigned and Unassigned/unappropriated Fund Balances | | | |
|---|---|---|---|
| Form | Fund | 2023-24 Budget | Objects 9780/9789/9790 |
| 01 | General Fund/County School Service Fund | $2,382,477.47 | Form 01 |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | $751,726.47 | Form 17 |
| | Total Assigned and Unassigned Ending Fund Balances | $3,134,203.94 | |
| | District Standard Reserve Level | 5% | Form 01CS Line 10B-4 |
| | Less District Minimum Reserve for Economic Uncertainties | $380,873.80 | Form 01CS Line 10B-7 |
| | Remaining Balance to Substantiate Need | $2,753,330.14 | |

**Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties**

| Form | Fund | 2023-24 Budget | Description of Need |
|---|---|---|---|
| 01 | General Fund/County School Service Fund | $1,200,000.00 | Modernization - Multipurpose Room HVAC replacement project |
| 01 | General Fund/County School Service Fund | $801,603.67 | Bell/Intercom System and one-time District priorities per the LCAP |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | $751,726.47 | Board Fund Balance Policy requiring available reserves of at least 10% but not more than 25% of total general fund expenditures |
| | Insert Lines above as needed | | |
| | Total of Substantiated Needs | $2,753,330.14 | |

| | | |
|---|---|---|
| **Remaining Unsubstantiated Balance** | **$0.00** | **Balance should be Zero** |

**Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.**

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: West Park Elementary School District Office

Date: 6/9/2023

Public Hearing:

Place: West Park Elementary School District

Date: 6/12/2023

Time: 5:30 p.m.

Adoption Date: 6/28/2023

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Jordan Soliz

Title: Director of Business Services

Telephone: 559-233-6501

E-mail: jordan_s@wpesd.org

**Criteria and Standards Review Summary**

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

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

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|---|---|---|---|---|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment? | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, are they lifetime benefits? | X | |
| | | • If yes, do benefits continue beyond age 65? | X | |
| | | • If yes, are benefits funded by pay-as-you-go? | | X |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)? | X | |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: | | |
| | | • Certificated? (Section S8A, Line 1) | X | |
| | | • Classified? (Section S8B, Line 1) | | X |
| | | • Management/supervisor/confidential? (Section S8C, Line 1) | X | |
| S9 | Local Control and Accountability Plan (LCAP) | • Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? | | X |
| | | • Adoption date of the LCAP or an update to the LCAP: | 06/28/2023 | |
| S10 | LCAP Expenditures | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? | | X |

| ADDITIONAL FISCAL INDICATORS | | | No | Yes |
|---|---|---|---|---|
| A1 | Negative Cash Flow | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | | X |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior fiscal year and budget year? | X | |
| A4 | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year? | X | |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X | |

| ADDITIONAL FISCAL INDICATORS (continued) | | | No | Yes |
|---|---|---|---|---|
| A6 | Uncapped Health Benefits | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | X | |
| A7 | Independent Financial System | Is the district's financial system independent from the county office system? | X | |
| A8 | Fiscal Distress Reports | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). | X | |
| A9 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months? | | X |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals Unrestricted (A) | 2022-23 Estimated Actuals Restricted (B) | 2022-23 Estimated Actuals Total Fund col. A + B (C) | 2023-24 Budget Unrestricted (D) | 2023-24 Budget Restricted (E) | 2023-24 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 5,474,148.00 | 0.00 | 5,474,148.00 | 4,518,609.00 | 0.00 | 4,518,609.00 | -17.5% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 2,637,911.00 | 2,637,911.00 | 0.00 | 394,168.00 | 394,168.00 | -85.1% |
| 3) Other State Revenue | | 8300-8599 | 73,939.00 | 1,460,475.00 | 1,534,414.00 | 59,802.00 | 713,140.00 | 772,942.00 | -49.6% |
| 4) Other Local Revenue | | 8600-8799 | 240,112.00 | 257,238.00 | 497,350.00 | 162,000.00 | 291,042.00 | 453,042.00 | -8.9% |
| 5) TOTAL, REVENUES | | | 5,788,199.00 | 4,355,624.00 | 10,143,823.00 | 4,740,411.00 | 1,398,350.00 | 6,138,761.00 | -39.5% |
| **B. EXPENDITURES** | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,491,191.00 | 347,737.00 | 1,838,928.00 | 2,056,791.00 | 224,662.00 | 2,281,453.00 | 24.1% |
| 2) Classified Salaries | | 2000-2999 | 498,780.00 | 406,894.00 | 905,674.00 | 859,354.00 | 239,339.00 | 1,098,693.00 | 21.3% |
| 3) Employee Benefits | | 3000-3999 | 1,084,864.00 | 421,313.00 | 1,506,177.00 | 1,208,197.00 | 404,601.00 | 1,612,798.00 | 7.1% |
| 4) Books and Supplies | | 4000-4999 | 410,565.00 | 1,286,457.00 | 1,697,022.00 | 324,559.00 | 148,141.00 | 472,700.00 | -72.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 930,382.00 | 2,173,729.00 | 3,104,111.00 | 1,019,876.00 | 778,800.00 | 1,798,676.00 | -42.1% |
| 6) Capital Outlay | | 6000-6999 | 40,917.13 | 0.00 | 40,917.13 | 75,917.00 | 249,055.00 | 324,972.00 | 694.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 44,888.00 | 0.00 | 44,888.00 | 41,792.00 | 0.00 | 41,792.00 | -6.9% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (33,852.00) | 19,087.00 | (14,765.00) | (99,603.00) | 85,995.00 | (13,608.00) | -7.8% |
| 9) TOTAL, EXPENDITURES | | | 4,467,735.13 | 4,655,217.00 | 9,122,952.13 | 5,486,883.00 | 2,130,593.00 | 7,617,476.00 | -16.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 1,320,463.87 | (299,593.00) | 1,020,870.87 | (746,472.00) | (732,243.00) | (1,478,715.00) | -244.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 292.00 | 0.00 | 292.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (929,614.00) | 929,614.00 | 0.00 | (712,243.00) | 712,243.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (929,322.00) | 929,614.00 | 292.00 | (712,243.00) | 712,243.00 | 0.00 | -100.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 391,141.87 | 630,021.00 | 1,021,162.87 | (1,458,715.00) | (20,000.00) | (1,478,715.00) | -244.8% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,582,997.60 | 569,060.08 | 4,152,057.68 | 3,974,139.47 | 1,199,081.08 | 5,173,220.55 | 24.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,582,997.60 | 569,060.08 | 4,152,057.68 | 3,974,139.47 | 1,199,081.08 | 5,173,220.55 | 24.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,582,997.60 | 569,060.08 | 4,152,057.68 | 3,974,139.47 | 1,199,081.08 | 5,173,220.55 | 24.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,974,139.47 | 1,199,081.08 | 5,173,220.55 | 2,515,424.47 | 1,179,081.08 | 3,694,505.55 | -28.6% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 1,199,087.08 | 1,199,087.08 | 0.00 | 1,179,087.08 | 1,179,087.08 | -1.7% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 130,941.00 | 0.00 | 130,941.00 | 130,941.00 | 0.00 | 130,941.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 3,841,198.47 | (6.00) | 3,841,192.47 | 2,382,483.47 | (6.00) | 2,382,477.47 | -38.0% |
| **G. ASSETS** | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 0.00 | 0.00 | 0.00 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | 0.00 | 0.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals Unrestricted (A) | 2022-23 Estimated Actuals Restricted (B) | 2022-23 Estimated Actuals Total Fund col. A + B (C) | 2023-24 Budget Unrestricted (D) | 2023-24 Budget Restricted (E) | 2023-24 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| 9) Lease Receivable | | 9380 | 0.00 | 0.00 | 0.00 | | | | |
| 10) TOTAL, ASSETS | | | 0.00 | 0.00 | 0.00 | | | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **I. LIABILITIES** | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 0.00 | 0.00 | | | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | 0.00 | 0.00 | | | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **K. FUND EQUITY** | | | | | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | 0.00 | 0.00 | | | | |
| **LCFF SOURCES** | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 3,535,601.00 | 0.00 | 3,535,601.00 | 3,370,733.00 | 0.00 | 3,370,733.00 | -4.7% |
| Education Protection Account State Aid - Current Year | | 8012 | 929,715.00 | 0.00 | 929,715.00 | 934,204.00 | 0.00 | 934,204.00 | 0.5% |
| State Aid - Prior Years | | 8019 | 776,337.00 | 0.00 | 776,337.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 2,236.00 | 0.00 | 2,236.00 | 2,236.00 | 0.00 | 2,236.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 341,333.00 | 0.00 | 341,333.00 | 343,151.00 | 0.00 | 343,151.00 | 0.5% |
| Unsecured Roll Taxes | | 8042 | 14,961.00 | 0.00 | 14,961.00 | 14,960.00 | 0.00 | 14,960.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 3,698.00 | 0.00 | 3,698.00 | 2,181.00 | 0.00 | 2,181.00 | -41.0% |
| Supplemental Taxes | | 8044 | 18,185.00 | 0.00 | 18,185.00 | 17,772.00 | 0.00 | 17,772.00 | -2.3% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (10,838.00) | 0.00 | (10,838.00) | (13,560.00) | 0.00 | (13,560.00) | 25.1% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 5,611,228.00 | 0.00 | 5,611,228.00 | 4,671,677.00 | 0.00 | 4,671,677.00 | -16.7% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (137,080.00) | 0.00 | (137,080.00) | (153,068.00) | 0.00 | (153,068.00) | 11.7% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 5,474,148.00 | 0.00 | 5,474,148.00 | 4,518,609.00 | 0.00 | 4,518,609.00 | -17.5% |
| **FEDERAL REVENUE** | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 97,151.00 | 97,151.00 | 0.00 | 116,909.00 | 116,909.00 | 20.3% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 1,930.00 | 1,930.00 | 0.00 | 952.00 | 952.00 | -50.7% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 213,583.00 | 213,583.00 | | 196,726.00 | 196,726.00 | -7.9% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 14,570.00 | 14,570.00 | | 17,878.00 | 17,878.00 | 22.7% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 38,886.00 | 38,886.00 | | 21,392.00 | 21,392.00 | -45.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | 307,020.00 | 307,020.00 | | 40,311.00 | 40,311.00 | -86.9% |
| Career and Technical Education | 3500-3599 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 1,964,771.00 | 1,964,771.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 2,637,911.00 | 2,637,911.00 | 0.00 | 394,168.00 | 394,168.00 | -85.1% |
| **OTHER STATE REVENUE** | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement | | | | | | | | | |
| Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 11,322.00 | 0.00 | 11,322.00 | 10,505.00 | 0.00 | 10,505.00 | -7.2% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 62,067.00 | 20,598.00 | 82,665.00 | 49,297.00 | 19,429.00 | 68,726.00 | -16.9% |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | | | | | | | |
| State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 55,733.00 | 55,733.00 | | 0.00 | 0.00 | -100.0% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 550.00 | 1,384,144.00 | 1,384,694.00 | 0.00 | 693,711.00 | 693,711.00 | -49.9% |
| TOTAL, OTHER STATE REVENUE | | | 73,939.00 | 1,460,475.00 | 1,534,414.00 | 59,802.00 | 713,140.00 | 772,942.00 | -49.6% |
| **OTHER LOCAL REVENUE** | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 100,000.00 | 0.00 | 100,000.00 | 60,000.00 | 0.00 | 60,000.00 | -40.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenue from Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 140,112.00 | 1,300.00 | 141,412.00 | 102,000.00 | 0.00 | 102,000.00 | -27.9% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 255,938.00 | 255,938.00 | | 291,042.00 | 291,042.00 | 13.7% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 240,112.00 | 257,238.00 | 497,350.00 | 162,000.00 | 291,042.00 | 453,042.00 | -8.9% |
| TOTAL, REVENUES | | | 5,788,199.00 | 4,355,624.00 | 10,143,823.00 | 4,740,411.00 | 1,398,350.00 | 6,138,761.00 | -39.5% |
| **CERTIFICATED SALARIES** | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,322,917.00 | 294,108.00 | 1,617,025.00 | 1,737,175.00 | 157,622.00 | 1,894,797.00 | 17.2% |
| Certificated Pupil Support Salaries | | 1200 | 51,207.00 | 0.00 | 51,207.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 117,067.00 | 53,629.00 | 170,696.00 | 172,004.00 | 50,118.00 | 222,122.00 | 30.1% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 147,612.00 | 16,922.00 | 164,534.00 | New |
| TOTAL, CERTIFICATED SALARIES | | | 1,491,191.00 | 347,737.00 | 1,838,928.00 | 2,056,791.00 | 224,662.00 | 2,281,453.00 | 24.1% |
| **CLASSIFIED SALARIES** | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 142,069.00 | 134,621.00 | 276,690.00 | 148,371.00 | 88,682.00 | 237,053.00 | -14.3% |
| Classified Support Salaries | | 2200 | 28,589.00 | 196,426.00 | 225,015.00 | 197,654.00 | 98,934.00 | 296,588.00 | 31.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 173,800.00 | 54,110.00 | 227,910.00 | 208,241.00 | 44,223.00 | 252,464.00 | 10.8% |
| Clerical, Technical and Office Salaries | | 2400 | 129,436.00 | 21,737.00 | 151,173.00 | 50,517.00 | 7,500.00 | 58,017.00 | -61.6% |
| Other Classified Salaries | | 2900 | 24,886.00 | 0.00 | 24,886.00 | 254,571.00 | 0.00 | 254,571.00 | 922.9% |
| TOTAL, CLASSIFIED SALARIES | | | 498,780.00 | 406,894.00 | 905,674.00 | 859,354.00 | 239,339.00 | 1,098,693.00 | 21.3% |
| **EMPLOYEE BENEFITS** | | | | | | | | | |
| STRS | | 3101-3102 | 332,951.00 | 210,938.00 | 543,889.00 | 357,811.00 | 200,610.00 | 558,421.00 | 2.7% |
| PERS | | 3201-3202 | 115,503.00 | 79,294.00 | 194,797.00 | 200,098.00 | 56,584.00 | 256,682.00 | 31.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 66,125.00 | 34,095.00 | 100,220.00 | 85,755.00 | 19,653.00 | 105,408.00 | 5.2% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Health and Welfare Benefits | | 3401-3402 | 452,940.00 | 77,800.00 | 530,740.00 | 446,673.00 | 99,800.00 | 546,473.00 | 3.0% |
| Unemployment Insurance | | 3501-3502 | 14,454.00 | 3,752.00 | 18,206.00 | 31,499.00 | 4,972.00 | 36,471.00 | 100.3% |
| Workers' Compensation | | 3601-3602 | 48,991.00 | 15,434.00 | 64,425.00 | 58,361.00 | 9,268.00 | 67,629.00 | 5.0% |
| OPEB, Allocated | | 3701-3702 | 52,400.00 | 0.00 | 52,400.00 | 26,500.00 | 13,714.00 | 40,214.00 | -23.3% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 0.00 | 1,500.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,084,864.00 | 421,313.00 | 1,506,177.00 | 1,208,197.00 | 404,601.00 | 1,612,798.00 | 7.1% |
| **BOOKS AND SUPPLIES** | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 39,000.00 | 19,636.00 | 58,636.00 | 10,000.00 | 19,429.00 | 29,429.00 | -49.8% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 360,065.00 | 1,144,648.00 | 1,504,713.00 | 293,459.00 | 87,212.00 | 380,671.00 | -74.7% |
| Noncapitalized Equipment | | 4400 | 11,500.00 | 122,173.00 | 133,673.00 | 21,100.00 | 41,500.00 | 62,600.00 | -53.2% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 410,565.00 | 1,286,457.00 | 1,697,022.00 | 324,559.00 | 148,141.00 | 472,700.00 | -72.1% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 30,200.00 | 9,184.00 | 39,384.00 | 35,200.00 | 5,300.00 | 40,500.00 | 2.8% |
| Dues and Memberships | | 5300 | 7,000.00 | 0.00 | 7,000.00 | 7,138.00 | 0.00 | 7,138.00 | 2.0% |
| Insurance | | 5400 - 5450 | 61,900.00 | 0.00 | 61,900.00 | 61,900.00 | 0.00 | 61,900.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 92,647.00 | 92,647.00 | 25,000.00 | 100,500.00 | 125,500.00 | 35.5% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 45,000.00 | 35,000.00 | 80,000.00 | 35,000.00 | 30,000.00 | 65,000.00 | -18.8% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 782,282.00 | 2,022,198.00 | 2,804,480.00 | 833,938.00 | 643,000.00 | 1,476,938.00 | -47.3% |
| Communications | | 5900 | 4,000.00 | 14,700.00 | 18,700.00 | 21,700.00 | 0.00 | 21,700.00 | 16.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 930,382.00 | 2,173,729.00 | 3,104,111.00 | 1,019,876.00 | 778,800.00 | 1,798,676.00 | -42.1% |
| **CAPITAL OUTLAY** | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 40,917.13 | 0.00 | 40,917.13 | 35,917.00 | 249,055.00 | 284,972.00 | 596.5% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 40,000.00 | 0.00 | 40,000.00 | New |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 40,917.13 | 0.00 | 40,917.13 | 75,917.00 | 249,055.00 | 324,972.00 | 694.2% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 7,596.00 | 0.00 | 7,596.00 | 4,500.00 | 0.00 | 4,500.00 | -40.8% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 4,840.00 | 0.00 | 4,840.00 | 4,840.00 | 0.00 | 4,840.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 32,452.00 | 0.00 | 32,452.00 | 32,452.00 | 0.00 | 32,452.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 44,888.00 | 0.00 | 44,888.00 | 41,792.00 | 0.00 | 41,792.00 | -6.9% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Transfers of Indirect Costs | | 7310 | (19,087.00) | 19,087.00 | 0.00 | (85,995.00) | 85,995.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (14,765.00) | 0.00 | (14,765.00) | (13,608.00) | 0.00 | (13,608.00) | -7.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (33,852.00) | 19,087.00 | (14,765.00) | (99,603.00) | 85,995.00 | (13,608.00) | -7.8% |
| TOTAL, EXPENDITURES | | | 4,467,735.13 | 4,655,217.00 | 9,122,952.13 | 5,486,883.00 | 2,130,593.00 | 7,617,476.00 | -16.5% |
| **INTERFUND TRANSFERS** | | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 292.00 | 0.00 | 292.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 292.00 | 0.00 | 292.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | | |
| **SOURCES** | | | | | | | | | |
| State Apportionments | | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (927,649.00) | 927,649.00 | 0.00 | (712,243.00) | 712,243.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | (1,965.00) | 1,965.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (929,614.00) | 929,614.00 | 0.00 | (712,243.00) | 712,243.00 | 0.00 | 0.0% |
| **TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)** | | | (929,322.00) | 929,614.00 | 292.00 | (712,243.00) | 712,243.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 5,474,148.00 | 0.00 | 5,474,148.00 | 4,518,609.00 | 0.00 | 4,518,609.00 | -17.5% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 2,637,911.00 | 2,637,911.00 | 0.00 | 394,168.00 | 394,168.00 | -85.1% |
| 3) Other State Revenue | | 8300-8599 | 73,939.00 | 1,460,475.00 | 1,534,414.00 | 59,802.00 | 713,140.00 | 772,942.00 | -49.6% |
| 4) Other Local Revenue | | 8600-8799 | 240,112.00 | 257,238.00 | 497,350.00 | 162,000.00 | 291,042.00 | 453,042.00 | -8.9% |
| 5) TOTAL, REVENUES | | | 5,788,199.00 | 4,355,624.00 | 10,143,823.00 | 4,740,411.00 | 1,398,350.00 | 6,138,761.00 | -39.5% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 2,689,870.00 | 3,221,741.00 | 5,911,611.00 | 2,946,714.00 | 899,587.00 | 3,846,301.00 | -34.9% |
| 2) Instruction - Related Services | 2000-2999 | | 323,806.00 | 541,915.00 | 865,721.00 | 893,506.00 | 333,749.00 | 1,227,255.00 | 41.8% |
| 3) Pupil Services | 3000-3999 | | 387,465.00 | 220,788.00 | 608,253.00 | 510,285.00 | 199,356.00 | 709,641.00 | 16.7% |
| 4) Ancillary Services | 4000-4999 | | 6,900.00 | 1,400.00 | 8,300.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 963,961.00 | 34,214.00 | 998,175.00 | 706,862.00 | 89,837.00 | 796,699.00 | -20.2% |
| 8) Plant Services | 8000-8999 | | 50,845.13 | 635,159.00 | 686,004.13 | 387,724.00 | 608,064.00 | 995,788.00 | 45.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 44,888.00 | 0.00 | 44,888.00 | 41,792.00 | 0.00 | 41,792.00 | -6.9% |
| 10) TOTAL, EXPENDITURES | | | 4,467,735.13 | 4,655,217.00 | 9,122,952.13 | 5,486,883.00 | 2,130,593.00 | 7,617,476.00 | -16.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 1,320,463.87 | (299,593.00) | 1,020,870.87 | (746,472.00) | (732,243.00) | (1,478,715.00) | -244.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 292.00 | 0.00 | 292.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (929,614.00) | 929,614.00 | 0.00 | (712,243.00) | 712,243.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (929,322.00) | 929,614.00 | 292.00 | (712,243.00) | 712,243.00 | 0.00 | -100.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 391,141.87 | 630,021.00 | 1,021,162.87 | (1,458,715.00) | (20,000.00) | (1,478,715.00) | -244.8% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,582,997.60 | 569,060.08 | 4,152,057.68 | 3,974,139.47 | 1,199,081.08 | 5,173,220.55 | 24.6% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,582,997.60 | 569,060.08 | 4,152,057.68 | 3,974,139.47 | 1,199,081.08 | 5,173,220.55 | 24.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,582,997.60 | 569,060.08 | 4,152,057.68 | 3,974,139.47 | 1,199,081.08 | 5,173,220.55 | 24.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,974,139.47 | 1,199,081.08 | 5,173,220.55 | 2,515,424.47 | 1,179,081.08 | 3,694,505.55 | -28.6% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 1,199,087.08 | 1,199,087.08 | 0.00 | 1,179,087.08 | 1,179,087.08 | -1.7% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 130,941.00 | 0.00 | 130,941.00 | 130,941.00 | 0.00 | 130,941.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 3,841,198.47 | (6.00) | 3,841,192.47 | 2,382,483.47 | (6.00) | 2,382,477.47 | -38.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---|---|---|---|
| 2600 | Expanded Learning Opportunities Program | 490,201.00 | 470,201.00 |
| 6266 | Educator Effectiveness, FY 2021-22 | 111,658.00 | 111,658.00 |
| 6300 | Lottery: Instructional Materials | 91,311.87 | 91,311.87 |
| 6537 | Special Ed: Learning Recovery Support | 29,630.00 | 29,630.00 |
| 6546 | Mental Health-Related Services | 6,433.21 | 6,433.21 |
| 6547 | Special Education Early Intervention Preschool Grant | 63,896.00 | 63,896.00 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 89,684.00 | 89,684.00 |
| 7388 | SB 117 COVID-19 LEA Response Funds | 6,130.00 | 6,130.00 |
| 7435 | Learning Recovery Emergency Block Grant | 296,875.00 | 296,875.00 |
| 7510 | Low-Performing Students Block Grant | 11,988.00 | 11,988.00 |
| 9010 | Other Restricted Local | 1,280.00 | 1,280.00 |
| Total, Restricted Balance | | 1,199,087.08 | 1,179,087.08 |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,003.00 | 2,003.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 2,003.00 | 2,003.00 | 0.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,500.00 | 1,500.00 | 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 | | | 1,500.00 | 1,500.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 503.00 | 503.00 | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 503.00 | 503.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,446.05 | 3,949.05 | 14.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,446.05 | 3,949.05 | 14.6% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,446.05 | 3,949.05 | 14.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,949.05 | 4,452.05 | 12.7% |
| 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 | 3,949.05 | 4,452.05 | 12.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenues | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **REVENUES** | | | | | |
| Sale of Equipment and Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3.00 | 3.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 2,000.00 | 2,000.00 | 0.0% |
| TOTAL, REVENUES | | | 2,003.00 | 2,003.00 | 0.0% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,500.00 | 1,500.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,500.00 | 1,500.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,500.00 | 1,500.00 | 0.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,003.00 | 2,003.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 2,003.00 | 2,003.00 | 0.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 1,500.00 | 1,500.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,500.00 | 1,500.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 503.00 | 503.00 | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 503.00 | 503.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,446.05 | 3,949.05 | 14.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,446.05 | 3,949.05 | 14.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,446.05 | 3,949.05 | 14.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,949.05 | 4,452.05 | 12.7% |
| Components of Ending Fund Balance | | | | | |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 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 | 3,949.05 | 4,452.05 | 12.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | **0.00** | **0.00** | **0.0%** |
| Other Commitments (by Resource/Object) | | 9760 | **0.00** | **0.00** | **0.0%** |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | **0.00** | **0.00** | **0.0%** |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | **0.00** | **0.00** | **0.0%** |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---|---|---|---|
| 8210 | Student Activity Funds | 3,949.05 | 4,452.05 |
| Total, Restricted Balance | | 3,949.05 | 4,452.05 |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 3,265,601.00 | 3,156,696.00 | -3.3% |
| 2) Federal Revenue | | 8100-8299 | 128,308.00 | 79,015.00 | -38.4% |
| 3) Other State Revenue | | 8300-8599 | 1,223,678.00 | 1,190,451.00 | -2.7% |
| 4) Other Local Revenue | | 8600-8799 | 70,373.00 | 30,373.00 | -56.8% |
| 5) TOTAL, REVENUES | | | 4,687,960.00 | 4,456,535.00 | -4.9% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,406,882.00 | 1,488,994.00 | 5.8% |
| 2) Classified Salaries | | 2000-2999 | 530,903.00 | 607,796.00 | 14.5% |
| 3) Employee Benefits | | 3000-3999 | 980,281.00 | 1,068,515.00 | 9.0% |
| 4) Books and Supplies | | 4000-4999 | 528,742.00 | 563,843.00 | 6.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,011,533.00 | 1,332,385.00 | 31.7% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 18,106.00 | 18,106.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 1,157.00 | 0.00 | -100.0% |
| 9) TOTAL, EXPENDITURES | | | 4,477,604.00 | 5,079,639.00 | 13.4% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 210,356.00 | (623,104.00) | -396.2% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 210,356.00 | (623,104.00) | -396.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,040,383.70 | 4,250,739.70 | 5.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,040,383.70 | 4,250,739.70 | 5.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,040,383.70 | 4,250,739.70 | 5.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,250,739.70 | 3,627,635.70 | -14.7% |
| 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 | 1,178,874.19 | 1,912,716.19 | 62.2% |
| 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 | 3,071,872.51 | 1,714,926.51 | -44.2% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (7.00) | (7.00) | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **LCFF SOURCES** | | | | | |
| Principal Apportionment | | | | | |
| State Aid - Current Year | | 8011 | 2,091,020.00 | 2,034,316.00 | -2.7% |
| Education Protection Account State Aid - Current Year | | 8012 | 660,501.00 | 595,318.00 | -9.9% |
| State Aid - Prior Years | | 8019 | 377,000.00 | 367,783.00 | -2.4% |
| LCFF Transfers | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 137,080.00 | 159,279.00 | 16.2% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 3,265,601.00 | 3,156,696.00 | -3.3% |
| **FEDERAL REVENUE** | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 22,375.00 | 0.00 | -100.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 26,978.00 | 0.00 | -100.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630 | 8290 | 77,940.00 | 78,000.00 | 0.1% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 1,015.00 | 1,015.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 128,308.00 | 79,015.00 | -38.4% |
| **OTHER STATE REVENUE** | | | | | |
| Other State Apportionments | | | | | |
| Special Education Master Plan | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 11,322.00 | 11,322.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| Lottery - Unrestricted and Instructional Materials | | 8560 | 79,000.00 | 45,773.00 | -42.1% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6690, 6695 | 8590 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 1,133,356.00 | 1,133,356.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,223,678.00 | 1,190,451.00 | -2.7% |
| **OTHER LOCAL REVENUE** | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 70,000.00 | 30,000.00 | -57.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 373.00 | 373.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | |
| Special Education SELPA Transfers | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 70,373.00 | 30,373.00 | -56.8% |
| TOTAL, REVENUES | | | 4,687,960.00 | 4,456,535.00 | -4.9% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,035,107.00 | 868,153.00 | -16.1% |
| Certificated Pupil Support Salaries | | 1200 | 113,666.00 | 206,479.00 | 81.7% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 165,353.00 | 321,606.00 | 94.5% |
| Other Certificated Salaries | | 1900 | 92,756.00 | 92,756.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,406,882.00 | 1,488,994.00 | 5.8% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 32,919.00 | 16,550.00 | -49.7% |
| Classified Support Salaries | | 2200 | 65,606.00 | 30,000.00 | -54.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 157,957.00 | 282,863.00 | 79.1% |
| Clerical, Technical and Office Salaries | | 2400 | 235,529.00 | 238,141.00 | 1.1% |
| Other Classified Salaries | | 2900 | 38,892.00 | 40,242.00 | 3.5% |
| TOTAL, CLASSIFIED SALARIES | | | 530,903.00 | 607,796.00 | 14.5% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 399,685.00 | 409,637.00 | 2.5% |
| PERS | | 3201-3202 | 120,559.00 | 138,006.00 | 14.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 51,087.00 | 56,554.00 | 10.7% |
| Health and Welfare Benefits | | 3401-3402 | 334,465.00 | 363,550.00 | 8.7% |
| Unemployment Insurance | | 3501-3502 | 10,211.00 | 13,815.00 | 35.3% |
| Workers' Compensation | | 3601-3602 | 40,774.00 | 49,739.00 | 22.0% |
| OPEB, Allocated | | 3701-3702 | 23,500.00 | 37,214.00 | 58.4% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| TOTAL, EMPLOYEE BENEFITS | | | 980,281.00 | 1,068,515.00 | 9.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 112,008.00 | 67,008.00 | -40.2% |
| Books and Other Reference Materials | | 4200 | 1,000.00 | 1,000.00 | 0.0% |
| Materials and Supplies | | 4300 | 380,409.00 | 469,991.00 | 23.5% |
| Noncapitalized Equipment | | 4400 | 35,325.00 | 25,844.00 | -26.8% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 528,742.00 | 563,843.00 | 6.6% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 22,260.00 | 52,500.00 | 135.8% |
| Dues and Memberships | | 5300 | 7,500.00 | 7,500.00 | 0.0% |
| Insurance | | 5400-5450 | 1,900.00 | 1,900.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 30,325.00 | 38,500.00 | 27.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 292,677.00 | 284,100.00 | -2.9% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 611,071.00 | 905,085.00 | 48.1% |
| Communications | | 5900 | 45,800.00 | 42,800.00 | -6.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,011,533.00 | 1,332,385.00 | 31.7% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Tuition | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 106.00 | 106.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 18,000.00 | 18,000.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 18,106.00 | 18,106.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 1,157.00 | 0.00 | -100.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 1,157.00 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 4,477,604.00 | 5,079,639.00 | 13.4% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |

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

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 3,265,601.00 | 3,156,696.00 | -3.3% |
| 2) Federal Revenue | | 8100-8299 | 128,308.00 | 79,015.00 | -38.4% |
| 3) Other State Revenue | | 8300-8599 | 1,223,678.00 | 1,190,451.00 | -2.7% |
| 4) Other Local Revenue | | 8600-8799 | 70,373.00 | 30,373.00 | -56.8% |
| 5) TOTAL, REVENUES | | | 4,687,960.00 | 4,456,535.00 | -4.9% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 2,459,646.00 | 2,314,704.00 | -5.9% |
| 2) Instruction - Related Services | 2000-2999 | | 1,098,695.00 | 1,657,353.00 | 50.8% |
| 3) Pupil Services | 3000-3999 | | 364,780.00 | 577,739.00 | 58.4% |
| 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 | | 79,602.00 | 72,695.00 | -8.7% |
| 8) Plant Services | 8000-8999 | | 456,775.00 | 439,042.00 | -3.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 18,106.00 | 18,106.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 4,477,604.00 | 5,079,639.00 | 13.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 210,356.00 | (623,104.00) | -396.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 210,356.00 | (623,104.00) | -396.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,040,383.70 | 4,250,739.70 | 5.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,040,383.70 | 4,250,739.70 | 5.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,040,383.70 | 4,250,739.70 | 5.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,250,739.70 | 3,627,635.70 | -14.7% |
| 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 | 1,178,874.19 | 1,912,716.19 | 62.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 3,071,872.51 | 1,714,926.51 | -44.2% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (7.00) | (7.00) | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---|---|---|---|
| 5810 | Other Restricted Federal | 1,015.00 | 2,030.00 |
| 6211 | Literacy Coaches and Reading Specialists Grant Program | 450,000.00 | 900,000.00 |
| 6266 | Educator Effectiveness, FY 2021-22 | 14,217.00 | 27,460.00 |
| 6300 | Lottery: Instructional Materials | 23,214.51 | 23,214.51 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 83,436.00 | 166,872.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 686.00 | 686.00 |
| 7338 | | 48,912.49 | 47,912.49 |
| 7412 | A-G Access/Success Grant | 70,000.00 | 88,750.00 |
| 7413 | A-G Learning Loss Mitigation Grant | 75,000.00 | 93,750.00 |
| 7425 | Expanded Learning Opportunities (ELO) Grant | 121,185.69 | 1.69 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff | 17,193.50 | 22,003.50 |
| 7435 | Learning Recovery Emergency Block Grant | 261,880.00 | 523,760.00 |
| 7510 | Low-Performing Students Block Grant | 7,992.00 | 7,992.00 |
| 7810 | Other Restricted State | 4,142.00 | 8,284.00 |
| Total, Restricted Balance | | 1,178,874.19 | 1,912,716.19 |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 30,600.00 | 30,600.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 571,586.00 | 520,803.00 | -8.9% |
| 4) Other Local Revenue | | 8600-8799 | 3,300.00 | 2,100.00 | -36.4% |
| 5) TOTAL, REVENUES | | | 605,486.00 | 553,503.00 | -8.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 47,543.00 | 45,343.00 | -4.6% |
| 2) Classified Salaries | | 2000-2999 | 71,633.00 | 67,826.00 | -5.3% |
| 3) Employee Benefits | | 3000-3999 | 71,588.00 | 59,797.00 | -16.5% |
| 4) Books and Supplies | | 4000-4999 | 62,000.00 | 62,000.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 330,586.00 | 272,979.00 | -17.4% |
| 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 | 13,608.00 | 13,608.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 596,958.00 | 521,553.00 | -12.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 8,528.00 | 31,950.00 | 274.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 8,528.00 | 31,950.00 | 274.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 64,184.95 | 72,712.95 | 13.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 64,184.95 | 72,712.95 | 13.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 64,184.95 | 72,712.95 | 13.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 72,712.95 | 104,662.95 | 43.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 70,512.95 | 101,462.95 | 43.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 2,200.00 | 3,200.00 | 45.5% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 30,600.00 | 30,600.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 30,600.00 | 30,600.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 441,886.00 | 391,103.00 | -11.5% |
| All Other State Revenue | All Other | 8590 | 129,700.00 | 129,700.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 571,586.00 | 520,803.00 | -8.9% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,300.00 | 2,100.00 | -36.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,300.00 | 2,100.00 | -36.4% |
| TOTAL, REVENUES | | | 605,486.00 | 553,503.00 | -8.6% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 47,543.00 | 45,343.00 | -4.6% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 47,543.00 | 45,343.00 | -4.6% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 66,205.00 | 63,351.00 | -4.3% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 5,428.00 | 4,475.00 | -17.6% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 71,633.00 | 67,826.00 | -5.3% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 18,773.00 | 18,353.00 | -2.2% |
| PERS | | 3201-3202 | 10,188.00 | 9,946.00 | -2.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 3,657.00 | 3,558.00 | -2.7% |
| Health and Welfare Benefits | | 3401-3402 | 24,059.00 | 13,150.00 | -45.3% |
| Unemployment Insurance | | 3501-3502 | 490.00 | 437.00 | -10.8% |
| Workers' Compensation | | 3601-3602 | 1,921.00 | 1,853.00 | -3.5% |
| OPEB, Allocated | | 3701-3702 | 12,500.00 | 12,500.00 | 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 | | | 71,588.00 | 59,797.00 | -16.5% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 62,000.00 | 62,000.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 62,000.00 | 62,000.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 200.00 | 200.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 13,000.00 | 13,000.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 317,386.00 | 259,779.00 | -18.2% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 330,586.00 | 272,979.00 | -17.4% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 13,608.00 | 13,608.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 13,608.00 | 13,608.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 596,958.00 | 521,553.00 | -12.6% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |

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

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 30,600.00 | 30,600.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 571,586.00 | 520,803.00 | -8.9% |
| 4) Other Local Revenue | | 8600-8799 | 3,300.00 | 2,100.00 | -36.4% |
| 5) TOTAL, REVENUES | | | 605,486.00 | 553,503.00 | -8.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 507,007.00 | 432,921.00 | -14.6% |
| 2) Instruction - Related Services | 2000-2999 | | 63,343.00 | 62,024.00 | -2.1% |
| 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 | | 13,608.00 | 13,608.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 13,000.00 | 13,000.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 596,958.00 | 521,553.00 | -12.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 8,528.00 | 31,950.00 | 274.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 8,528.00 | 31,950.00 | 274.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 64,184.95 | 72,712.95 | 13.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 64,184.95 | 72,712.95 | 13.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 64,184.95 | 72,712.95 | 13.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 72,712.95 | 104,662.95 | 43.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 70,512.95 | 101,462.95 | 43.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 2,200.00 | 3,200.00 | 45.5% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---|---|---|---|
| 5058 | Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend | 45.16 | 195.16 |
| 5059 | Child Development: ARP California State Preschool Program One-time Stipend | 30,600.00 | 61,200.00 |
| 6130 | Child Development: Center-Based Reserve Account | 39,867.79 | 40,067.79 |
| Total, Restricted Balance | | 70,512.95 | 101,462.95 |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 309,328.00 | 460,000.00 | 48.7% |
| 3) Other State Revenue | | 8300-8599 | 19,000.00 | 19,000.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 5,550.00 | 4,500.00 | -18.9% |
| 5) TOTAL, REVENUES | | | 333,878.00 | 483,500.00 | 44.8% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 212,512.00 | 176,392.00 | -17.0% |
| 3) Employee Benefits | | 3000-3999 | 102,754.00 | 111,310.00 | 8.3% |
| 4) Books and Supplies | | 4000-4999 | 206,715.00 | 179,787.00 | -13.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 7,660.00 | 4,000.00 | -47.8% |
| 6) Capital Outlay | | 6000-6999 | 75,000.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 604,641.00 | 471,489.00 | -22.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (270,763.00) | 12,011.00 | -104.4% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (270,763.00) | 12,011.00 | -104.4% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 308,782.43 | 38,019.43 | -87.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 308,782.43 | 38,019.43 | -87.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 308,782.43 | 38,019.43 | -87.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 38,019.43 | 50,030.43 | 31.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 2,647.49 | 0.00 | -100.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 25,599.64 | 38,259.13 | 49.5% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 9,772.30 | 11,772.30 | 20.5% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (1.00) | New |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 2,647.49 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 2,647.49 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (G10 + H2) - (I6 + J2) | | | 2,647.49 | | |
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 309,328.00 | 460,000.00 | 48.7% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 309,328.00 | 460,000.00 | 48.7% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 19,000.00 | 19,000.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 19,000.00 | 19,000.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 1,500.00 | 2,500.00 | 66.7% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 4,000.00 | 2,000.00 | -50.0% |
| 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 | 50.00 | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 5,550.00 | 4,500.00 | -18.9% |
| TOTAL, REVENUES | | | 333,878.00 | 483,500.00 | 44.8% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 140,690.00 | 96,268.00 | -31.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 71,822.00 | 80,124.00 | 11.6% |
| 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 | | | 212,512.00 | 176,392.00 | -17.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 43,389.00 | 45,541.00 | 5.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 13,151.00 | 13,355.00 | 1.6% |
| Health and Welfare Benefits | | 3401-3402 | 40,900.00 | 33,330.00 | -18.5% |
| Unemployment Insurance | | 3501-3502 | 1,545.00 | 2,093.00 | 35.5% |
| Workers' Compensation | | 3601-3602 | 3,769.00 | 3,823.00 | 1.4% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| OPEB, Allocated | | 3701-3702 | 0.00 | 13,168.00 | New |
| 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 | | | 102,754.00 | 111,310.00 | 8.3% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 67,615.00 | 38,787.00 | -42.6% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 139,100.00 | 141,000.00 | 1.4% |
| TOTAL, BOOKS AND SUPPLIES | | | 206,715.00 | 179,787.00 | -13.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 2,400.00 | 2,000.00 | -16.7% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 5,260.00 | 2,000.00 | -62.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 7,660.00 | 4,000.00 | -47.8% |
| **CAPITAL OUTLAY** | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 75,000.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 75,000.00 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 604,641.00 | 471,489.00 | -22.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 309,328.00 | 460,000.00 | 48.7% |
| 3) Other State Revenue | | 8300-8599 | 19,000.00 | 19,000.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 5,550.00 | 4,500.00 | -18.9% |
| 5) TOTAL, REVENUES | | | 333,878.00 | 483,500.00 | 44.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 604,641.00 | 471,489.00 | -22.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 604,641.00 | 471,489.00 | -22.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (270,763.00) | 12,011.00 | -104.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (270,763.00) | 12,011.00 | -104.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 308,782.43 | 38,019.43 | -87.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 308,782.43 | 38,019.43 | -87.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 308,782.43 | 38,019.43 | -87.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 38,019.43 | 50,030.43 | 31.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 2,647.49 | 0.00 | -100.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 25,599.64 | 38,259.13 | 49.5% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 9,772.30 | 11,772.30 | 20.5% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (1.00) | New |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---|---|---|---|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 2,211.64 | 14,871.13 |
| 5316 | Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement | 23,388.00 | 23,388.00 |
| Total, Restricted Balance | | 25,599.64 | 38,259.13 |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,200.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,200.00 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 7,000.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 48,447.65 | 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 | | | 55,447.65 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (54,247.65) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (54,247.65) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 76,753.88 | 22,506.23 | -70.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 76,753.88 | 22,506.23 | -70.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 76,753.88 | 22,506.23 | -70.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 22,506.23 | 22,506.23 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 22,506.23 | 22,506.23 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **LCFF SOURCES** | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,200.00 | 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 | | | 1,200.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 1,200.00 | 0.00 | -100.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 7,000.00 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 7,000.00 | 0.00 | -100.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 48,447.65 | 0.00 | -100.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 48,447.65 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 55,447.65 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,200.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,200.00 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 55,447.65 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 55,447.65 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (54,247.65) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (54,247.65) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 76,753.88 | 22,506.23 | -70.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 76,753.88 | 22,506.23 | -70.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 76,753.88 | 22,506.23 | -70.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 22,506.23 | 22,506.23 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 22,506.23 | 22,506.23 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 11,501.00 | 11,500.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 11,501.00 | 11,500.00 | 0.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 11,501.00 | 11,500.00 | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 112.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 112.00 | 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 | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 11,501.00 | 11,500.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 728,725.47 | 740,226.47 | 1.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 728,725.47 | 740,226.47 | 1.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 728,725.47 | 740,226.47 | 1.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 740,226.47 | 751,726.47 | 1.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 740,226.47 | 751,726.47 | 1.6% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 11,501.00 | 11,500.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 11,501.00 | 11,500.00 | 0.0% |
| TOTAL, REVENUES | | | 11,501.00 | 11,500.00 | 0.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 112.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 112.00 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 112.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 112.00 | 0.00 | -100.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 11,501.00 | 11,500.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 11,501.00 | 11,500.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 11,501.00 | 11,500.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 112.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 112.00 | 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 | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 11,501.00 | 11,500.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 728,725.47 | 740,226.47 | 1.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 728,725.47 | 740,226.47 | 1.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 728,725.47 | 740,226.47 | 1.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 740,226.47 | 751,726.47 | 1.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 740,226.47 | 751,726.47 | 1.6% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 800.00 | 800.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 800.00 | 800.00 | 0.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 800.00 | 800.00 | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 800.00 | 800.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 54,303.93 | 55,103.93 | 1.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 54,303.93 | 55,103.93 | 1.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 54,303.93 | 55,103.93 | 1.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 55,103.93 | 55,903.93 | 1.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 55,103.93 | 55,903.93 | 1.5% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 800.00 | 800.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 800.00 | 800.00 | 0.0% |
| TOTAL, REVENUES | | | 800.00 | 800.00 | 0.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 800.00 | 800.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 800.00 | 800.00 | 0.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 800.00 | 800.00 | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 800.00 | 800.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 54,303.93 | 55,103.93 | 1.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 54,303.93 | 55,103.93 | 1.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 54,303.93 | 55,103.93 | 1.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 55,103.93 | 55,903.93 | 1.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 55,103.93 | 55,903.93 | 1.5% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 500.00 | 500.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 500.00 | 500.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 500.00 | 500.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 500.00 | 500.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 30,594.81 | 31,094.81 | 1.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 30,594.81 | 31,094.81 | 1.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 30,594.81 | 31,094.81 | 1.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 31,094.81 | 31,594.81 | 1.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 31,094.81 | 31,594.81 | 1.6% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 500.00 | 500.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 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 | | | 500.00 | 500.00 | 0.0% |
| TOTAL, REVENUES | | | 500.00 | 500.00 | 0.0% |
| **CERTIFICATED SALARIES** | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |

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

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

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 500.00 | 500.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 500.00 | 500.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | 500.00 | 500.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | 500.00 | 500.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 30,594.81 | 31,094.81 | 1.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 30,594.81 | 31,094.81 | 1.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 30,594.81 | 31,094.81 | 1.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 31,094.81 | 31,594.81 | 1.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 31,094.81 | 31,594.81 | 1.6% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 8,000.00 | 4,000.00 | -50.0% |
| 5) TOTAL, REVENUES | | | 8,000.00 | 4,000.00 | -50.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 202,640.00 | 202,640.00 | 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 | | | 202,640.00 | 202,640.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (194,640.00) | (198,640.00) | 2.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (194,640.00) | (198,640.00) | 2.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 497,294.55 | 302,654.55 | -39.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 497,294.55 | 302,654.55 | -39.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 497,294.55 | 302,654.55 | -39.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 302,654.55 | 104,014.55 | -65.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 294,654.55 | 92,014.55 | -68.8% |
| 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 | 8,000.00 | 12,000.00 | 50.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 8,000.00 | 4,000.00 | -50.0% |
| 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 | | | 8,000.00 | 4,000.00 | -50.0% |
| TOTAL, REVENUES | | | 8,000.00 | 4,000.00 | -50.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 202,640.00 | 202,640.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 202,640.00 | 202,640.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 202,640.00 | 202,640.00 | 0.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds | | 8913 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| From: All Other Funds To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 8,000.00 | 4,000.00 | -50.0% |
| 5) TOTAL, REVENUES | | | 8,000.00 | 4,000.00 | -50.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 202,640.00 | 202,640.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 202,640.00 | 202,640.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | (194,640.00) | (198,640.00) | 2.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | (194,640.00) | (198,640.00) | 2.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 497,294.55 | 302,654.55 | -39.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 497,294.55 | 302,654.55 | -39.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 497,294.55 | 302,654.55 | -39.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 302,654.55 | 104,014.55 | -65.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 294,654.55 | 92,014.55 | -68.8% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 8,000.00 | 12,000.00 | 50.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---|---|---|---|
| 7710 | State School Facilities Projects | 294,654.55 | 92,014.55 |
| Total, Restricted Balance | | 294,654.55 | 92,014.55 |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,803.00 | 1,800.00 | -0.2% |
| 5) TOTAL, REVENUES | | | 1,803.00 | 1,800.00 | -0.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,803.00 | 1,800.00 | -0.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 292.00 | 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 | | | (292.00) | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,511.00 | 1,800.00 | 19.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 122,478.59 | 123,989.59 | 1.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 122,478.59 | 123,989.59 | 1.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 122,478.59 | 123,989.59 | 1.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 123,989.59 | 125,789.59 | 1.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 123,989.59 | 125,789.59 | 1.5% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **FEDERAL REVENUE** | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,803.00 | 1,800.00 | -0.2% |
| 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 | | | 1,803.00 | 1,800.00 | -0.2% |
| TOTAL, REVENUES | | | 1,803.00 | 1,800.00 | -0.2% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| To: Special Reserve Fund From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| From: Special Reserve Fund To: General Fund/CSSF | | 7612 | 292.00 | 0.00 | -100.0% |
| From: All Other Funds To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 292.00 | 0.00 | -100.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (292.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,803.00 | 1,800.00 | -0.2% |
| 5) TOTAL, REVENUES | | | 1,803.00 | 1,800.00 | -0.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | 1,803.00 | 1,800.00 | -0.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 292.00 | 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 | | | (292.00) | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | 1,511.00 | 1,800.00 | 19.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 122,478.59 | 123,989.59 | 1.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 122,478.59 | 123,989.59 | 1.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 122,478.59 | 123,989.59 | 1.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 123,989.59 | 125,789.59 | 1.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 123,989.59 | 125,789.59 | 1.5% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | 2022-23 Estimated Actuals | | | 2023-24 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| **A. DISTRICT** | | | | | | |
| **1. Total District Regular ADA** | | | | | | |
| Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 277.64 | 277.64 | 328.51 | 277.64 | 277.64 | 305.07 |
| **2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA** | | | | | | |
| Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| **3. Total Basic Aid Open Enrollment Regular ADA** | | | | | | |
| Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| **4. Total, District Regular ADA (Sum of Lines A1 through A3)** | 277.64 | 277.64 | 328.51 | 277.64 | 277.64 | 305.07 |
| **5. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| **g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)** | 277.64 | 277.64 | 328.51 | 277.64 | 277.64 | 305.07 |
| **7. Adults in Correctional Facilities** | | | | | | |
| **8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

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

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

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 |
|---|---|---|---|---|---|---|
| **Governmental Activities:** | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | 214.00 | | 214.00 | | | 214.00 |
| Work in Progress | 298,036.00 | | 298,036.00 | | | 298,036.00 |
| Total capital assets not being depreciated | 298,250.00 | 0.00 | 298,250.00 | 0.00 | 0.00 | 298,250.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 1,197,849.00 | 1,078,192.00 | 2,276,041.00 | | | 2,276,041.00 |
| Buildings | 2,978,059.00 | (436,340.00) | 2,541,719.00 | | | 2,541,719.00 |
| Equipment | 1,044,979.00 | (126,694.00) | 918,285.00 | | | 918,285.00 |
| Total capital assets being depreciated | 5,220,887.00 | 515,158.00 | 5,736,045.00 | 0.00 | 0.00 | 5,736,045.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | (673,969.00) | (182,754.00) | (856,723.00) | | | (856,723.00) |
| Buildings | (2,168,938.00) | (771.00) | (2,169,709.00) | | | (2,169,709.00) |
| Equipment | (903,153.00) | 261,930.00 | (641,223.00) | | | (641,223.00) |
| Total accumulated depreciation | (3,746,060.00) | 78,405.00 | (3,667,655.00) | 0.00 | 0.00 | (3,667,655.00) |
| Total capital assets being depreciated, net excluding lease and subscription assets | 1,474,827.00 | 593,563.00 | 2,068,390.00 | 0.00 | 0.00 | 2,068,390.00 |
| 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 |
| Governmental activity capital assets, net | 1,773,077.00 | 593,563.00 | 2,366,640.00 | 0.00 | 0.00 | 2,366,640.00 |
| **Business-Type Activities:** | | | | | | |
| 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 |

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined: $ _____

Less: Amount of total liabilities reserved in budget: $ _____

Estimated accrued but unfunded liabilities: $ 0.00

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

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

Signed _____

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 6/28/23

For additional information on this certification, please contact:

Name: Jordan Soliz

Title: Director of Business Services

Telephone: 559-233-6501

E-mail: jordan_s@wpesd.org

| 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 | 1,838,928.00 | 301 | 0.00 | 303 | 1,838,928.00 | 305 | 5,000.00 | | 307 | 1,833,928.00 | 309 |
| 2000 - Classified Salaries | 905,674.00 | 311 | 24,561.00 | 313 | 881,113.00 | 315 | 0.00 | | 317 | 881,113.00 | 319 |
| 3000 - Employee Benefits | 1,506,177.00 | 321 | 59,257.00 | 323 | 1,446,920.00 | 325 | 1,163.00 | | 327 | 1,445,757.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 1,697,022.00 | 331 | 46,198.00 | 333 | 1,650,824.00 | 335 | 61,183.00 | | 337 | 1,589,641.00 | 339 |
| 5000 - Services, . , & 7300 - Indirect Costs | 3,089,346.00 | 341 | 10,953.00 | 343 | 3,078,393.00 | 345 | 275,317.00 | | 347 | 2,803,076.00 | 349 |
| | | | | TOTAL | 8,896,178.00 | 365 | | | TOTAL | 8,553,515.00 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | Object | | EDP No. |
|---|---|---|---|
| 1. Teacher Salaries as Per EC 41011 | 1100 | 1,608,911.00 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | 2100 | 276,690.00 | 380 |
| 3. STRS | 3101 & 3102 | 473,078.00 | 382 |
| 4. PERS | 3201 & 3202 | 62,159.00 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | 3301 & 3302 | 49,220.00 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | 3401 & 3402 | 307,675.00 | 385 |
| 7. Unemployment Insurance | 3501 & 3502 | 10,370.00 | 390 |
| 8. Workers' Compensation Insurance | 3601 & 3602 | 47,509.00 | 392 |
| 9. OPEB, Active Employees (EC 41372) | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310) | 3901 & 3902 | 0.00 | 393 |

| | | |
|---|---|---|
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | 2,835,612.00 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | 23,153.00 | |
| 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 | 2,812,459.00 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. | 32.88% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | |

**PART III: DEFICIENCY AMOUNT**

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

| | |
|---|---|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 60.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 32.88% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 27.12% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 8,553,515.00 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 2,319,713.27 |

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

| 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 | 2,281,453.00 | 301 | 0.00 | 303 | 2,281,453.00 | 305 | 0.00 | | 307 | 2,281,453.00 | 309 |
| 2000 - Classified Salaries | 1,098,693.00 | 311 | 0.00 | 313 | 1,098,693.00 | 315 | 0.00 | | 317 | 1,098,693.00 | 319 |
| 3000 - Employee Benefits | 1,612,798.00 | 321 | 40,214.00 | 323 | 1,572,584.00 | 325 | 0.00 | | 327 | 1,572,584.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 512,700.00 | 331 | 0.00 | 333 | 512,700.00 | 335 | 74,726.00 | | 337 | 437,974.00 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 1,785,068.00 | 341 | 10,000.00 | 343 | 1,775,068.00 | 345 | 296,573.00 | | 347 | 1,478,495.00 | 349 |
| | | | | TOTAL | 7,240,498.00 | 365 | | | TOTAL | 6,869,199.00 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | Object | | EDP No. |
|---|---|---|---|
| 1. Teacher Salaries as Per EC 41011. . . . . | 1100 | 1,894,797.00 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. . . . . | 2100 | 237,053.00 | 380 |
| 3. STRS. . . . . | 3101 & 3102 | 458,436.00 | 382 |
| 4. PERS. . . . . | 3201 & 3202 | 67,201.00 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. . . . . | 3301 & 3302 | 45,382.00 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . . | 3401 & 3402 | 336,173.00 | 385 |
| 7. Unemployment Insurance. . . . . | 3501 & 3502 | 23,509.00 | 390 |
| 8. Workers' Compensation Insurance. . . . . | 3601 & 3602 | 43,126.00 | 392 |
| 9. OPEB, Active Employees (EC 41372). . . . . | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310). . . . . | 3901 & 3902 | 0.00 | 393 |

| | | |
|---|---|---|
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | 3,105,677.00 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | 0.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) | 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 | 3,105,677.00 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372 | 45.21% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | |

**PART III: DEFICIENCY AMOUNT**

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

| | |
|---|---|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 60.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 45.21% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 14.79% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) | 6,869,199.00 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 1,015,954.53 |

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

| Description | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|---|---|---|---|---|---|---|---|
| **Governmental Activities:** | | | | | | | |
| 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 | 179,861.32 | 136,489.00 | 316,350.32 | | | 316,350.32 | 78,418.00 |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | 7,283,063.00 | (3,266,465.00) | 4,016,598.00 | | | 4,016,598.00 | |
| Total/Net OPEB Liability | 1,442,986.00 | 193,851.00 | 1,636,837.00 | | | 1,636,837.00 | |
| Compensated Absences Payable | 18,476.00 | 25,571.00 | 44,047.00 | | | 44,047.00 | |
| Subscription Liability | | | 0.00 | | | 0.00 | |
| Governmental activities long-term liabilities | 8,924,386.32 | (2,910,554.00) | 6,013,832.32 | 0.00 | 0.00 | 6,013,832.32 | 78,418.00 |
| **Business-Type Activities:** | | | | | | | |
| 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 |

| 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 | 13,600,556.13 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 2,865,697.00 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 except 6600, 6910 | 40,917.13 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 55,398.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 0.00 |
| 6. All Other Financing Uses | All | 9100, 9200 | 7699, 7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 54,453.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |

| | | | | |
|---|---|---|---|---|
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 150,768.13 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439<br>minus 8000-8699 | 270,763.00 |
| 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) | | | | 10,854,854.00 |

| **Section II - Expenditures Per ADA** | **2022-23 Annual ADA/Exps. Per ADA** |
|---|---|
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9) | 277.64 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | 39,096.87 |

| 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.) | 7,198,793.57 | 13,433.09 |
| 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) | 7,198,793.57 | 13,433.09 |
| B. Required effort (Line A.2 times 90%) | 6,478,914.21 | 12,089.78 |
| C. Current year expenditures (Line I.E and Line II.B) | 10,854,854.00 | 39,096.87 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |

| | | |
|---|---|---|
| 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.) | MOE Met | |
| 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) | 0.00% | 0.00% |

**SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

| Description of Adjustments | Total Expenditures | Expenditures Per ADA |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| Total adjustments to base expenditures | 0.00 | 0.00 |

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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 423,125.00
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.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 6,669,820.00

**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) — 6.34%

**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. — 0.00

**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) — 773,572.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 11,900.00

| | |
|---|---|
| 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) | 17,000.00 |
| 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) | 54,451.85 |
| 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) | 15,406.20 |
| 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) | 872,330.05 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 386,758.29 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 1,259,088.34 |
| **B. Base Costs** | |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 8,371,257.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 1,964,416.00 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 973,033.00 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 8,300.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 271,160.00 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3) | 9,500.00 |
| 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) | 8,253.00 |
| 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) | 804,410.15 |
| 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) | 227,593.80 |
| 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) | 1,500.00 |
| 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) | 583,350.00 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 390,541.00 |
| 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) | 13,613,313.95 |
| **C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment** | |
| **(For information only - not for use when claiming/recovering indirect costs)** | |
| (Line A8 divided by Line B19) | 6.41% |
| **D. Preliminary Proposed Indirect Cost Rate** | |
| **(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)** | |
| (Line A10 divided by Line B19) | 9.25% |

**Part IV - Carry-forward Adjustment**

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

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

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

| | |
|---|---|
| **A. Indirect costs incurred in the current year (Part III, Line A8)** | 872,330.05 |
| **B. Carry-forward adjustment from prior year(s)** | |
| 1. Carry-forward adjustment from the second prior year | 26,288.84 |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| **C. Carry-forward adjustment for under- or over-recovery in the current year** | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.76%) times Part III, Line B19); zero if negative | 386,758.29 |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.76%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.12%) times Part III, Line B19); zero if positive | 0.00 |
| **D. Preliminary carry-forward adjustment (Line C1 or C2)** | 386,758.29 |
| **E. Optional allocation of negative carry-forward adjustment over more than one year** | |

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

| | |
|---|---|
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | not applicable |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| LEA request for Option 1, Option 2, or Option 3 | 1 |
| **F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)** | 386,758.29 |

Approved indirect cost rate: 3.76%

Highest rate used in any program: 5.12%

Note: In one or more resources, the rate used is greater than the approved rate.

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|---|---|---|---|---|
| 01 | 3182 | 205,953.00 | 10,549.00 | 5.12% |
| 01 | 4035 | 14,415.00 | 155.00 | 1.08% |
| 01 | 6500 | 351,694.00 | 8,383.00 | 2.38% |
| 09 | 3010 | 22,196.00 | 179.00 | 0.81% |
| 09 | 4035 | 26,000.00 | 976.00 | 3.76% |
| 12 | 6105 | 428,578.00 | 13,608.00 | 3.18% |

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|---|---|---|---|---|---|
| **A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR** | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 374,999.43 | | 94,935.38 | 469,934.81 |
| 2. State Lottery Revenue | 8560 | 114,067.00 | | 47,598.00 | 161,665.00 |
| 3. Other Local Revenue | 8600-8799 | 317.00 | | 0.00 | 317.00 |
| 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) | | 489,383.43 | 0.00 | 142,533.38 | 631,916.81 |
| **B. EXPENDITURES AND OTHER FINANCING USES** | | | | | |
| 1. Certificated Salaries | 1000-1999 | 5,000.00 | | 0.00 | 5,000.00 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | 0.00 | 0.00 |
| 3. Employee Benefits | 3000-3999 | 1,163.00 | | 0.00 | 1,163.00 |
| 4. Books and Supplies | 4000-4999 | 65,403.00 | | 28,007.00 | 93,410.00 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 15,000.00 | | | 15,000.00 |
| 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 ) | | 86,566.00 | 0.00 | 28,007.00 | 114,573.00 |
| **C. ENDING BALANCE (Must equal Line A6 minus Line B12)** | 979Z | 402,817.43 | 0.00 | 114,526.38 | 517,343.81 |
| **D. COMMENTS:** | | | | | |

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

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

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 4,518,609.00 | -5.93% | 4,250,794.00 | 1.86% | 4,329,754.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 59,802.00 | 0.00% | 59,802.00 | 0.00% | 59,802.00 |
| 4. Other Local Revenues | 8600-8799 | 162,000.00 | 0.00% | 162,000.00 | 0.00% | 162,000.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (712,243.00) | -0.17% | (710,997.00) | 1.10% | (718,846.00) |
| 6. Total (Sum lines A1 thru A5c) | | 4,028,168.00 | -6.62% | 3,761,599.00 | 1.89% | 3,832,710.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 2,056,791.00 | | 1,937,643.00 |
| b. Step & Column Adjustment | | | | 30,852.00 | | 29,065.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (150,000.00) | | (75,000.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 2,056,791.00 | -5.79% | 1,937,643.00 | -2.37% | 1,891,708.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 859,354.00 | | 772,244.00 |
| b. Step & Column Adjustment | | | | 12,890.00 | | 11,584.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (100,000.00) | | (100,000.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 859,354.00 | -10.14% | 772,244.00 | -11.45% | 683,828.00 |
| 3. Employee Benefits | 3000-3999 | 1,208,197.00 | -4.03% | 1,159,546.00 | -2.93% | 1,125,530.00 |
| 4. Books and Supplies | 4000-4999 | 324,559.00 | 2.50% | 332,673.00 | 2.50% | 340,990.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,019,876.00 | -24.47% | 770,343.00 | -7.23% | 714,632.00 |
| 6. Capital Outlay | 6000-6999 | 75,917.00 | 39.52% | 105,917.00 | -100.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 41,792.00 | 0.00% | 41,792.00 | 0.00% | 41,792.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (99,603.00) | 0.00% | (99,603.00) | 0.00% | (99,603.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 5,486,883.00 | -8.50% | 5,020,555.00 | -6.41% | 4,698,877.00 |

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|---|---|---|---|---|---|
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (1,458,715.00) | | (1,258,956.00) | | (866,167.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 3,974,139.47 | | 2,515,424.47 | | 1,256,468.47 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 2,515,424.47 | | 1,256,468.47 | | 390,301.47 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 2,000.00 | | 2,000.00 | | 2,000.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 130,941.00 | | 356,497.00 | | 340,804.00 |
| 2. Unassigned/Unappropriated | 9790 | 2,382,483.47 | | 897,971.47 | | 47,497.47 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 2,515,424.47 | | 1,256,468.47 | | 390,301.47 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 130,941.00 | | 356,497.00 | | 340,804.00 |
| c. Unassigned/Unappropriated | 9790 | 2,382,483.47 | | 897,971.47 | | 47,497.47 |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | 751,726.47 | | 751,726.47 | | 751,726.47 |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 3,265,150.94 | | 2,006,194.94 | | 1,140,027.94 |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Reduction in Salaries and Benefits for Additional duties in LCAP.

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | 0.00 | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 394,168.00 | 0.00% | 394,168.00 | 0.00% | 394,168.00 |
| 3. Other State Revenues | 8300-8599 | 713,140.00 | 0.00% | 713,140.00 | 0.00% | 713,140.00 |
| 4. Other Local Revenues | 8600-8799 | 291,042.00 | 0.00% | 291,042.00 | 0.00% | 291,042.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 712,243.00 | -0.17% | 710,997.00 | 1.10% | 718,846.00 |
| 6. Total (Sum lines A1 thru A5c) | | 2,110,593.00 | -0.06% | 2,109,347.00 | 0.37% | 2,117,196.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 224,662.00 | | 228,032.00 |
| b. Step & Column Adjustment | | | | 3,370.00 | | 3,420.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 224,662.00 | 1.50% | 228,032.00 | 1.50% | 231,452.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 239,339.00 | | 242,929.00 |
| b. Step & Column Adjustment | | | | 3,590.00 | | 3,644.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 239,339.00 | 1.50% | 242,929.00 | 1.50% | 246,573.00 |
| 3. Employee Benefits | 3000-3999 | 404,601.00 | 0.44% | 406,395.00 | 0.19% | 407,180.00 |
| 4. Books and Supplies | 4000-4999 | 148,141.00 | 0.00% | 148,141.00 | 0.00% | 148,141.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 778,800.00 | 0.00% | 778,800.00 | 0.00% | 778,800.00 |
| 6. Capital Outlay | 6000-6999 | 249,055.00 | -12.05% | 219,055.00 | 0.00% | 219,055.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 85,995.00 | 0.00% | 85,995.00 | 0.00% | 85,995.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 2,130,593.00 | -1.00% | 2,109,347.00 | 0.37% | 2,117,196.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (20,000.00) | | 0.00 | | 0.00 |

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|---|---|---|---|---|---|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 1,199,081.08 | | 1,179,081.08 | | 1,179,081.08 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,179,081.08 | | 1,179,081.08 | | 1,179,081.08 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 1,179,087.08 | | 1,690,113.08 | | 1,690,113.08 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | (6.00) | | (511,032.00) | | (511,032.00) |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 1,179,081.08 | | 1,179,081.08 | | 1,179,081.08 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 4,518,609.00 | -5.93% | 4,250,794.00 | 1.86% | 4,329,754.00 |
| 2. Federal Revenues | 8100-8299 | 394,168.00 | 0.00% | 394,168.00 | 0.00% | 394,168.00 |
| 3. Other State Revenues | 8300-8599 | 772,942.00 | 0.00% | 772,942.00 | 0.00% | 772,942.00 |
| 4. Other Local Revenues | 8600-8799 | 453,042.00 | 0.00% | 453,042.00 | 0.00% | 453,042.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 6,138,761.00 | -4.36% | 5,870,946.00 | 1.34% | 5,949,906.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 2,281,453.00 | | 2,165,675.00 |
| b. Step & Column Adjustment | | | | 34,222.00 | | 32,485.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (150,000.00) | | (75,000.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 2,281,453.00 | -5.07% | 2,165,675.00 | -1.96% | 2,123,160.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 1,098,693.00 | | 1,015,173.00 |
| b. Step & Column Adjustment | | | | 16,480.00 | | 15,228.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (100,000.00) | | (100,000.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 1,098,693.00 | -7.60% | 1,015,173.00 | -8.35% | 930,401.00 |
| 3. Employee Benefits | 3000-3999 | 1,612,798.00 | -2.91% | 1,565,941.00 | -2.12% | 1,532,710.00 |
| 4. Books and Supplies | 4000-4999 | 472,700.00 | 1.72% | 480,814.00 | 1.73% | 489,131.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,798,676.00 | -13.87% | 1,549,143.00 | -3.60% | 1,493,432.00 |
| 6. Capital Outlay | 6000-6999 | 324,972.00 | 0.00% | 324,972.00 | -32.59% | 219,055.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 41,792.00 | 0.00% | 41,792.00 | 0.00% | 41,792.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (13,608.00) | 0.00% | (13,608.00) | 0.00% | (13,608.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 7,617,476.00 | -6.40% | 7,129,902.00 | -4.40% | 6,816,073.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (1,478,715.00) | | (1,258,956.00) | | (866,167.00) |

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|---|---|---|---|---|---|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 5,173,220.55 | | 3,694,505.55 | | 2,435,549.55 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 3,694,505.55 | | 2,435,549.55 | | 1,569,382.55 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 2,000.00 | | 2,000.00 | | 2,000.00 |
| b. Restricted | 9740 | 1,179,087.08 | | 1,690,113.08 | | 1,690,113.08 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 130,941.00 | | 356,497.00 | | 340,804.00 |
| 2. Unassigned/Unappropriated | 9790 | 2,382,477.47 | | 386,939.47 | | (463,534.53) |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 3,694,505.55 | | 2,435,549.55 | | 1,569,382.55 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 130,941.00 | | 356,497.00 | | 340,804.00 |
| c. Unassigned/Unappropriated | 9790 | 2,382,483.47 | | 897,971.47 | | 47,497.47 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | (14.00) | | (511,032.00) | | (511,032.00) |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 751,726.47 | | 751,726.47 | | 751,726.47 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 3,265,136.94 | | 1,495,162.94 | | 628,995.94 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 42.86% | | 20.97% | | 9.23% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | Yes | | | | | |

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|---|---|---|---|---|---|
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 0.00 | | | | |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | 277.64 | | 277.64 | | 277.64 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 7,617,476.00 | | 7,129,902.00 | | 6,816,073.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 7,617,476.00 | | 7,129,902.00 | | 6,816,073.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 5.00% | | 5.00% | | 5.00% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 380,873.80 | | 356,495.10 | | 340,803.65 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 80,000.00 | | 80,000.00 | | 80,000.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 380,873.80 | | 356,495.10 | | 340,803.65 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| | | |
|---|---|---|
| Current LEA: | 10-62539-0000000 West Park Elementary | |
| Selected SELPA: | BE | (Enter a SELPA ID from the list below then save and close) |
| POTENTIAL SELPAS FOR THIS LEA | | DATE APPROVED |
| ID | SELPA-TITLE | (from Form SEA) |
| BE | Fresno County | |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | (14,765.00) | | | | |
| Other Sources/Uses Detail | | | | | 292.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 1,157.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 13,608.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 112.00 | 112.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 292.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 0.00 | 0.00 | 14,765.00 | (14,765.00) | 404.00 | 404.00 | 0.00 | 0.00 |

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | (13,608.00) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 13,608.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 0.00 | 0.00 | 13,608.00 | (13,608.00) | 0.00 | 0.00 | | |

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

## CRITERIA AND STANDARDS

**1. CRITERION: Average Daily Attendance**

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

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

| | |
|---|---|
| District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): | 277.64 |
| **District's ADA Standard Percentage Level:** | **3.0%** |

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

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

| Fiscal Year | Original Budget Funded ADA (Form A, Lines A4 and C4) | Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4) | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2020-21) | | | | |
| District Regular | 348 | 349 | | |
| Charter School | | 292 | | |
| **Total ADA** | **348** | **641** | **N/A** | **Met** |
| Second Prior Year (2021-22) | | | | |
| District Regular | 348 | 348 | | |
| Charter School | | | | |
| **Total ADA** | **348** | **348** | **0.0%** | **Met** |
| First Prior Year (2022-23) | | | | |
| District Regular | 329 | 329 | | |
| Charter School | | 0 | | |
| **Total ADA** | **329** | **329** | **0.0%** | **Met** |
| Budget Year (2023-24) | | | | |
| District Regular | 305 | | | |
| Charter School | 0 | | | |
| **Total ADA** | **305** | | | |

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

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

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

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

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

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

**2. CRITERION: Enrollment**

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 277.6

**District's Enrollment Standard Percentage Level: 3.0%**

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

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

| Fiscal Year | Enrollment Budget | Enrollment CBEDS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2020-21) | | | | |
| District Regular | 347 | 635 | | |
| Charter School | | | | |
| **Total Enrollment** | **347** | **635** | **N/A** | **Met** |
| Second Prior Year (2021-22) | | | | |
| District Regular | 309 | 586 | | |
| Charter School | | | | |
| **Total Enrollment** | **309** | **586** | **N/A** | **Met** |
| First Prior Year (2022-23) | | | | |
| District Regular | 307 | 307 | | |
| Charter School | | | | |
| **Total Enrollment** | **307** | **307** | **0.0%** | **Met** |
| Budget Year (2023-24) | | | | |
| District Regular | 307 | | | |
| Charter School | | | | |
| **Total Enrollment** | **307** | | | |

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

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

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

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

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

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

**3. CRITERION: ADA to Enrollment**

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

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

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

| Fiscal Year | P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CBEDS Actual (Criterion 2, Item 2A) | Historical Ratio of ADA to Enrollment |
|---|---|---|---|
| Third Prior Year (2020-21) | | | |
| District Regular | 349 | 635 | |
| Charter School | 292 | 0 | |
| **Total ADA/Enrollment** | **641** | **635** | **100.9%** |
| Second Prior Year (2021-22) | | | |
| District Regular | 269 | 586 | |
| Charter School | 0 | | |
| **Total ADA/Enrollment** | **269** | **586** | **46.0%** |
| First Prior Year (2022-23) | | | |
| District Regular | 278 | 307 | |
| Charter School | | | |
| **Total ADA/Enrollment** | **278** | **307** | **90.4%** |
| | | Historical Average Ratio: | 79.1% |
| | | **District's ADA to Enrollment Standard (historical average ratio plus 0.5%):** | **79.6%** |

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

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

| Fiscal Year | Estimated P-2 ADA Budget (Form A, Lines A4 and C4) | Enrollment Budget/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|---|---|---|---|---|
| Budget Year (2023-24) | | | | |
| District Regular | 278 | 307 | | |
| Charter School | 0 | | | |
| **Total ADA/Enrollment** | **278** | **307** | **90.4%** | **Not Met** |
| 1st Subsequent Year (2024-25) | | | | |
| District Regular | 278 | 307 | | |
| Charter School | | | | |
| **Total ADA/Enrollment** | **278** | **307** | **90.6%** | **Not Met** |
| 2nd Subsequent Year (2025-26) | | | | |
| District Regular | 278 | 307 | | |
| Charter School | | | | |
| **Total ADA/Enrollment** | **278** | **307** | **90.6%** | **Not Met** |

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

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

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

Charter #'s are included in prior years which doesn't reflect the correct district ADA %'s

**4. CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

**Projected LCFF Revenue**

| | | Prior Year (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|---|
| Step 1 - Change in Population | | | | | |
| a. | ADA (Funded) (Form A, lines A6 and C4) | 328.51 | 305.07 | 281.64 | 277.64 |
| b. | Prior Year ADA (Funded) | | 328.51 | 305.07 | 281.64 |
| c. | Difference (Step 1a minus Step 1b) | | (23.44) | (23.43) | (4.00) |
| d. | Percent Change Due to Population (Step 1c divided by Step 1b) | | (7.14%) | (7.68%) | (1.42%) |
| Step 2 - Change in Funding Level | | | | | |
| a. | Prior Year LCFF Funding | | 4,518,609.00 | 4,250,794.00 | 4,329,754.00 |
| b1. | COLA percentage | | 8.22% | 3.94% | 3.29% |
| b2. | COLA amount (proxy for purposes of this criterion) | | 371,429.66 | 167,481.28 | 142,448.91 |
| c. | Percent Change Due to Funding Level (Step 2b2 divided by Step 2a) | | 8.22% | 3.94% | 3.29% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c) | | | 1.08% | (3.74%) | 1.87% |
| | **LCFF Revenue Standard (Step 3, plus/minus 1%):** | | **0.08% to 2.08%** | **-4.74% to -2.74%** | **0.87% to 2.87%** |

## 4A2. Alternate LCFF Revenue Standard - Basic Aid

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

**Basic Aid District Projected LCFF Revenue**

| | Prior Year (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| Projected Local Property Taxes (Form 01, Objects 8021 - 8089) | 369,575.00 | 366,740.00 | 366,740.00 | 366,740.00 |
| Percent Change from Previous Year | | N/A | N/A | N/A |
| **Basic Aid Standard (percent change from previous year, plus/minus 1%):** | | N/A | N/A | N/A |

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

| | Prior Year (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 4,834,891.00 | 4,671,677.00 | 4,411,032.00 | 4,491,283.00 |
| District's Projected Change in LCFF Revenue: | | (3.38%) | (5.58%) | 1.82% |
| **LCFF Revenue Standard** | | **0.08% to 2.08%** | **-4.74% to -2.74%** | **0.87% to 2.87%** |
| **Status:** | | Not Met | Not Met | Met |

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

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

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

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

Changes to ADA calculation and other state changes per School Services Dartboard and FCMAT LCFF Calculator

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|---|---|---|---|
| Third Prior Year (2020-21) | 2,257,746.67 | 2,917,649.84 | 77.4% |
| Second Prior Year (2021-22) | 2,269,923.89 | 3,146,321.75 | 72.1% |
| First Prior Year (2022-23) | 3,074,835.00 | 4,467,735.13 | 68.8% |
| | | Historical Average Ratio: | 72.8% |

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 5.0% | 5.0% | 5.0% |
| **District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):** | **67.8% to 77.8%** | **67.8% to 77.8%** | **67.8% to 77.8%** |

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

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

| Fiscal Year | Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) | Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|---|---|---|---|---|
| Budget Year (2023-24) | 4,124,342.00 | 5,486,883.00 | 75.2% | Met |
| 1st Subsequent Year (2024-25) | 3,869,433.00 | 5,020,555.00 | 77.1% | Met |
| 2nd Subsequent Year (2025-26) | 3,701,066.00 | 4,698,877.00 | 78.8% | Not Met |

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

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

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

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

The district continues to review expenditures and will revise as necessary

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|
| 1. District's Change in Population and Funding Level (Criterion 4A1, Step 3): | 1.08% | (3.74%) | 1.87% |
| **2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):** | **-8.92% to 11.08%** | **-13.74% to 6.26%** | **-8.13% to 11.87%** |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -3.92% to 6.08% | -8.74% to 1.26% | -3.13% to 6.87% |

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

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

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

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|---|---|---|
| **Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)** | | | |
| First Prior Year (2022-23) | 2,637,911.00 | | |
| Budget Year (2023-24) | 394,168.00 | (85.06%) | Yes |
| 1st Subsequent Year (2024-25) | 394,168.00 | 0.00% | No |
| 2nd Subsequent Year (2025-26) | 394,168.00 | 0.00% | No |

**Explanation:** (required if Yes) Federal revenues adjusted for one time funding

| | | | |
|---|---|---|---|
| **Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)** | | | |
| First Prior Year (2022-23) | 1,534,414.00 | | |
| Budget Year (2023-24) | 772,942.00 | (49.63%) | Yes |
| 1st Subsequent Year (2024-25) | 772,942.00 | 0.00% | No |
| 2nd Subsequent Year (2025-26) | 772,942.00 | 0.00% | No |

**Explanation:** (required if Yes) State revenues adjusted for one time funding

| | | | |
|---|---|---|---|
| **Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)** | | | |
| First Prior Year (2022-23) | 497,350.00 | | |
| Budget Year (2023-24) | 453,042.00 | (8.91%) | Yes |
| 1st Subsequent Year (2024-25) | 453,042.00 | 0.00% | No |
| 2nd Subsequent Year (2025-26) | 453,042.00 | 0.00% | No |

**Explanation:** (required if Yes) Additional revenues received in current year, not anticipating in future years

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

| | | | |
|---|---|---|---|
| First Prior Year (2022-23) | 1,697,022.00 | | |
| Budget Year (2023-24) | 472,700.00 | (72.15%) | Yes |
| 1st Subsequent Year (2024-25) | 480,814.00 | 1.72% | Yes |
| 2nd Subsequent Year (2025-26) | 489,131.00 | 1.73% | No |

**Explanation:** (required if Yes) Expenses adjusted for one time funding

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

| | | | |
|---|---|---|---|
| First Prior Year (2022-23) | 3,104,111.00 | | |
| Budget Year (2023-24) | 1,798,676.00 | (42.06%) | Yes |
| 1st Subsequent Year (2024-25) | 1,549,143.00 | (13.87%) | Yes |
| 2nd Subsequent Year (2025-26) | 1,493,432.00 | (3.60%) | Yes |

**Explanation:** (required if Yes) Expenses adjusted for one time funding

## 6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Status |
|---|---|---|---|
| First Prior Year (2022-23) | 4,669,675.00 | | |
| Budget Year (2023-24) | 1,620,152.00 | (65.30%) | Not Met |
| 1st Subsequent Year (2024-25) | 1,620,152.00 | 0.00% | Met |
| 2nd Subsequent Year (2025-26) | 1,620,152.00 | 0.00% | Met |

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

| | | | |
|---|---|---|---|
| First Prior Year (2022-23) | 4,801,133.00 | | |
| Budget Year (2023-24) | 2,271,376.00 | (52.69%) | Not Met |
| 1st Subsequent Year (2024-25) | 2,029,957.00 | (10.63%) | Met |
| 2nd Subsequent Year (2025-26) | 1,982,563.00 | (2.33%) | Met |

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

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

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

**Explanation:** Federal Revenue (linked from 6B if NOT met) Federal revenues adjusted for one time funding

**Explanation:** Other State Revenue (linked from 6B if NOT met) State revenues adjusted for one time funding

**Explanation:** Other Local Revenue (linked from 6B if NOT met) Additional revenues received in current year, not anticipating in future years

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

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

Expenses adjusted for one time funding

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

Expenses adjusted for one time funding

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

1b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223): 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

| | | 3% Required Minimum Contribution (Line 2c times 3%) | Budgeted Contribution[1] to the Ongoing and Major Maintenance Account | Status |
|---|---|---|---|---|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690) | 7,460,541.00 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | | | | |
| c. Net Budgeted Expenditures and Other Financing Uses | 7,460,541.00 | 223,816.23 | 363,246.00 | Met |

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

| | | Third Prior Year (2020-21) | Second Prior Year (2021-22) | First Prior Year (2022-23) |
|---|---|---|---|---|
| 1. | District's Available Reserve Amounts (resources 0000-1999) | | | |
| | a. Stabilization Arrangements (Funds 01 and 17, Object 9750) | 0.00 | 0.00 | 0.00 |
| | b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 0.00 | 203,401.00 | 871,167.47 |
| | c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 3,598,028.59 | 3,377,596.60 | 3,841,198.47 |
| | d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00 | 0.00 | (6.00) |
| | e. Available Reserves (Lines 1a through 1d) | 3,598,028.59 | 3,580,997.60 | 4,712,359.94 |
| 2. | Expenditures and Other Financing Uses | | | |
| | a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 4,863,370.48 | 5,085,010.93 | 9,122,952.13 |
| | b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | | | 0.00 |
| | c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) | 4,863,370.48 | 5,085,010.93 | 9,122,952.13 |
| 3. | District's Available Reserve Percentage (Line 1e divided by Line 2c) | 74.0% | 70.4% | 51.7% |
| | **District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):** | **24.7%** | **23.5%** | **17.2%** |

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

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2020-21) | 812,815.27 | 2,980,799.50 | N/A | Met |
| Second Prior Year (2021-22) | (17,030.99) | 3,146,321.75 | .5% | Met |
| First Prior Year (2022-23) | 391,141.87 | 4,467,735.13 | N/A | Met |
| Budget Year (2023-24) (Information only) | (1,458,715.00) | 5,486,883.00 | | |

## 8C. Comparison of District Deficit Spending to the Standard

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

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

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

9. **CRITERION: Fund Balance**

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

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

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

| | |
|---|---|
| District Estimated P-2 ADA (Form A, Lines A6 and C4): | 278 |
| **District's Fund Balance Standard Percentage Level:** | **1.7%** |

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

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

| Fiscal Year | Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget | Estimated/Unaudited Actuals | Beginning Fund Balance Variance Level (If overestimated, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2020-21) | 2,787,213.00 | 2,787,213.32 | N/A | Met |
| Second Prior Year (2021-22) | 2,736,593.36 | 3,600,028.59 | N/A | Met |
| First Prior Year (2022-23) | 2,654,614.46 | 3,582,997.60 | N/A | Met |
| Budget Year (2023-24) (Information only) | 3,974,139.47 | | | |

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

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4; Subsequent Years, Form MYP, Line F2, if available.) | 278 | 278 | 278 |
| **District's Reserve Standard Percentage Level:** | **5%** | **5%** | **5%** |

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

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

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

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

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

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

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | 0.00 | | |

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

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

All other data are extracted or calculated.

| | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| 1. | Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 7,617,476.00 | 7,129,902.00 | 6,816,073.00 |
| 2. | Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | | | |
| 3. | Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 7,617,476.00 | 7,129,902.00 | 6,816,073.00 |
| 4. | Reserve Standard Percentage Level | 5% | 5% | 5% |
| 5. | Reserve Standard - by Percent (Line B3 times Line B4) | 380,873.80 | 356,495.10 | 340,803.65 |
| 6. | Reserve Standard - by Amount | | | |

| | | | | |
|---|---|---|---|---|
| | ($80,000 for districts with 0 to 1,000 ADA, else 0) | 80,000.00 | 80,000.00 | 80,000.00 |
| 7. | **District's Reserve Standard** | | | |
| | **(Greater of Line B5 or Line B6)** | **380,873.80** | **356,495.10** | **340,803.65** |

**10C. Calculating the District's Budgeted Reserve Amount**

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| 1. | General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | | |
| 2. | General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 130,941.00 | 356,497.00 | 340,804.00 |
| 3. | General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 2,382,483.47 | 897,971.47 | 47,497.47 |
| 4. | General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | (6.00) | (511,032.00) | (511,032.00) |
| 5. | Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 6. | Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 751,726.47 | 751,726.47 | 751,726.47 |
| 7. | Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | | |
| 8. | District's Budgeted Reserve Amount (Lines C1 thru C7) | 3,265,144.94 | 1,495,162.94 | 628,995.94 |
| 9. | District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 42.86% | 20.97% | 9.23% |
| | **District's Reserve Standard (Section 10B, Line 7):** | **380,873.80** | **356,495.10** | **340,803.65** |
| | Status: | Met | Met | Met |

**10D. Comparison of District Reserve Amount to the Standard**

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

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

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

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

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

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

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

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

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

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

## S5. Contributions

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

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

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

**District's Contributions and Transfers Standard:** -10.0% to +10.0% or -$20,000 to +$20,000

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

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

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|---|---|---|---|
| **1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)** | | | | |
| First Prior Year (2022-23) | (927,649.00) | | | |
| Budget Year (2023-24) | (712,243.00) | (215,406.00) | (23.2%) | Not Met |
| 1st Subsequent Year (2024-25) | (710,997.00) | (1,246.00) | (.2%) | Met |
| 2nd Subsequent Year (2025-26) | (718,846.00) | 7,849.00 | 1.1% | Met |
| **1b. Transfers In, General Fund *** | | | | |
| First Prior Year (2022-23) | 292.00 | | | |
| Budget Year (2023-24) | 0.00 | (292.00) | (100.0%) | Met |
| 1st Subsequent Year (2024-25) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | Met |
| **1c. Transfers Out, General Fund *** | | | | |
| First Prior Year (2022-23) | 0.00 | | | |
| Budget Year (2023-24) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2024-25) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | Met |

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? Yes

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

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

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

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

**Explanation:** (required if NOT met)
Budgeted contributions in current year may be high due to changes in program funding

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

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

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

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

1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

**Project Information:**
(required if YES)

Board has committed funds towards the Modernization Project

**S6. Long-term Commitments**

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

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

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

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

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

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

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2023 |
|---|---|---|---|---|
| Leases | 3 | General Fund | General Fund | 237,933 |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (do not include OPEB): | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 237,933 |

| Type of Commitment (continued) | Prior Year (2022-23) Annual Payment (P & I) | Budget Year (2023-24) Annual Payment (P & I) | 1st Subsequent Year (2024-25) Annual Payment (P & I) | 2nd Subsequent Year (2025-26) Annual Payment (P & I) |
|---|---|---|---|---|
| Leases | 78,418 | 78,418 | 78,418 | 78,418 |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (continued): | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 78,418 | 78,418 | 78,418 | 78,418 |
| **Has total annual payment increased over prior year (2022-23)?** | | **No** | **No** | **No** |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

**Explanation:**
(required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

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

2 For the district's OPEB:

a. Are they lifetime benefits? No

b. Do benefits continue past age 65? No

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

H&W benefits till age 65. District portion determined at employees retirement

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

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

| Self-Insurance Fund | Governmental Fund |
|---|---|
| 0 | 0 |

4 OPEB Liabilities

| | |
|---|---|
| a. Total OPEB liability | 1,636,837.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 0.00 |
| c. Total/Net OPEB liability (Line 4a minus Line 4b) | 1,636,837.00 |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | Actuarial |
| e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation | 6/30/2022 |

5 OPEB Contributions

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|
| a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method | 128,249.00 | 141,074.00 | 141,074.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 103,096.00 | 103,096.00 | 103,096.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 97,240.00 | 106,964.00 | 106,964.00 |
| d. Number of retirees receiving OPEB benefits | 7.00 | 7.00 | 6.00 |

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

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

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

No

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

3 Self-Insurance Liabilities

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

4 Self-Insurance Contributions

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|
| a. Required contribution (funding) for self-insurance programs | | | |
| b. Amount contributed (funded) for self-insurance programs | | | |

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

**Certificated (Non-management) Salary and Benefit Negotiations**

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

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

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

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

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jun 28, 2023

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

If Yes, date of Superintendent and CBO certification: Jun 23, 2023

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

If Yes, date of budget revision board adoption: Jun 28, 2023

4. Period covered by the agreement: Begin Date: Jul 01, 2023 End Date: Jun 30, 2024

5. Salary settlement:

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | Yes | Yes | Yes |
| **One Year Agreement** | | | |
| Total cost of salary settlement | 153138 | 155435 | 157767 |
| % change in salary schedule from prior year | 6.0% | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

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

| |
|---|
| General fund |

Negotiations Not Settled

| | | | | |
|---|---|---|---|---|
| 6. | Cost of a one percent increase in salary and statutory benefits | | | |
| | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
| 7. | Amount included for any tentative salary schedule increases | | | |

| Certificated (Non-management) Health and Welfare (H&W) Benefits | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Total cost of H&W benefits | | | |
| 3. | Percent of H&W cost paid by employer | | | |
| 4. | Percent projected change in H&W cost over prior year | | | |

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

| Certificated (Non-management) Step and Column Adjustments | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| 1. | Are step & column adjustments included in the budget and MYPs? | | | |
| 2. | Cost of step & column adjustments | | | |
| 3. | Percent change in step & column over prior year | | | |

| Certificated (Non-management) Attrition (layoffs and retirements) | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| 1. | Are savings from attrition included in the budget and MYPs? | | | |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | | | |

**Certificated (Non-management) - Other**

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

## S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

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

| | Prior Year (2nd Interim) (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| Number of classified(non - management) FTE positions | 12 | 12 | 12 | 12 |

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

CSEA unit has not begun negotiations for the budget year. There are no prior year unsettled negotiations.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | | | |
| **One Year Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year | | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

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

Negotiations Not Settled

| | | | | |
|---|---|---|---|---|
| 6. | Cost of a one percent increase in salary and statutory benefits | 8462 | | |
| | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
| 7. | Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

| **Classified (Non-management) Health and Welfare (H&W) Benefits** | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | Yes | | Yes |
| 2. | Total cost of H&W benefits | | | |
| 3. | Percent of H&W cost paid by employer | | | |
| 4. | Percent projected change in H&W cost over prior year | | | |

**Classified (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

| **Classified (Non-management) Step and Column Adjustments** | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| 1. | Are step & column adjustments included in the budget and MYPs? | | | |
| 2. | Cost of step & column adjustments | | | |
| 3. | Percent change in step & column over prior year | | | |

| **Classified (Non-management) Attrition (layoffs and retirements)** | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| 1. | Are savings from attrition included in the budget and MYPs? | | | |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | | | |

**Classified (Non-management) - Other**

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

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

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

| | Prior Year (2nd Interim) (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| Number of management, supervisor, and confidential FTE positions | 7 | 7 | 7 | 7 |

**Management/Supervisor/Confidential**
**Salary and Benefit Negotiations**

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | Yes | Yes | Yes |
| Total cost of salary settlement | 38726 | 39888 | 41084 |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | 6.0% | | |

Negotiations Not Settled

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

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

| **Management/Supervisor/Confidential Health and Welfare (H&W) Benefits** | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | | | |
| 3. Percent of H&W cost paid by employer | | | |
| 4. Percent projected change in H&W cost over prior year | | | |

| **Management/Supervisor/Confidential Step and Column Adjustments** | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | |
| 2. Cost of step and column adjustments | | | |
| 3. Percent change in step & column over prior year | | | |

| **Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)** | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|
| 1. Are costs of other benefits included in the budget and MYPs? | | | |
| 2. Total cost of other benefits | | | |
| 3. Percent change in cost of other benefits over prior year | | | |

**S9. Local Control and Accountability Plan (LCAP)**

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

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

| | |
|---|---|
| 1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? | Yes |
| 2. Adoption date of the LCAP or an update to the LCAP. | Jun 28, 2023 |

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

## ADDITIONAL FISCAL INDICATORS

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

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

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

**Comments:**
(optional)

**End of School District Budget Criteria and Standards Review**

# CONSENT CALENDAR

# West Park Elementary School District

MINUTES OF THE REGULAR MEETING OF THE BOARD TRUSTEES

Monday May 8, 2023, 5:30 p.m.

West Park Elementary School Computer Center

## I. OPENING BUSINESS

A. Call Public Session to Order. Board President Aida Garcia called the meeting to order at 5:30 p.m.
B. Roll Call. Board Members Present: Fernando Alvarez, Aida Garcia, Araceli Lopez, Ezekiel Rodriguez and Mark Vivenzi
C. Pleadge of Allegiance. Board President Aida Garcia led the Pledge of Allegiance
D. Adopt Agenda. The Board voted to approve the agenda.

| | |
|---|---|
| Motion made by: | Ezekiel Rodriguez |
| Motion seconded by: | Araceli Lopez |
| Voting: | |
| Fernando Alvarez: | Yes |
| Aida Garcia: | Yes |
| Araceli Lopez: | Yes |
| Ezekiel Rodriguez: | Yes |
| Mark Vivenzi: | Yes |

## II. PUBLIC COMMENT PERIOD

Robin Johnson-Hamm (TK/Kindergarten Teacher)

Mrs. Johnson-Hamm wanted the board to be aware of the reduction in age for students entering into TK and that her classroom would look differently to accommodate that change.

Ravinder Badhesha (Charter Academic Counselor)

Ravinder addressed the board regarding her placement to the Hanford site.

Steven Hay (Charter Teacher)

Mr. Hay addressed the board regarding his employment termination being placed on the Agenda.

## III. PUBLIC HEARING

Board President Garcia opened the public hearing on the disclosure of the proposed collective bargaining agreement between CSEA and WPESD. She invited Helen Bellonzi to make a presentation on the District's financial ability to proceed with the Collect Bargaining Agreement with CSEA and its compliance with AB 1200 requirements. Board President Garcia invited public comments. Hearing none, the public hearing was closed.

## IV. CONSENT CALENDAR

A. The Board approved the following routine business transactions:

1. Regular Board Meeting Minutes April 10, 2023
2. Special Board Meeting Minutes April 26, 2023
3. Warrants for April 2023
4. Payroll for April 2023
5. Cash Flow report April 2023
6. Revenue Report
7. Budget Report

| | |
|---|---|
| Motion made by: | Mark Vivenzi |
| Motion seconded by: | Ezekiel Rodriguez |
| Voting: | |
| Fernando Alvarez: | Yes |
| Aida Garcia: | Yes |
| Araceli Lopez: | Yes |
| Ezekiel Rodriguez: | Yes |
| Mark Vivenzi: | Yes |

## V. REPORTS AND PRESENTATIONS

A. Board Member Reports

- Board Member Vivenzi: May Day celebration at WUHS was great and he wanted to let those who was involved know they did a great job.
- Board Member Alvarez: Career Fair was beautiful and gave the students the opportunity to see the options they have.

B. Superintendent Report (Dr. Clark)

Dr. Clark wanted to thank fantastic staff members such as Randy and American for the work they are doing with the testing. Ms. Campbell for everything she does and for being an

amazing teacher. Mr. Holland for putting on the 1st career fair and lastly the Academic Leadership Team. He also spoke regarding his passion for the students he serves.

C. Dean of Schools Report (Mr. Yates)

Mr. Yates reported that West Park Elementary current student enrollment is 306. He highlighted open house that was held on May 3rd – 5th, Summer school planning has been completed and update to football sports.

Mr. Yates reported that West Park Charter current student enrollment is 230 students. Mr. Yate applaud the can do spirit of the charter teachers. He highlighted the success of the 1st annual Career Fair acknowledge Mr. Holland for taking the lead on that. Charter held its 2nd School Site Council meeting on May 1st to go over LCAP goals.

D. HR Report (Director Ms. Boyd)

Ms. Boyd gave an update on the year-end closing and how it was going well. She spoke regarding plans for the upcoming District Job Fair. Ms. Boyd also spoke regarding SB 1505 compliance date of July 1, 2025 regarding Charter teacher assignment placement requirement.

E. MOT Report (Director Mr. Rangel)

Mr. Rangel showed photos of the current progress of the modernization to the multipurpose room and bathrooms. He also showed the progress of the fields compared to the when he first arrived. He acknowledges all the hard work John had been putting in and the help of Mr. Vivenzi.

F. IT Report (Director Mr. Randolph)

Mr. Randolph is currently working on completing ELPAC testing. For the rest of the week he will be at the charter school to complete testing there. Mr. Randolph wanted to give acknowledgement to America for her assistance in testing. Lastly, he will be working on Calpads and the end of the year closing reports.

G. Cafeteria Report (Director Mrs. Romero)

Mrs. Romero spoke about the grant she was just awarded for $117,000 toward upgrades, renovations, and trainings for the cafeteria and its staff. They just had superhero lunch where they decorated the current lunch area making sure to pour back into the kids.

H. Business Services Report (Director Mr. Soliz)

Mr. Soliz spoke about year-end closing in regards to Account payable deadlines, transfers, fieldtrips, inventory and payroll. Along with his day to day he is also working with the consultant for the LCAP.

I. Preschool Report (Corinne Campbell)

Mrs. Campbell gave a presentation reflecting on the year that they had in Preschool. She highlighted the success in student assessments and that the kids did amazing. She presented photos of events at the preschool such as Christmas performance and Reading Across American. She thanks staff for their support success as Dr. Clark, Mr. Randolph, Mr. Rangel and Mrs. Boyd. She said that parents would like to be more involved and the need for a new play structure. Lastly, that preschool graduation will be held May 31st at 9:00am.

## VI. ACTION ITEMS

1. APPROVAL: The Board approved the Calendar for the 2023-2024 school year (Charter School)

Motion made by: Araceli Lopez
Motion seconded by: Mark Vivenzi
Voting:
Fernando Alvarez: Yes
Aida Garcia: Yes
Araceli Lopez: Yes
Ezekiel Rodriguez: Yes
Mark Vivenzi: Yes

2. APPROVAL: The Board approved the Declaration of Need for fully qualified Educators

Motion made by: Mark Vivenzi
Motion seconded by: Araceli Lopez
Voting:
Fernando Alvarez: Yes
Aida Garcia: Yes
Araceli Lopez: Yes
Ezekiel Rodriguez: Yes
Mark Vivenzi: Yes

3) APPROVAL: The Board approved the Collective Bargaining Agreement with CSEA Chapter #843

Motion made by: Mark Vivenzi
Motion seconded by: Ezekiel Rodriguez
Voting:

Fernando Alvarez: Yes
Aida Garcia: Yes
Araceli Lopez: Yes
Ezekiel Rodriguez: Yes
Mark Vivenzi: Yes

4) APPROVAL: The Board approved the Job description and Salary schedule for Elementary School Principal.

Motion made by: Fernando Alvarez
Motion seconded by: Mark Vivenzi
Voting:
Fernando Alvarez: Yes
Aida Garcia: Yes
Araceli Lopez: Yes
Ezekiel Rodriguez: Yes
Mark Vivenzi: Yes

## VII. PRESENTATION OF CHARGES AGAINST WEST PARK CHARTER SCHOOL TEACHER STEVEN HAY

Per the request of Mr. Hay, the District's General Counsel made a presentation in open session regarding the complaints and charges against Mr. Hay that the District believes warrant dismissal from his employment as a charter school teacher and gave Mr. Hay the opportunity to respond. The charges covered various alleged actions by Mr. Hay constituting abandonment of his duties, insubornation and unprofessional conduct. Mr. Hay requested to speak during open session prior to charges being read. His request was granted.

## VIII. PUBLIC COMMENT PERIOD RE: CLOSED SESSION ITEMS

No comment

## IX. CLOSED SESSION

Motion to go into closed session made by: Ezekiel Rodriguez
Motion seconded by: Araceli Lopez
Voting:
Fernando Alvarez: Yes
Aida Garcia: Yes
Araceli Lopez: YEs

Ezekiel Rodriguez: Yes
Mark Vivenzi: Yes

Closed session convened at 6:36pm.

## X. REPORT OF ACTIONS TAKEN IN CLOSED SESSION

Returned from closed session at 8:51 pm.

A. Student matters, including discipline matters and inter-district transfer requests (20 U.S.C. Section 1232g; Government Code Section 49060 and 49078; Education Code 35146 and 48912)

1. The Board approved the Inter-district transfer # 2023-05-01
2. The Board approved the Inter-district transfer # 2023-05-02

Voting:

| | |
|---|---|
| Fernando Alvarez: | Yes |
| Aida Garcia: | Yes |
| Araceli Lopez: | Yes |
| Ezekiel Rodriguez: | Yes |
| Mark Vivenzi: | Yes |

B. PUBLIC EMPLOYEE DISCIPLINE/RELEASE/DISMISSAL/RESIGNATION/REASSIGNMENT (Government Code Section 54957)

1. The Board approved the termination of a Certificated Charter employee.

Voting:

| | |
|---|---|
| Fernando Alvarez: | Yes |
| Aida Garcia: | Yes |
| Araceli Lopez: | Yes |
| Ezekiel Rodriguez: | Yes |
| Mark Vivenzi: | Yes |

C. PUBLIC EMPLOYEE PERFORMANCE EVALUATION
(Government Code Section 54957)
Title: Superintendent

No reportable action taken

## XI. ADVANCED PLANNING

A. Regular Board meeting: June 12, 2023
B. Special Board meeting: June 28, 2023
   1. LCAP/Budget Approval

## XII. ADJOURMENT @ 8:53pm

| | |
|---|---|
| Motion made by: | Mark Vivenzi |
| Motion seconded by: | Araceli Lopez |
| Voting: | |
| Fernando Alvarez: | Yes |
| Aida Garcia: | Yes |
| Araceli Lopez: | Yes |
| Ezekiel Rodriguez: | Yes |
| Mark Vivenzi: | Yes |

**WEST PARK ELEMENTARY SCHOOL DISTRICT**
**REVENUE**
**as of May 31, 2023**

**ELEMENTARY**

| | | | 2022/2023 | |
|---|---|---|---|---|
| **INCOME** | **Resource** | **Prior Month Balance** | **Current Month** | **Current Year** |
| State Apportionment | 0000 | $ 3,658,591.00 | $ 266,981.00 | $ 3,925,572.00 |
| Property Taxes | 0000 | $ 334,953.14 | $ 2,650.20 | $ 337,603.34 |
| In Lieu Property Taxes *** | 0000 | $ (101,890.00) | $ (17,602.00) | $ (119,492.00) |
| Education Protection Act (EPA) | 1400 | $ 726,718.00 | $ 47,773.00 | $ 774,491.00 |
| Mandated Cost Reimbursement | 0000 | $ 9,409.00 | | $ 9,409.00 |
| Interest | 0000 | $ 68,632.89 | $ - | $ 68,632.89 |
| Miscellaneous ** | 0000 | $ 42,811.95 | $ 173.14 | $ 42,985.09 |
| Holding | 0001 | $ - | $ - | $ - |
| Transportation* | 0723 | $ - | | $ - |
| LCFF Supplemental/Concentration * | 0900 | $ - | | $ - |
| LCFF Concentration * | 0930 | $ - | | $ - |
| Lottery-Unrestricted | 1100 | $ 45,217.07 | | $ 45,217.07 |
| Lottery-Restricted | 6300 | $ 17,046.34 | | $ 17,046.34 |
| Expanded Learning Opp Program | 2600 | $ 435,264.00 | $ - | $ 435,264.00 |
| Title I Part A Basic Grant | 3010 | $ 57,410.39 | | $ 57,410.39 |
| Title II Part A Teacher Quality | 4035 | $ 21,508.91 | | $ 21,508.91 |
| Title III English Learners | 4203 | $ 13,197.46 | | $ 13,197.46 |
| Title IV NCLB | 4127 | $ 3,738.56 | | $ 3,738.56 |
| Title V Part B | 4126 | $ 68,265.26 | $ 15,452.00 | $ 83,717.26 |
| ESSA School Improvement | 3182 | $ 76,249.75 | $ 44,588.00 | $ 120,837.75 |
| ESSER | 3210 | $ - | | $ - |
| ESSER II | 3212 | $ 326,575.81 | | $ 326,575.81 |
| ESSER III | 3213 | $ 135,569.44 | | $ 135,569.44 |
| ESSER III Learning Loss Mitigation (LLM) | 3214 | $ 29,811.00 | | $ 29,811.00 |
| GEER LLM | 3215 | $ - | | $ - |
| ESSER III Expanded Learning Opportunities | 3216 | $ 79,264.00 | | $ 79,264.00 |
| GEER Expanded Learning Opportunities | 3217 | $ 4,547.59 | | $ 4,547.59 |
| ESSER III Expanded Learning Opportunities | 3218 | $ 12,918.00 | | $ 12,918.00 |
| ESSER III Expanded Learning Opportunities | 3219 | $ 89,072.00 | | $ 89,072.00 |
| In Person Instruction | 7422 | $ 151,506.00 | | $ 151,506.00 |
| Expanded Learning Opp | 7425 | $ (66,172.79) | | $ (66,172.79) |
| Expanded Learning Opp | 7426 | $ (20,425.83) | | $ (20,425.83) |
| Learning Recovery Emergency Block Grant | 7435 | $ 593,749.00 | | $ 593,749.00 |
| After School Program | 6010 | $ - | | $ - |
| CA Prekinder Planning Grant | 6053 | $ 57,122.00 | | $ 57,122.00 |
| Educator Effectiveness | 6266 | $ 22,332.00 | | $ 22,332.00 |
| Bus Reimbursement | | $ - | | $ - |
| GMART CSI | | $ - | | $ - |
| Consolidated Categoricals * | | $ - | | $ - |
| Covid-19 Funding | | $ - | | $ - |
| Local Grants | 9011 | $ - | | $ - |
| Special Ed | 6500 | $ 288,135.00 | $ 32,220.00 | $ 320,355.00 |
| Special Ed | 3305 | $ - | | $ - |
| Special Ed | 3310 | $ 55,106.56 | | $ 55,106.56 |
| Special Ed-IDEA Basic | 3315 | $ (314.30) | | $ (314.30) |
| Special Ed-Dispute Procedures | 6536 | $ - | | $ - |
| Special Ed-Learning Loss | 6537 | $ - | | $ - |
| Special Ed-Mental Health | 6546 | $ 8,374.00 | $ 919.00 | $ 9,293.00 |
| Special Ed-Ear | 6547 | $ 20,005.00 | $ (889.00) | $ 19,116.00 |
| Arts, Music & Instructional Materials BG | 6762 | $ 89,684.00 | | $ 89,684.00 |
| Child Nutrition: Kitchen Infrastructure | 7032 | $ - | $ 117,174.00 | $ 117,174.00 |
| Classified School Employee Training | 7311 | $ - | | $ - |
| SB 117 Protective Equipment | 7388 | $ - | | $ - |
| Low Perfoming Student Block Grant | 7510 | $ - | | $ - |
| Routine Maintenance * | 8150 | $ - | | $ - |
| Other Local Grant | 9012 | $ 500.00 | | $ 500.00 |
| Other Local Grant | 9014 | $ 800.00 | | $ 800.00 |
| **TOTAL REVENUE** | | **$ 7,355,282.20** | **$ 509,439.34** | **$ 7,864,721.54** |
| **Fund Balance as of April 31, 2023** | | | | **$ 6,378,072.63** |

# WEST PARK ELEMENTARY SCHOOL DISTRICT
# REVENUE
# AS OF May 31, 2023

## CHARTER

| INCOME | Resource | Prior Month Balance | 2022/2023 Current Month | Current Year |
|---|---|---|---|---|
| State Apportionment | 0000 | $ 1,966,735.10 | $ 46,753.00 | $ 2,013,488.10 |
| In Lieu Property Taxes * | 0000 | $ 72,662.00 | $ 17,602.00 | $ 90,264.00 |
| Education Protection Act (EPA) | 1400 | $ 521,134.00 | | $ 521,134.00 |
| Mandated Cost Reimbursement | 0000 | $ 9,297.00 | | $ 9,297.00 |
| State Revenue | 0000 | $ (89.03) | | $ (89.03) |
| Interest | 0000 | $ 30,140.50 | | $ 30,140.50 |
| Miscellaneous ** | 0000 | $ - | | $ - |
| Holding Account | 0001 | $ - | | $ - |
| LCFF Supplemental/Concentration ** | 0900 | $ - | | $ - |
| LCFF Concentration ** | 0930 | $ - | | $ - |
| Lottery-Unrestricted | 1100 | $ 45,999.92 | | $ 45,999.92 |
| Lottery-Restricted | 6300 | $ 17,874.69 | | $ 17,874.69 |
| Resc 2600 | 2600 | $ - | | $ - |
| Title I Part A Basic Grant | 3010 | $ - | | $ - |
| Title II Part A Teacher Quality | 4035 | $ - | | $ - |
| Title III English Learners | 4203 | $ - | | $ - |
| Title IV NCLB | 4127 | $ - | | $ - |
| Title V Part B | 4126 | $ - | | $ - |
| ESSA School Improvement | 3182 | $ 77,939.55 | | $ 77,939.55 |
| Coronavirus Relief Fund: LLM | 3220 | $ 1,014.81 | | $ 1,014.81 |
| Expanded Learning Opp | 7425 | $ - | | $ - |
| CA Prekinder Planning Grant | 6053 | $ 25,201.00 | | $ 25,201.00 |
| Literacy Coaches and Reading Specialists | 6211 | $ 450,000.00 | | $ 450,000.00 |
| Educator Effectiveness | 6266 | $ 13,243.00 | | $ 13,243.00 |
| Arts, Music & Instructional Materials BG | 6762 | $ 83,436.00 | | $ 83,436.00 |
| Classified School Employee Training | 7311 | $ - | | $ - |
| College Readiness | 7338 | $ - | | $ - |
| Learning Recovery Emergency Block Grant | 7435 | $ 523,760.00 | | $ 523,760.00 |
| A-G Access/Success Grant | 7412 | $ 18,750.00 | | $ 18,750.00 |
| A-G Learning Loss Mitigation | 7413 | $ 18,750.00 | | $ 18,750.00 |
| Other Restricted State | 7810 | $ 4,142.00 | | $ 4,142.00 |
| Routine Maintenance | 8150 | | | |
| Local Grants | 9011 | $ - | | $ - |
| **TOTAL** | | **$ 3,879,990.54** | **$ 64,355.00** | **$ 3,944,345.54** |
| **Fund Balance as of April 31, 2023** | | | | **$ 5,349,020.34** |

**WEST PARK ELEMENTARY SCHOOL DISTRICT**
**REVENUE**
**AS OF May 31, 2023**

**OTHER FUNDS**

| | | 2022/2023 | | |
|---|---|---|---|---|
| **Fund** | **INCOME** | **Prior Month Balance** | **Current Month** | **Current Year** |
| **1200** | **PRESCHOOL** | | | |
| | State Revenue | $ 403,224.04 | $ - | $ 403,224.04 |
| | Interest | $ 2,694.48 | | $ 2,694.48 |
| | **Balance** | $ 405,918.52 | $ - | $ 405,918.52 |
| **1300** | **CAFETERIA** | | | |
| | State/Federal Meal Reimbursement | $ 181,207.26 | $ 45,276.86 | $ 226,484.12 |
| | Local Revenue | $ 1,017.50 | $ 528.00 | $ 1,545.50 |
| | CACFP | $ 18,378.49 | $ 8,083.78 | $ 26,462.27 |
| | Interest | $ 2,527.96 | | $ 2,527.96 |
| | **Balance** | $ 203,131.21 | $ 53,888.64 | $ 257,019.85 |
| **1400** | **DEFERRED MAINTENANCE** | | | |
| | District Contribution | $ - | | $ - |
| | State Revenue | $ - | | $ - |
| | Interest | $ 932.28 | | $ 932.28 |
| | **Balance** | $ 932.28 | $ - | $ 932.28 |
| **1700** | **SPECIAL RESERVE** | | | |
| | **for NON-CAPITAL OUTLAY PROJECTS** | | | $ - |
| | Transfer From 1701 | $ 111.42 | | $ 111.42 |
| | Interest | $ 9,064.82 | | $ 9,064.82 |
| | **Balance** | $ 9,176.24 | $ - | $ 9,176.24 |
| **1701** | **SPECIAL RESERVE** | | | |
| | **for NON-CAPITAL OUTLAY PROJECTS** | | | $ - |
| | Interest | $ 0.85 | | $ 0.85 |
| | **Balance** | $ 0.85 | $ - | $ 0.85 |
| **2000** | **POSTEMPLOYMENT BENEFITS** | | | |
| | Interest | $ 675.55 | | $ 675.55 |
| | **Balance** | $ 675.55 | $ - | $ 675.55 |
| **2500** | **DEVELOPER FEES** | | | |
| **(Fn 3500)** | Washington Union | $ - | | $ - |
| | School Facilities Apportionment | $ - | | $ - |
| | Interest | $ 380.65 | | $ 380.65 |
| | **Balance** | $ 380.65 | $ - | $ 380.65 |
| **3500** | **COUNTY SCHOOLS FACILITY FUND** | | | |
| | Interest | $ 6,156.98 | | $ 6,156.98 |
| | **Balance** | $ 6,156.98 | $ - | $ 6,156.98 |
| **4000** | **SPECIAL RESERVE** | | | |
| **(Fn 3500)** | **for CAPITAL OUTLAY PROJECTS** | | | |
| | Interest | $ - | | $ - |
| | **Balance** | $ - | $ - | $ - |
| **4001** | **SPECIAL RESERVE** | | | |
| **(Fn 3500)** | **for CAPITAL OUTLAY PROJECTS** | | | |
| | Interest | $ 1.10 | | $ 1.10 |
| | **Balance** | $ 1.10 | $ - | $ 1.10 |
| **4002** | **SPECIAL RESERVE** | | | |
| **(Fn 3500)** | **for CAPITAL OUTLAY PROJECTS** | | | |
| | Interest | $ 1.11 | | $ 1.11 |
| | **Balance** | $ 1.11 | $ - | $ 1.11 |
| **4009** | **SPECIAL RESERVE (CHARTER)** | | | |
| | **for CAPITAL OUTLAY PROJECTS** | | | |
| | Interest | $ 1,520.09 | | $ 1,520.09 |
| | **Balance** | $ 1,520.09 | $ - | $ 1,520.09 |

# Cash Flow Report

0100 General Fund
All Resources
As Of 05/31/2023



| | Object | Beg Bal | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| A. BEGINNING CASH | 9110 | 5,630,977.62 | 5,630,977.62 | 5,235,916.77 | 5,244,571.33 | 5,215,163.59 | 5,378,520.72 | 5,931,986.43 | 6,356,632.53 | 6,518,664.52 |
| B. RECEIPTS | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 191,500.00 | 191,500.00 | 574,298.00 | 1,121,038.00 | 344,701.00 | 574,298.00 | 344,701.00 | 258,583.00 |
| Property Taxes | 8020-8079 | | 0.00 | 4,092.48 | 1,187.80 | 1,286.33 | 0.00 | 160,042.21 | 5,124.91 | 936.24 |
| Misc Funds | 8080-8099 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (72,662.00) | 0.00 |
| Federal Revenue | 8100-8299 | | 60,088.51 | 12,103.00 | (75,480.28) | 413,584.21 | 453,110.64 | 6,684.00 | 98,573.44 | (165,621.45 |
| Other State Revenue | 8300-8599 | | 29,112.00 | 29,286.00 | 11,097.07 | 269,540.95 | 358,686.00 | 142,493.00 | 62,070.68 | 47,803.00 |
| Other Local Revenue | 8600-8799 | | 21,599.59 | 53,944.06 | 48,251.59 | 32,814.49 | 31,422.42 | 51,050.26 | 31,779.83 | 34,511.00 |
| Interfund Transfers In | 8910-8929 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 291.27 | 0.00 |
| All Other Financing Sources | 8930-8979 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Contributions | 8980-8999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL RECEIPTS | | | 302,300.10 | 290,925.54 | 559,354.18 | 1,838,263.98 | 1,187,920.06 | 934,567.47 | 469,879.13 | 176,211.79 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 126,299.99 | 149,048.01 | 128,963.35 | 119,385.55 | 218,538.27 | 142,795.94 | 203,388.44 | 139,598.59 |
| Classified Salaries | 2000-2999 | | 46,855.01 | 58,291.72 | 52,887.08 | 50,612.04 | 50,925.17 | 52,261.86 | 108,452.47 | 53,022.50 |
| Employee Benefits | 3000-3999 | | 71,904.03 | 88,671.67 | 81,683.35 | 78,987.85 | 94,183.16 | 81,134.16 | 175,336.43 | 86,145.38 |
| Books and Supplies | 4000-4999 | | 42,360.56 | 13,896.00 | 46,062.45 | 53,138.43 | 21,610.64 | 17,844.08 | 157,337.00 | 139,744.77 |
| Services | 5000-5999 | | 211,553.18 | 32,885.13 | 167,129.90 | 187,532.24 | 78,617.49 | 163,557.80 | 175,075.75 | 123,356.74 |
| Capital Outlay | 6000-6599 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Outgo | 7000-7499 | | (37.83) | 16.80 | 281.96 | 303.17 | 16,603.76 | 314.92 | 684.00 | (3,678.37 |
| Interfund Transfers Out | 7600-7629 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other Financing Uses | 7630-7699 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | | 498,934.94 | 342,809.33 | 477,008.09 | 489,959.28 | 480,478.49 | 457,908.76 | 820,274.09 | 538,189.61 |
| D. BALANCE SHEET | | | | | | | | | | |
| Assets | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 2,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 9200-9299 | 162,121.90 | 0.00 | 0.00 | 162,121.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Funds | 9310 | 24,331.60 | 311.69 | 31,709.48 | (1,589.85) | (69,845.08) | (20,186.35) | (24,990.77) | (4,580.75) | 110,660.86 |
| Stores | 9320 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Expenses | 9330 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Current Assets | 9340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL ASSETS | | 5,819,431.12 | 311.69 | 31,709.48 | 160,532.05 | (69,845.08) | (20,186.35) | (24,990.77) | (4,580.75) | 110,660.86 |
| Liabilities | | | | | | | | | | |
| Accounts Payable | 9500-9599 | 931,205.04 | 198,726.44 | (30,528.68) | 11,120.59 | 686,939.64 | 133,789.51 | 27,021.84 | (32,371.47) | (47,679.83 |
| Due To Other Funds/Groups | 9610-9620 | 256,634.19 | 0.00 | 0.00 | 256,634.19 | (45,129.19) | 0.00 | 0.00 | (484,636.23) | 236,174.97 |
| Current Loans | 9640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Revenues | 9650 | 479,534.21 | 0.00 | 0.00 | 0.00 | 479,534.21 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL LIABILITIES | | 1,667,373.44 | 198,726.44 | (30,528.68) | 267,754.78 | 1,121,344.66 | 133,789.51 | 27,021.84 | (517,007.70) | 188,495.14 |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | 0.00 | (11.26) | (1,699.81) | (4,531.10) | 6,242.17 | 0.00 | 0.00 | 0.00 | 20.00 |
| TOTAL BALANCE SHEET | | 4,152,057.68 | (198,426.01) | 60,538.35 | (111,753.83) | (1,184,947.57) | (153,975.86) | (52,012.61) | 512,426.95 | (77,814.28 |
| E. NET INCREASE/DECREASE | | | (395,060.85) | 8,654.56 | (29,407.74) | 163,357.13 | 553,465.71 | 424,646.10 | 162,031.99 | (439,792.10 |
| F. ENDING CASH | | | 5,235,916.77 | 5,244,571.33 | 5,215,163.59 | 5,378,520.72 | 5,931,986.43 | 6,356,632.53 | 6,518,664.52 | 6,078,872.42 |

# Cash Flow Report

0100 General Fund
All Resources
As Of 05/31/2023



| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET | DIFFERENCE |
|---|---|---|---|---|---|---|---|---|---|---|
| A. BEGINNING CASH | 9110 | 6,078,872.42 | 5,906,868.20 | 6,339,356.40 | | | | 5,630,977.62 | | |
| B. RECEIPTS | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 526,107.00 | 258,583.00 | 258,583.00 | | | | 4,643,892.00 | 5,241,653.00 | (597,761.00 |
| Property Taxes | 8020-8079 | 15,652.01 | 146,630.16 | 2,886.64 | | | | 337,838.78 | 369,575.00 | (31,736.22 |
| Misc Funds | 8080-8099 | (29,228.00) | 0.00 | (17,602.00) | | | | (119,492.00) | (137,080.00) | 17,588.00 |
| Federal Revenue | 8100-8299 | (31,058.64) | 200,937.00 | 60,040.00 | | | | 1,032,960.43 | 2,637,911.00 | (1,604,950.57 |
| Other State Revenue | 8300-8599 | 68,893.59 | 344,677.00 | 164,977.00 | | | | 1,528,636.29 | 1,534,414.00 | (5,777.71 |
| Other Local Revenue | 8600-8799 | 60,820.65 | 33,845.18 | 32,393.14 | | | | 432,432.21 | 497,350.00 | (64,917.79 |
| Interfund Transfers In | 8910-8929 | 0.00 | 0.00 | 0.00 | | | | 291.27 | 292.00 | (0.73 |
| All Other Financing Sources | 8930-8979 | 0.00 | 0.00 | 0.00 | | | | 0.00 | 0.00 | 0.00 |
| Contributions | 8980-8999 | 0.00 | 0.00 | 0.00 | | | | 0.00 | 195,355.00 | (195,355.00 |
| TOTAL RECEIPTS | | 611,186.61 | 984,672.34 | 501,277.78 | | | | 7,856,558.98 | 10,339,470.00 | (2,482,911.02 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 131,270.26 | 137,841.45 | 142,558.56 | | | | 1,639,688.41 | 1,843,928.00 | 204,239.59 |
| Classified Salaries | 2000-2999 | 60,078.86 | 55,165.33 | 50,282.49 | | | | 638,834.53 | 905,674.00 | 266,839.47 |
| Employee Benefits | 3000-3999 | 85,329.48 | 117,817.61 | 87,392.58 | | | | 1,048,585.70 | 1,506,695.00 | 458,109.30 |
| Books and Supplies | 4000-4999 | 11,318.78 | 26,266.32 | 17,591.10 | | | | 547,170.13 | 1,816,753.00 | 1,269,582.87 |
| Services | 5000-5999 | 167,956.58 | 100,210.30 | 116,037.35 | | | | 1,523,912.46 | 3,004,111.00 | 1,480,198.54 |
| Capital Outlay | 6000-6599 | 0.00 | 16,522.95 | 94,855.00 | | | | 111,377.95 | 40,917.13 | (70,460.82 |
| Other Outgo | 7000-7499 | (1,285.42) | 16,143.19 | (1,453.64) | | | | 27,892.54 | 31,435.00 | 3,542.46 |
| Interfund Transfers Out | 7600-7629 | 0.00 | 0.00 | 0.00 | | | | 0.00 | 0.00 | 0.00 |
| All Other Financing Uses | 7630-7699 | 0.00 | 0.00 | 0.00 | | | | 0.00 | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 454,668.54 | 469,967.15 | 507,263.44 | | | | 5,537,461.72 | 9,149,513.13 | 3,612,051.41 |
| D. BALANCE SHEET | | | | | | | | ACTIVITY | | |
| Assets | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 0.00 | 0.00 | 0.00 | | | | 0.00 | | |
| Accounts Receivable | 9200-9299 | 0.00 | 0.00 | 0.00 | | | | 162,121.90 | | |
| Due From Other Funds | 9310 | (449.42) | (80,905.93) | 0.00 | | | | (59,866.12) | | |
| Stores | 9320 | 0.00 | 0.00 | 0.00 | | | | 0.00 | | |
| Prepaid Expenses | 9330 | 0.00 | 0.00 | 0.00 | | | | 0.00 | | |
| Other Current Assets | 9340 | 0.00 | 0.00 | 0.00 | | | | 0.00 | | |
| SUBTOTAL ASSETS | | (449.42) | (80,905.93) | 0.00 | | | | 102,255.78 | | |
| Liabilities | | | | | | | | | | |
| Accounts Payable | 9500-9599 | 33,132.52 | 1,293.21 | (44,703.61) | | | | 936,740.16 | | |
| Due To Other Funds/Groups | 9610-9620 | 293,590.45 | 0.00 | 0.00 | | | | 256,634.19 | | |
| Current Loans | 9640 | 0.00 | 0.00 | 0.00 | | | | 0.00 | | |
| Deferred Revenues | 9650 | 0.00 | 0.00 | 0.00 | | | | 479,534.21 | | |
| SUBTOTAL LIABILITIES | | 326,722.97 | 1,293.21 | (44,703.61) | | | | 1,672,908.56 | | |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | (1,349.90) | (17.85) | (1.72) | | | | (1,349.47) | | |
| TOTAL BALANCE SHEET | | (328,522.29) | (82,216.99) | 44,701.89 | | | | (1,572,002.25) | | |
| E. NET INCREASE/DECREASE | | (172,004.22) | 432,488.20 | 38,716.23 | | | | 747,095.01 | | |
| F. ENDING CASH | | 5,906,868.20 | 6,339,356.40 | 6,378,072.63 | | | | 6,378,072.63 | | |

# Cash Flow Report

0900 Charter School Fund
All Resources
As Of 05/31/2023



| | Object | Beg Bal | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| A. BEGINNING CASH | 9110 | 4,102,302.22 | 4,102,302.22 | 3,997,527.34 | 3,886,177.24 | 4,359,833.37 | 4,344,372.12 | 4,579,717.43 | 4,842,938.00 | 4,732,447.73 |
| B. RECEIPTS | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 108,336.00 | 108,336.00 | 976,759.00 | 195,005.00 | 195,005.00 | 392,978.00 | 195,005.00 | 46,753.00 |
| Property Taxes | 8020-8079 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Misc Funds | 8080-8099 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 72,662.00 | 0.00 |
| Federal Revenue | 8100-8299 | | 0.00 | 0.00 | (293,590.45) | 1,014.81 | 0.00 | 0.00 | 0.00 | 293,590.45 |
| Other State Revenue | 8300-8599 | | 4,142.00 | 6.00 | 69,250.37 | 25,195.00 | 271,177.00 | 83,436.00 | 470,218.69 | 0.00 |
| Other Local Revenue | 8600-8799 | | 1,121.63 | 0.00 | 11,367.19 | 1,219.07 | 0.00 | 14,549.61 | 756.52 | 0.00 |
| Interfund Transfers In | 8910-8929 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Contributions | 8980-8999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL RECEIPTS | | | 113,599.63 | 108,342.00 | 763,786.11 | 222,433.88 | 466,182.00 | 490,963.61 | 738,642.21 | 340,343.45 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 8,190.55 | 76,095.17 | 85,525.08 | 88,339.57 | 89,427.14 | 95,425.96 | 122,715.22 | 95,720.81 |
| Classified Salaries | 2000-2999 | | 24,757.26 | 39,818.78 | 27,203.38 | 28,178.60 | 27,267.88 | 27,625.35 | 32,524.09 | 28,120.26 |
| Employee Benefits | 3000-3999 | | 15,820.77 | 48,528.72 | 46,319.24 | 48,280.11 | 46,176.39 | 50,434.06 | 66,206.81 | 50,863.75 |
| Books and Supplies | 4000-4999 | | 11,753.95 | 4,845.72 | 2,586.55 | 3,250.11 | 3,479.35 | 369.40 | 11,816.57 | 1,186.12 |
| Services | 5000-5999 | | 162,903.54 | 53,803.88 | 115,444.13 | 62,107.84 | 74,746.01 | 75,458.64 | 78,243.59 | 90,836.94 |
| Capital Outlay | 6000-6599 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Outgo | 7000-7499 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,755.82 |
| Interfund Transfers Out | 7600-7629 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other Financing Uses | 7630-7699 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | | 223,426.07 | 223,092.27 | 277,078.38 | 230,156.23 | 241,096.77 | 249,313.41 | 311,506.28 | 268,483.70 |
| D. BALANCE SHEET | | | | | | | | | | |
| Assets | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 9200-9299 | 293,590.45 | 0.00 | 0.00 | 293,590.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Funds | 9310 | 256,634.19 | 0.00 | 0.00 | 256,634.19 | (16,455.39) | (1,183.07) | 0.00 | (505,023.54) | 229,071.55 |
| Stores | 9320 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Expenses | 9330 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Current Assets | 9340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL ASSETS | | 4,652,526.86 | 0.00 | 0.00 | 550,224.64 | (16,455.39) | (1,183.07) | 0.00 | (505,023.54) | 229,071.55 |
| Liabilities | | | | | | | | | | |
| Accounts Payable | 9500-9599 | 583,884.36 | (5,051.56) | (3,400.17) | 564,464.05 | 19,572.71 | (11,443.15) | (21,570.37) | 41,312.85 | (21,586.71) |
| Due To Other Funds/Groups | 9610-9620 | 2,048.99 | 0.00 | 0.00 | (1,187.81) | (54,499.01) | 0.00 | 0.00 | (8,710.19) | 64,690.18 |
| Current Loans | 9640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Revenues | 9650 | 25,195.00 | 0.00 | 0.00 | 0.00 | 25,195.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL LIABILITIES | | 611,128.35 | (5,051.56) | (3,400.17) | 563,276.24 | (9,731.30) | (11,443.15) | (21,570.37) | 32,602.66 | 43,103.47 |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | 1,014.81 | 0.00 | 0.00 | 0.00 | (1,014.81) | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL BALANCE SHEET | | 4,042,413.32 | 5,051.56 | 3,400.17 | (13,051.60) | (7,738.90) | 10,260.08 | 21,570.37 | (537,626.20) | 185,968.08 |
| E. NET INCREASE/DECREASE | | | (104,774.88) | (111,350.10) | 473,656.13 | (15,461.25) | 235,345.31 | 263,220.57 | (110,490.27) | 257,827.83 |
| F. ENDING CASH | | | 3,997,527.34 | 3,886,177.24 | 4,359,833.37 | 4,344,372.12 | 4,579,717.43 | 4,842,938.00 | 4,732,447.73 | 4,990,275.56 |

# Cash Flow Report

0900 Charter School Fund
All Resources
As Of 05/31/2023



| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET | DIFFERENCE |
|---|---|---|---|---|---|---|---|---|---|---|
| A. BEGINNING CASH | 9110 | 4,990,275.56 | 5,408,616.01 | 5,506,084.89 | | | | 4,102,302.22 | | |
| B. RECEIPTS | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 171,941.00 | 46,753.00 | 46,753.00 | | | | 2,483,624.00 | 3,128,521.00 | (644,897.00 |
| Property Taxes | 8020-8079 | 0.00 | 0.00 | 0.00 | | | | 0.00 | 0.00 | 0.00 |
| Misc Funds | 8080-8099 | 29,228.00 | 0.00 | 17,602.00 | | | | 119,492.00 | 137,080.00 | (17,588.00 |
| Federal Revenue | 8100-8299 | 77,939.55 | 0.00 | 0.00 | | | | 78,954.36 | 128,308.00 | (49,353.64 |
| Other State Revenue | 8300-8599 | 25,059.52 | 261,880.00 | 0.00 | | | | 1,210,364.58 | 1,223,684.00 | (13,319.42 |
| Other Local Revenue | 8600-8799 | 21,770.10 | 1,126.48 | 0.00 | | | | 51,910.60 | 70,373.00 | (18,462.40 |
| Interfund Transfers In | 8910-8929 | 0.00 | 0.00 | 0.00 | | | | 0.00 | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | 0.00 | 0.00 | 0.00 | | | | 0.00 | 0.00 | 0.00 |
| Contributions | 8980-8999 | 0.00 | 0.00 | 0.00 | | | | 0.00 | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 325,938.17 | 309,759.48 | 64,355.00 | | | | 3,944,345.54 | 4,687,966.00 | (743,620.46 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 95,173.68 | 103,544.68 | 99,325.60 | | | | 959,483.46 | 1,506,882.00 | 547,398.54 |
| Classified Salaries | 2000-2999 | 32,823.42 | 32,655.32 | 29,006.18 | | | | 329,980.52 | 642,490.00 | 312,509.48 |
| Employee Benefits | 3000-3999 | 53,035.46 | 58,862.33 | 55,640.09 | | | | 540,167.73 | 1,045,295.00 | 505,127.27 |
| Books and Supplies | 4000-4999 | 1,310.56 | (2,120.05) | 11,992.63 | | | | 50,470.91 | 527,472.00 | 477,001.09 |
| Services | 5000-5999 | 41,059.44 | 45,700.53 | 50,680.06 | | | | 850,984.60 | 1,133,988.00 | 283,003.40 |
| Capital Outlay | 6000-6599 | 0.00 | 0.00 | 0.00 | | | | 0.00 | 0.00 | 0.00 |
| Other Outgo | 7000-7499 | 0.00 | 0.00 | 0.00 | | | | 1,755.82 | 19,263.00 | 17,507.18 |
| Interfund Transfers Out | 7600-7629 | 0.00 | 0.00 | 0.00 | | | | 0.00 | 0.00 | 0.00 |
| All Other Financing Uses | 7630-7699 | 0.00 | 0.00 | 0.00 | | | | 0.00 | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 223,402.56 | 238,642.81 | 246,644.56 | | | | 2,732,843.04 | 4,875,390.00 | 2,142,546.96 |
| D. BALANCE SHEET | | | | | | | | ACTIVITY | | |
| Assets | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 0.00 | 0.00 | 0.00 | | | | 0.00 | | |
| Accounts Receivable | 9200-9299 | 0.00 | 0.00 | 0.00 | | | | 293,590.45 | | |
| Due From Other Funds | 9310 | 293,590.45 | 0.00 | 0.00 | | | | 256,634.19 | | |
| Stores | 9320 | 0.00 | 0.00 | 0.00 | | | | 0.00 | | |
| Prepaid Expenses | 9330 | 0.00 | 0.00 | 0.00 | | | | 0.00 | | |
| Other Current Assets | 9340 | 0.00 | 0.00 | 0.00 | | | | 0.00 | | |
| SUBTOTAL ASSETS | | 293,590.45 | 0.00 | 0.00 | | | | 550,224.64 | | |
| Liabilities | | | | | | | | | | |
| Accounts Payable | 9500-9599 | (22,214.39) | 35,768.74 | (25,225.01) | | | | 550,626.99 | | |
| Due To Other Funds/Groups | 9610-9620 | 0.00 | (62,120.95) | 0.00 | | | | (61,827.78) | | |
| Current Loans | 9640 | 0.00 | 0.00 | 0.00 | | | | 0.00 | | |
| Deferred Revenues | 9650 | 0.00 | 0.00 | 0.00 | | | | 25,195.00 | | |
| SUBTOTAL LIABILITIES | | (22,214.39) | (26,352.21) | (25,225.01) | | | | 513,994.21 | | |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | 0.00 | 0.00 | 0.00 | | | | (1,014.81) | | |
| TOTAL BALANCE SHEET | | 315,804.84 | 26,352.21 | 25,225.01 | | | | 35,215.62 | | |
| E. NET INCREASE/DECREASE | | 418,340.45 | 97,468.88 | (157,064.55) | | | | 1,246,718.12 | | |
| F. ENDING CASH | | 5,408,616.01 | 5,506,084.89 | 5,349,020.34 | | | | 5,349,020.34 | | |

WEST PARK ELEMENTARY SCHOOL DISTRICT
BOARD MEETING
June 12, 2023
PAYROLL INFORMATION

Salaries by Fund for the Month of May

| | |
|---|---|
| GENERAL: | 192,841.05 |
| CHARTER: | 128,331.78 |
| PRESCHOOL: | 6,735.89 |
| CAFETERIA: | 14,725.05 |
| | 342,633.77 |

# Total Payments Report

**Date Paid: 5/1/2023 To 5/31/2023**

**By Vendor Number**



| Vendor No. | Name | 1099 | ID# | Ref. Type | Ref. No. | Date Paid | Invoice Number | Warrant No. | Status | Fu---Re----Y-Gl---Fn---Ob-----Si--Id-Lo | | Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 51 | CALIFORNIA DEPT. OF JUSTI | N | 946003786 | PV | 230741 | 05/10/23 | FINGER PRINTING | 512542634 | O | 0100-00000-0-0000-7400-580015-000-00-000 | | $47.00 |
| | | | | | | | | | | | **Vendor Total:** | **$47.00** |
| 120 | DEWEY PEST CONTROL INC. | N | 953152289 | PV | 230767 | 05/17/23 | PEST SERVICES FO | 512544467 | O | 0100-81500-0-0000-8100-550006-000-00-000 | | $312.00 |
| | | N | | PV | 230767 | 05/17/23 | SPRAY SERVICES | 512544468 | O | 0900-00000-0-0000-8100-550006-000-00-000 | | $77.00 |
| | | | | | | | | | | | **Vendor Total:** | **$389.00** |
| 167 | FRESNO CO SUPT OF SCHOO | N | 946002210 | PV | 230761 | 05/17/23 | NETWORK SUPPO | 512544470 | O | 0100-09000-0-1110-1000-580000-000-00-000 | | $293.20 |
| | | N | | PV | 230761 | 05/17/23 | NETWORK SUPPO | 512544471 | O | 0900-09000-0-1110-1000-580000-000-00-000 | | $293.20 |
| | | | | | | | | | | | **Vendor Total:** | **$586.40** |
| 231 | JORGENSEN & CO. | N | 941477041 | PV | 230724 | 05/03/23 | inspection - sprinkl | 512540762 | O | 0100-81500-0-0000-8100-560000-000-00-000 | | $201.72 |
| | | N | | PO | 230535 | 05/24/23 | 6063026 | 512546993 | O | 0100-81500-0-0000-8100-430018-000-00-000 | | $2,578.78 |
| | | | | | | | | | | | **Vendor Total:** | **$2,780.50** |
| 313 | OFFICE DEPOT | N | 592663954 | PO | 230731 | 05/10/23 | 311214051001 | 512542642 | O | 0900-00000-0-1110-1000-430000-000-00-000 | | $322.92 |
| | | | | | | | | | | | **Vendor Total:** | **$322.92** |
| 332 | PG & E ACCT# 2545155005-4 | N | 0 | PV | 230744 | 05/10/23 | ELECTRICITY PAYM | 512542647 | O | 0100-81500-0-0000-8100-550001-000-00-000 | | $9.62 |
| | | | | | | | | | | | **Vendor Total:** | **$9.62** |
| 348 | R.V. JENSEN | N | 942266370 | PV | 230772 | 05/24/23 | DISTRICT GAS | 512547004 | O | 0100-81500-0-0000-8100-430009-000-00-000 | | $85.97 |
| | | N | | PV | 230772 | 05/24/23 | DISTRICT GAS | 512547005 | O | 0900-00000-0-0000-8100-430009-000-00-000 | | $85.98 |
| | | | | | | | | | | | **Vendor Total:** | **$171.95** |
| 392 | SOUTH COUNTY SUPPORT S | N | 581995157 | PV | 230760 | 05/17/23 | SPORT TRANSPORT | 512544479 | O | 0100-32130-0-1110-1000-580014-000-00-000 | | $1,117.36 |
| | | | | | | | | | | | **Vendor Total:** | **$1,117.36** |
| 393 | SOUTHERN CALIFORNIA ED | N | 951240335 | PV | 230728 | 05/03/23 | Hanford electricity | 512540765 | O | 0900-00000-0-0000-8100-550001-000-00-000 | | $182.85 |
| | | N | | PV | 230763 | 05/17/23 | ELECTRICITY FOR A | 512544480 | O | 0900-00000-0-0000-8100-550001-000-00-000 | | $246.74 |
| | | | | | | | | | | | **Vendor Total:** | **$429.59** |
| 395 | SOUTHWEST PUBLIC SCHOO | N | 770559758 | PO | 230480 | 05/10/23 | 4307 | 512542657 | O | 0100-32130-0-1110-4200-580014-000-00-000 | | $1,365.93 |
| | | | | | | | | | | | **Vendor Total:** | **$1,365.93** |
| 410 | SYSCO FOODSERVICE OF CE | N | 941460474 | PO | 230719 | 05/17/23 | 384567160 | 512544481 | O | 1300-53100-0-0000-3700-470000-000-00-000 | | $1,838.95 |
| | | N | | PO | 230719 | 05/17/23 | 384583333 | 512544481 | O | 1300-53100-0-0000-3700-470000-000-00-000 | | $1,795.42 |
| | | N | | PO | 230719 | 05/17/23 | 384575194 | 512544481 | O | 1300-53200-0-0000-3700-470000-000-00-000 | | $2,185.92 |

*Cancels not included in totals.

# Total Payments Report

**Date Paid: 5/1/2023 To 5/31/2023**

**By Vendor Number**



| Vendor No. | Name | 1099 | ID# | Ref. Type | Ref. No. | Date Paid | Invoice Number | Warrant No. | Status | Fu---Re----Y-Gl---Fn---Ob-----Si--Id-Lo | | Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | **Vendor Total:** | **$5,820.29** |
| 455 | WEST PARK GENERAL FUND | N | 770559691 | PO | 230747 | 05/10/23 | 230747 | 512542664 | O | 0100-90120-0-0000-7400-580000-000-00-000 | | $500.00 |
| | | | | | | | | | | | **Vendor Total:** | **$500.00** |
| 463 | WILLIAMS SCOTSMAN INC | N | 520665775 | PV | 230765 | 05/17/23 | POD RENTAL | 512544483 | O | 0100-09000-0-0000-8700-560014-000-00-000 | | $397.60 |
| | | N | | PV | 230765 | 05/17/23 | POD RENTAL | 512544484 | O | 0900-09000-0-0000-8700-560014-000-00-000 | | $397.60 |
| | | | | | | | | | | | **Vendor Total:** | **$795.20** |
| 482 | PG & E ACCT# 4043172514-8 | N | | PV | 230759 | 05/17/23 | GAS USAGE FOR 0 | 512544477 | O | 0100-81500-0-0000-8100-550001-000-00-000 | | $2,377.90 |
| | | | | | | | | | | | **Vendor Total:** | **$2,377.90** |
| 483 | PG & E ACCT# 4001505850-2 | N | | PV | 230747 | 05/10/23 | SITE SOLAR CHARGE | 512542648 | O | 0100-81500-0-0000-8100-550001-000-00-000 | | $48.46 |
| | | | | | | | | | | | **Vendor Total:** | **$48.46** |
| 485 | PG & E ACCT# 7855478272-8 | N | | PV | 230743 | 05/10/23 | PRESCHOOL CHARG | 512542649 | O | 1200-61050-0-0001-8100-550001-000-00-000 | | $1,504.81 |
| | | | | | | | | | | | **Vendor Total:** | **$1,504.81** |
| 498 | PG & E ACCT# 2357680049-6 | N | | PV | 230742 | 05/10/23 | ACCT#2357680049-6 | 512542646 | O | 0100-81500-0-0000-8100-550001-000-00-000 | | $19.24 |
| | | N | | PV | 230778 | 05/24/23 | electricity - street | 512547002 | O | 0100-81500-0-0000-8100-550001-000-00-000 | | $38.47 |
| | | | | | | | | | | | **Vendor Total:** | **$57.71** |
| 503 | REPUBLIC SERVICES INC | N | 650716904 | PV | 230750 | 05/10/23 | WASTE SERVICES | 512542654 | O | 0100-81500-0-0000-8100-550008-000-00-000 | | $333.23 |
| | | N | | PV | 230750 | 05/10/23 | WASTE SERVICES | 512542655 | O | 0900-00000-0-0000-8100-550008-000-00-000 | | $333.24 |
| | | | | | | | | | | | **Vendor Total:** | **$666.47** |
| 839 | VERIZON WIRELESS | N | 770559691 | PV | 230779 | 05/24/23 | CELL PHONES | 512547007 | O | 0100-81500-0-0000-8100-590006-000-00-000 | | $160.18 |
| | | N | | PV | 230779 | 05/24/23 | CELL PHONES | 512547008 | O | 0900-00000-0-0000-8100-590006-000-00-000 | | $160.19 |
| | | | | | | | | | | | **Vendor Total:** | **$320.37** |
| 880 | U.S. BANK | N | 411881896 | PO | 230691 | 05/10/23 | INV195492643 | 512542661 | O | 0100-09000-0-1110-1000-580000-000-00-000 | | $1,999.00 |
| | | | | | | | | | | | **Vendor Total:** | **$1,999.00** |
| 890 | NORTH STAR PHOTOGRAPH | Y | 300081471 | PO | 230666 | 05/24/23 | 8THPROMO23 | 512547000 | O | 0900-00000-0-1110-1000-430000-000-00-000 | | $1,207.00 |
| | | Y | | PO | 230770 | 05/24/23 | 2022-23WP-YEARB | 512546999 | O | 0100-00000-0-1110-3900-430000-000-00-000 | | $2,389.00 |
| | | | | | | | | | | | **Vendor Total:** | **$3,596.00** |
| 903 | PEARSON ASSESSMENTS | N | 410850527 | PV | 230733 | 05/10/23 | REISSUE PAYMENT | 512542644 | O | 0900-33100-0-5760-3120-430000-000-00-000 | | $140.00 |
| | | N | | PV | 230734 | 05/10/23 | REISSUE PAYMENT | 512542644 | O | 0900-33100-0-5760-3120-440000-000-00-000 | | $4,980.29 |

*Cancels not included in totals.

# Total Payments Report

**Date Paid: 5/1/2023 To 5/31/2023**

**By Vendor Number**



| Vendor No. | Name | 1099 | ID# | Ref. Type | Ref. No. | Date Paid | Invoice Number | Warrant No. | Status | Fu---Re----Y-Gl---Fn---Ob-----Si--Id-Lo | | Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 903 | PEARSON ASSESSMENTS | N | 410850527 | PV | 230735 | 05/10/23 | REISSUE PAYMENT | 512542644 | O | 0900-33100-0-5760-3120-440000-000-00-000 | | $4,419.36 |
| | | N | | PV | 230736 | 05/10/23 | REISSUE PAYMENT | 512542643 | O | 0100-33100-0-5760-3120-430000-000-00-000 | | $635.10 |
| | | N | | PV | 230738 | 05/10/23 | reissue payment po# | 512542644 | O | 0900-33100-0-5760-1120-430000-000-00-000 | | $318.00 |
| | | | | | | | | | | | **Vendor Total:** | **$10,492.75** |
| 912 | AJB CLEANING | Y | XXXXX7947 | PV | 230757 | 05/17/23 | CLEANING SERVIC | 512544462 | O | 0900-00000-0-0000-8100-580037-000-00-000 | | $2,460.00 |
| | | Y | | PV | 230758 | 05/17/23 | APRIL CHARTER CL | 512544462 | O | 0900-00000-0-0000-8100-580037-000-00-000 | | $1,740.00 |
| | | | | | | | | | | | **Vendor Total:** | **$4,200.00** |
| 1030 | BRADY COMPANIES LLC. | N | 942289369 | PO | 230595 | 05/10/23 | 7960722,7982418 | 512542635 | O | 0100-81500-0-0000-8100-430018-000-00-000 | | $82.71 |
| | | N | | PO | 230692 | 05/10/23 | 7988590 | 512542635 | O | 0100-81500-0-0000-8100-430018-000-00-000 | | $1,232.34 |
| | | N | | PO | 230751 | 05/24/23 | 8050119 | 512546984 | O | 0100-81500-0-0000-8100-430000-000-00-000 | | $506.24 |
| | | N | | PO | 230765 | 05/24/23 | 8050118 | 512546984 | O | 0100-81500-0-0000-8100-430018-000-00-000 | | $866.81 |
| | | | | | | | | | | | **Vendor Total:** | **$2,688.10** |
| 1038 | JONES SCHOOL SUPPLY CO I | N | 570739248 | PO | 230773 | 05/24/23 | 1980383 | 512546992 | O | 0900-00000-0-1110-1000-430000-000-00-000 | | $56.11 |
| | | | | | | | | | | | **Vendor Total:** | **$56.11** |
| 1121 | AT&T - 9391060874 | N | | PV | 230726 | 05/03/23 | INTERNET | 512540757 | O | 0100-81500-0-0000-8100-590004-000-00-000 | | $1,531.58 |
| | | | | | | | | | | | **Vendor Total:** | **$1,531.58** |
| 1207 | ORKIN PEST CONTROL | N | 580942031 | PV | 230774 | 05/24/23 | MARCH PEST CON | 512547001 | O | 0900-00000-0-0000-8100-550006-000-00-000 | | $118.99 |
| | | N | | PV | 230775 | 05/24/23 | MAY PEST CONTRO | 512547001 | O | 0900-00000-0-0000-8100-550006-000-00-000 | | $118.99 |
| | | N | | PV | 230776 | 05/24/23 | APRIL PEST CONTRO | 512547001 | O | 0900-00000-0-0000-8100-550006-000-00-000 | | $118.99 |
| | | | | | | | | | | | **Vendor Total:** | **$356.97** |
| 1220 | SPARKLETTS | N | 205743877 | PV | 230748 | 05/10/23 | PURRIFIED WATER S | 512542658 | O | 0900-00000-0-1110-2700-430014-000-00-000 | | $29.81 |
| | | | | | | | | | | | **Vendor Total:** | **$29.81** |
| 1275 | U.S. BANK EQUIPMENT FINAN | N | 930594454 | PV | 230740 | 05/10/23 | copier equipment | 512542662 | O | 0100-00000-0-1110-2700-560008-000-00-000 | | $1,719.38 |
| | | N | | PV | 230740 | 05/10/23 | copier equipment | 512542663 | O | 0900-00000-0-1110-2700-560008-000-00-000 | | $1,719.38 |
| | | N | | PV | 230740 | 05/10/23 | copier equipment | 512542663 | O | 0900-00000-0-1110-1000-560008-000-00-000 | | $1,719.38 |
| | | | | | | | | | | | **Vendor Total:** | **$5,158.14** |
| 1291 | TOTAL SCHOOL SOLUTIONS | N | 680436959 | PO | 230754 | 05/10/23 | 18-4374 - March | 512542659 | O | 0100-00000-0-0000-7200-580000-000-00-000 | | $21,409.73 |
| | | N | | PO | 230754 | 05/10/23 | 18-4374 - April | 512542660 | O | 0900-00000-0-0000-2700-580000-000-00-000 | | $21,409.74 |
| | | N | | PV | 230731 | 05/10/23 | ACCOUNTING SER | 512542659 | O | 0100-00000-0-0000-7200-580000-000-00-000 | | $14,858.55 |

*Cancels not included in totals.

# Total Payments Report

**Date Paid: 5/1/2023 To 5/31/2023**

**By Vendor Number**



| Vendor No. | Name | 1099 | ID# | Ref. Type | Ref. No. | Date Paid | Invoice Number | Warrant No. | Status | Fu---Re----Y-Gl---Fn---Ob-----Si--Id-Lo | | Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1291 | TOTAL SCHOOL SOLUTIONS | N | 680436959 | PV | 230731 | 05/10/23 | ACCOUNTING SER | 512542660 | O | 0900-00000-0-0000-2700-580000-000-00-000 | | $14,858.56 |
| | | | | | | | | | | | **Vendor Total:** | **$72,536.58** |
| 1338 | PG & E ACCT# 3861213704-2 | N | | PV | 230745 | 05/10/23 | electricity for char | 512542650 | O | 0900-00000-0-0000-8100-550001-000-00-000 | | $382.64 |
| | | | | | | | | | | | **Vendor Total:** | **$382.64** |
| 1339 | PG & E ACCT# 0916573598-7 | N | | PV | 230746 | 05/10/23 | electricity for char | 512542645 | O | 0900-00000-0-0000-8100-550001-000-00-000 | | $310.56 |
| | | | | | | | | | | | **Vendor Total:** | **$310.56** |
| 1376 | CITY OF FRESNO | N | 946000338 | PV | 230723 | 05/03/23 | CHARTER UTILITES | 512540761 | O | 0900-00000-0-0000-8100-550009-000-00-000 | | $289.20 |
| | | | | | | | | | | | **Vendor Total:** | **$289.20** |
| 1453 | EMPLOYMENT DEV DEPT L | N | | PO | 230781 | 05/24/23 | LO148084624 | 512546988 | O | 0100-09000-0-1110-1000-350200-000-00-000 | | $257.70 |
| | | | | | | | | | | | **Vendor Total:** | **$257.70** |
| 1484 | PRODUCERS DAIRY FOODS I | N | 940783760 | PO | 230778 | 05/24/23 | 3532308753 | 512547003 | O | 1300-53100-0-0000-3700-470000-000-00-000 | | $526.86 |
| | | N | | PO | 230778 | 05/24/23 | 3532308076 | 512547003 | O | 1300-53100-0-0000-3700-470000-000-00-000 | | $757.58 |
| | | N | | PO | 230778 | 05/24/23 | 3532310347 | 512547003 | O | 1300-53100-0-0000-3700-470000-000-00-000 | | $489.03 |
| | | N | | PO | 230778 | 05/24/23 | 3532311582 | 512547003 | O | 1300-53100-0-0000-3700-470000-000-00-000 | | $402.00 |
| | | N | | PO | 230778 | 05/24/23 | 3532311720 | 512547003 | O | 1300-53100-0-0000-3700-470000-000-00-000 | | $560.31 |
| | | N | | PO | 230778 | 05/24/23 | 3532312271 | 512547003 | O | 1300-53100-0-0000-3700-470000-000-00-000 | | $662.23 |
| | | N | | PO | 230778 | 05/24/23 | 3532310896 | 512547003 | O | 1300-53100-0-0000-3700-470000-000-00-000 | | $584.57 |
| | | N | | PO | 230778 | 05/24/23 | 3532311036 | 512547003 | O | 1300-53100-0-0000-3700-470000-000-00-000 | | $62.70 |
| | | N | | PO | 230778 | 05/24/23 | 3532312956 | 512547003 | O | 1300-53100-0-0000-3700-470000-000-00-000 | | $662.23 |
| | | N | | PO | 230778 | 05/24/23 | 3532313103 | 512547003 | O | 1300-53100-0-0000-3700-470000-000-00-000 | | $42.00 |
| | | N | | PV | 230780 | 05/24/23 | MILK & DAIRY PRO | 512547003 | O | 1300-53100-0-0000-3700-470000-000-00-000 | | $533.23 |
| | | N | | PV | 230781 | 05/24/23 | MILK AND DAIRY P | 512547003 | O | 1300-53100-0-0000-3700-470000-000-00-000 | | $409.60 |
| | | | | | | | | | | | **Vendor Total:** | **$5,692.34** |
| 1502 | SCHOOL MATE | N | 470564855 | PO | 230724 | 05/24/23 | IN000590357 | 512547006 | O | 0100-32120-0-1110-1000-430000-000-00-000 | | $42.50 |
| | | | | | | | | | | | **Vendor Total:** | **$42.50** |
| 1635 | GREATAMERICA FIN SVC CO | N | 421425592 | PV | 230762 | 05/17/23 | FINANCIAL SERVIC | 512544472 | O | 1200-61050-0-1110-2700-580000-000-00-000 | | $121.36 |
| | | | | | | | | | | | **Vendor Total:** | **$121.36** |
| 1642 | PARENTSQUARE INC | N | 453139804 | PO | 230741 | 05/03/23 | 000084 | 512540763 | O | 0100-00000-0-1110-1000-580000-000-00-000 | | $499.00 |
| | | | | | | | | | | | **Vendor Total:** | **$499.00** |

*Cancels not included in totals.

# Total Payments Report

**Date Paid: 5/1/2023 To 5/31/2023**

**By Vendor Number**



| Vendor No. | Name | 1099 | ID# | Ref. Type | Ref. No. | Date Paid | Invoice Number | Warrant No. | Status | Fu---Re----Y-Gl---Fn---Ob-----Si--Id-Lo | | Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1733 | AT&T 8310007638807 | N | | PV | 230721 | 05/03/23 | HANFORD INTERN | 512540758 | O | 0900-00000-0-0000-8100-590004-000-00-000 | | $1,714.06 |
| | | | | | | | | | | | **Vendor Total:** | **$1,714.06** |
| 1754 | BARGAIN PARTY RENTALS & | N | 822334381 | PO | 230740 | 05/03/23 | 13920 | 512540759 | O | 0100-11000-0-1110-1000-430000-000-00-000 | | $1,099.50 |
| | | N | | PO | 230740 | 05/03/23 | 13920 | 512540759 | O | 0100-09000-0-1110-1000-430000-000-00-000 | | $1,099.50 |
| | | | | | | | | | | | **Vendor Total:** | **$2,199.00** |
| 1772 | BIMBO BAKERIES USA | N | 752491201 | PO | 230757 | 05/10/23 | 641046900000424 | 512542633 | O | 1300-53100-0-0000-3700-470000-000-00-000 | | $137.40 |
| | | N | | PO | 230757 | 05/10/23 | 64104690000464 | 512542633 | O | 1300-53100-0-0000-3700-470000-000-00-000 | | $165.91 |
| | | N | | PO | 230757 | 05/10/23 | 64104690000320 | 512542633 | O | 1300-53100-0-0000-3700-470000-000-00-000 | | $132.60 |
| | | | | | | | | | | | **Vendor Total:** | **$435.91** |
| 1787 | CINTAS CORP NO 2 | N | 311703809 | PV | 230756 | 05/17/23 | PAPER TOWEL AGR | 512544465 | O | 0100-09000-0-1110-1000-580000-000-00-000 | | $85.30 |
| | | | | | | | | | | | **Vendor Total:** | **$85.30** |
| 1796 | THERAWIDE LLC | Y | 842424579 | PV | 230722 | 05/03/23 | THERAPY FOR APR | 512540766 | O | 0100-65000-0-5760-3150-580010-000-00-000 | | $3,749.24 |
| | | | | | | | | | | | **Vendor Total:** | **$3,749.24** |
| 1811 | GRADUATE SERVICES | N | 770518759 | PO | 230783 | 05/24/23 | WPC-2023246 | 512546990 | O | 0100-00000-0-1110-1000-430000-000-00-000 | | $140.02 |
| | | N | | PO | 230806 | 05/24/23 | WPC-2023250 | 512546991 | O | 0900-00000-0-1110-1000-430000-000-00-000 | | $478.69 |
| | | | | | | | | | | | **Vendor Total:** | **$618.71** |
| 1819 | QUADIENT FINANCE | N | 161753763 | PV | 230752 | 05/10/23 | POSTAGE SERVICE F | 512542651 | O | 0100-81500-0-0000-8100-590002-000-00-000 | | $60.00 |
| | | N | | PV | 230752 | 05/10/23 | POSTAGE SERVICE F | 512542652 | O | 0900-00000-0-1110-2700-590002-000-00-000 | | $60.00 |
| | | | | | | | | | | | **Vendor Total:** | **$120.00** |
| 1837 | ARAMARK | N | 232816365 | PV | 230727 | 05/03/23 | GARMENT RENTAL | 512540756 | O | 0100-81500-0-0000-8100-550005-000-00-000 | | $292.30 |
| | | N | | PV | 230730 | 05/10/23 | Garment weekly renta | 512542632 | O | 0100-81500-0-0000-8100-550005-000-00-000 | | $187.87 |
| | | N | | PV | 230755 | 05/17/23 | 2580188420 | 512544463 | O | 0100-81500-0-0000-8100-550005-000-00-000 | | $292.30 |
| | | N | | PV | 230771 | 05/24/23 | GARMENT RENTAL | 512546983 | O | 0100-81500-0-0000-8100-550005-000-00-000 | | $187.87 |
| | | N | | PV | 230773 | 05/24/23 | GRADUATION TAB | 512546983 | O | 0100-81500-0-0000-8100-550005-000-00-000 | | $43.55 |
| | | | | | | | | | | | **Vendor Total:** | **$1,003.89** |
| 1841 | AT&T 8310010483043 | N | | PV | 230753 | 05/17/23 | 7733038704 | 512544464 | O | 0900-00000-0-1110-2700-590008-000-00-000 | | $1,667.92 |
| | | N | | PV | 230753 | 05/17/23 | 51-2533068/REISSUE | 512544464 | O | 0900-00000-0-1110-2700-590008-000-00-000 | | $1,668.75 |
| | | | | | | | | | | | **Vendor Total:** | **$3,336.67** |
| 1842 | VERIZON WIRELESS | N | | PV | 230725 | 05/03/23 | CLOSE ACCOUNT- H | 512540767 | O | 0100-32120-0-1110-1000-580000-000-00-000 | | $388.42 |

*Cancels not included in totals.

# Total Payments Report

**Date Paid: 5/1/2023 To 5/31/2023**

**By Vendor Number**



| Vendor No. | Name | 1099 | ID# | Ref. Type | Ref. No. | Date Paid | Invoice Number | Warrant No. | Status | Fu---Re----Y-Gl---Fn---Ob-----Si--Id-Lo | | Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | **Vendor Total:** | **$388.42** |
| 1856 | RESULTANT | N | 300517849 | PV | 230732 | 05/10/23 | GOOGLE VOICE | 512542656 | O | 0100-32120-0-1110-1000-580000-000-00-000 | | $1,112.11 |
| | | N | | PV | 230764 | 05/17/23 | STUDENT WORKSP | 512544478 | O | 0100-32120-0-1110-1000-580000-000-00-000 | | $3,375.00 |
| | | | | | | | | | | | **Vendor Total:** | **$4,487.11** |
| 1867 | RAYMOND GEDDES & CO | N | 520715334 | PO | 230737 | 05/10/23 | 846836 | 512542653 | O | 0100-32120-0-1110-2420-430000-000-00-000 | | $242.04 |
| | | | | | | | | | | | **Vendor Total:** | **$242.04** |
| 1877 | MAXIM HEALTHCARE SERV | N | 833043570 | PV | 230737 | 05/10/23 | SCHOOL PSYCH | 512542641 | O | 0100-32120-0-1110-3120-580000-000-00-000 | | $2,507.50 |
| | | N | | PV | 230737 | 05/10/23 | SCHOOL LPN | 512542641 | O | 0100-32120-0-1110-3140-580000-000-00-000 | | $1,919.84 |
| | | N | | PV | 230766 | 05/17/23 | SCHOOL PSYCH | 512544476 | O | 0100-32120-0-1110-3120-580000-000-00-000 | | $2,932.50 |
| | | N | | PV | 230766 | 05/17/23 | SCHOOL LPN | 512544476 | O | 0100-32120-0-1110-3140-580000-000-00-000 | | $2,106.00 |
| | | N | | PV | 230769 | 05/24/23 | SCHOOL PSYCH | 512546998 | O | 0100-32120-0-1110-3120-580000-000-00-000 | | $1,955.00 |
| | | N | | PV | 230769 | 05/24/23 | SCHOOL LPN | 512546998 | O | 0100-32120-0-1110-3140-580000-000-00-000 | | $2,158.00 |
| | | N | | PV | 230777 | 05/24/23 | SCHOOL PSYCH | 512546998 | O | 0100-32120-0-1110-3120-580000-000-00-000 | | $2,635.00 |
| | | N | | PV | 230777 | 05/24/23 | SCHOOL LPN | 512546998 | O | 0100-32120-0-1110-3140-580000-000-00-000 | | $1,685.84 |
| | | | | | | | | | | | **Vendor Total:** | **$17,899.68** |
| 1886 | Garcia Hernandez Sawhney LLP | Y | 204881160 | PV | 230729 | 05/10/23 | legal services | 512542638 | O | 0100-00000-0-0000-7110-580000-000-00-000 | | $2,407.00 |
| | | Y | | PV | 230729 | 05/10/23 | legal services | 512542638 | O | 0100-00000-0-0000-7400-580000-000-00-000 | | $2,171.00 |
| | | Y | | PV | 230729 | 05/10/23 | legal services | 512542638 | O | 0100-00000-0-0000-7120-580000-000-00-000 | | $5,626.00 |
| | | Y | | PV | 230729 | 05/10/23 | legal services | 512542638 | O | 0100-00000-0-0000-7400-580000-000-00-000 | | $1,044.00 |
| | | Y | | PV | 230770 | 05/24/23 | LEGAL SERVICES | 512546989 | O | 0100-00000-0-0000-7110-580000-000-00-000 | | $3,200.75 |
| | | Y | | PV | 230770 | 05/24/23 | LEGAL SERVICES | 512546989 | O | 0100-00000-0-0000-7400-580000-000-00-000 | | $1,363.00 |
| | | Y | | PV | 230770 | 05/24/23 | LEGAL SERVICES | 512546989 | O | 0100-00000-0-0000-7120-580000-000-00-000 | | $406.00 |
| | | Y | | PV | 230770 | 05/24/23 | LEGAL SERVICES | 512546989 | O | 0100-00000-0-0000-7400-580000-000-00-000 | | $232.00 |
| | | | | | | | | | | | **Vendor Total:** | **$16,449.75** |
| 1916 | COAST CITRUS DISTRIBUTO | N | 951628554 | PO | 230718 | 05/17/23 | 01126074 | 512544466 | O | 1300-53100-0-0000-3700-470000-000-00-000 | | $395.90 |
| | | N | | PO | 230718 | 05/17/23 | 01126744 | 512544466 | O | 1300-53100-0-0000-3700-470000-000-00-000 | | $309.50 |
| | | N | | PO | 230718 | 05/17/23 | 01127532 | 512544466 | O | 1300-53200-0-0000-3700-470000-000-00-000 | | $354.25 |
| | | | | | | | | | | | **Vendor Total:** | **$1,059.65** |
| 1935 | MACKIN BOOK COMPANY | N | 411658426 | PV | 230783 | 05/24/23 | LIBRARY BOOKS | 512546997 | O | 0100-00000-0-1110-1000-430000-000-00-000 | | $1,961.67 |
| | | | | | | | | | | | **Vendor Total:** | **$1,961.67** |

*Cancels not included in totals.

# Total Payments Report

**Date Paid: 5/1/2023 To 5/31/2023**

**By Vendor Number**



| Vendor No. | Name | 1099 | ID# | Ref. Type | Ref. No. | Date Paid | Invoice Number | Warrant No. | Status | Fu---Re----Y-Gl---Fn---Ob-----Si--Id-Lo | | Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1947 | AMAZON CAPITAL SERVICE | N | 453328644 | PO | 230680 | 05/03/23 | 1NGL-Q9GF-QF1L | 512540755 | O | 1300-53100-0-0000-3700-430008-000-00-000 | | $74.32 |
| | | N | | PO | 230686 | 05/03/23 | 19C6-K9LK-16NK | 512540755 | O | 1300-53100-0-0000-3700-430000-000-00-000 | | $939.33 |
| | | N | | PO | 230693 | 05/03/23 | 1JNK-FKKJ-JL1N | 512540755 | O | 1300-53100-0-0000-3700-430008-000-00-000 | | $196.92 |
| | | N | | PO | 230710 | 05/03/23 | 1KDK-H16P-1QTF | 512540753 | O | 0100-32120-0-1110-2420-430000-000-00-000 | | $23.28 |
| | | N | | PO | 230710 | 05/03/23 | 1YQK-NL61-J3NR | 512540753 | O | 0100-32120-0-1110-2420-430000-000-00-000 | | $108.99 |
| | | N | | PO | 230715 | 05/03/23 | 1FDP-W9VM-3MVR | 512540753 | O | 0100-00000-0-1110-1000-430000-000-00-000 | | $219.72 |
| | | N | | PO | 230721 | 05/03/23 | 19NT-P6TJ-6XH6 | 512540753 | O | 0100-00000-0-1110-1000-430000-000-00-000 | | $116.00 |
| | | N | | PO | 230722 | 05/03/23 | 1NXL-YWFF-1C3T | 512540754 | O | 0900-33100-0-5760-1120-430000-000-00-000 | | $163.47 |
| | | N | | PO | 230729 | 05/03/23 | 199MDFKX6X3P | 512540753 | O | 0100-00000-0-1110-1000-430000-000-00-000 | | $231.85 |
| | | N | | PO | 230730 | 05/03/23 | 1H3F-M1JP-1VNC | 512540753 | O | 0100-00000-0-1110-1000-430000-000-00-000 | | $257.83 |
| | | N | | PO | 230732 | 05/03/23 | 1LQJ-1HHX-13YG | 512540753 | O | 0100-32120-0-1110-2420-430000-000-00-000 | | $140.46 |
| | | N | | PO | 230735 | 05/03/23 | 1WNW-L34P-3PHG | 512540755 | O | 1300-53100-0-0000-3700-430008-000-00-000 | | $112.97 |
| | | N | | PO | 230736 | 05/03/23 | 1PQ3-4714-6T9Y | 512540755 | O | 1300-53100-0-0000-3700-430008-000-00-000 | | $270.44 |
| | | N | | PO | 230738 | 05/03/23 | 1GP1-1WQW-7Q9H | 512540753 | O | 0100-32120-0-1110-2420-430000-000-00-000 | | $62.35 |
| | | N | | PO | 230739 | 05/03/23 | 1PYL-LNXN-3G6W | 512540755 | O | 1300-53100-0-0000-3700-430008-000-00-000 | | $127.70 |
| | | N | | PO | 230734 | 05/24/23 | 1NHF-6QM1-1JVW | 512546981 | O | 0100-32120-0-1110-2420-430000-000-00-000 | | $97.72 |
| | | N | | PO | 230744 | 05/24/23 | 1M7M-RD7J-FYM3 | 512546981 | O | 0100-11000-0-1110-1000-430000-000-00-000 | | $520.07 |
| | | N | | PO | 230748 | 05/24/23 | 1PH7-Y3YK-LFTT | 512546981 | O | 0100-81500-0-0000-8100-430018-000-00-000 | | $1,389.56 |
| | | N | | PO | 230764 | 05/24/23 | 179L-7FJN-6VXQ | 512546981 | O | 0100-09000-0-1110-1000-430000-000-00-000 | | $171.51 |
| | | N | | PO | 230771 | 05/24/23 | 1C3C-9GNX-CJGQ | 512546982 | O | 1300-53100-0-0000-3700-430008-000-00-000 | | $74.71 |
| | | | | | | | | | | | **Vendor Total:** | **$5,299.20** |
| 1957 | LA TAPATIA TORTILLERIA, I | N | 942292967 | PV | 230768 | 05/17/23 | TOTILLIAS | 512544473 | O | 1300-53100-0-0000-3700-470000-000-00-000 | | $92.40 |
| | | N | | PV | 230782 | 05/24/23 | TORTILLAS FOR ST | 512546995 | O | 1300-53100-0-0000-3700-470000-000-00-000 | | $232.20 |
| | | | | | | | | | | | **Vendor Total:** | **$324.60** |
| 1967 | LOS ANGELES COUNTY OFFI | N | | PO | 230512 | 05/24/23 | 23*1646 | 512546996 | O | 0100-30100-0-1110-2700-430000-000-00-000 | | $867.70 |
| | | | | | | | | | | | **Vendor Total:** | **$867.70** |
| 1976 | CYNTHA A. NAPOLES | N | XXXXX2157 | PO | 230759 | 05/24/23 | 230759 | 512546985 | O | 0100-65000-0-5760-1120-430000-000-00-000 | | $126.21 |
| | | | | | | | | | | | **Vendor Total:** | **$126.21** |
| 1980 | KINGS COUNTY AREA PUBLI | N | 870731901 | PO | 230779 | 05/24/23 | 2648 | 512546994 | O | 0900-09000-0-1110-3600-580014-000-00-000 | | $300.00 |
| | | | | | | | | | | | **Vendor Total:** | **$300.00** |
| 1986 | SEATON CONSULTING, INC | N | 880544066 | PO | 230707 | 05/03/23 | 230707 | 512540764 | O | 0100-00000-0-0000-7150-580000-000-00-000 | | $1,200.00 |

*Cancels not included in totals.

# Total Payments Report

**Date Paid: 5/1/2023 To 5/31/2023**

**By Vendor Number**



| Vendor No. | Name | 1099 | ID# | Ref. Type | Ref. No. | Date Paid | Invoice Number | Warrant No. | Status | Fu---Re----Y-Gl---Fn---Ob-----Si--Id-Lo | | Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1986 | SEATON CONSULTING, INC | N | 880544066 | PO | 230707 | 05/03/23 | 230707 | 512540764 | O | 0100-00000-0-0000-7150-580000-000-00-000 | | $30,000.00 |
| | | | | | | | | | | | **Vendor Total:** | **$31,200.00** |
| 1988 | MAGIC MOUNTIAN LLC | N | 208398004 | PV | 230749 | 05/10/23 | UPDATE COUNT FO | 512542640 | O | 0100-00000-0-1110-1000-580000-000-00-000 | | $166.96 |
| | | | | | | | | | | | **Vendor Total:** | **$166.96** |
| 1992 | CASCWA | N | 942914528 | PO | 230728 | 05/03/23 | 09725 | 512540760 | O | 0100-00000-0-0000-7200-520000-000-00-000 | | $450.00 |
| | | | | | | | | | | | **Vendor Total:** | **$450.00** |
| 1994 | US SOAP WEST, LLC | N | 823567164 | PV | 230754 | 05/17/23 | 48877 | 512544482 | O | 0100-81500-0-0000-8100-430018-000-00-000 | | $106.55 |
| | | | | | | | | | | | **Vendor Total:** | **$106.55** |
| 1995 | DURHAM CONSTRUCTION C | N | 020642097 | PO | 230745 | 05/10/23 | NO:23-02 | 512542637 | O | 3500-77100-0-0000-8500-620014-000-00-000 | | $282,368.50 |
| | | N | | PO | 230746 | 05/10/23 | NO:23-02 | 512542636 | O | 0100-06205-0-0000-8500-620014-000-00-000 | | $61,047.00 |
| | | N | | PO | 230745 | 05/24/23 | INV.1 | 512546987 | O | 3500-77100-0-0000-8500-620014-000-00-000 | | $170,253.30 |
| | | N | | PO | 230746 | 05/24/23 | INV.1-HVAC | 512546986 | O | 0100-06205-0-0000-8500-620014-000-00-000 | | $31,008.00 |
| | | | | | | | | | | | **Vendor Total:** | **$544,676.80** |
| 1996 | MARK CONDIE INSPECTIONS | N | XXXXX2317 | PO | 230767 | 05/17/23 | INV#001 | 512544475 | O | 3500-77100-0-0000-8500-620019-000-00-000 | | $5,600.00 |
| | | N | | PO | 230767 | 05/17/23 | INV#002 | 512544475 | O | 3500-77100-0-0000-8500-620019-000-00-000 | | $5,600.00 |
| | | N | | PO | 230768 | 05/17/23 | INV#01 | 512544474 | O | 0100-06205-0-0000-8500-620019-000-00-000 | | $1,400.00 |
| | | N | | PO | 230768 | 05/17/23 | INV#02 | 512544474 | O | 0100-06205-0-0000-8500-620019-000-00-000 | | $1,400.00 |
| | | | | | | | | | | | **Vendor Total:** | **$14,000.00** |
| 1997 | LAWRENCE S. SAFKO | N | XXXXX4835 | PO | 230755 | 05/10/23 | 042423 | 512542639 | O | 0100-90140-0-1110-1000-430000-000-08-000 | | $800.00 |
| | | | | | | | | | | | **Vendor Total:** | **$800.00** |
| 1998 | DIOCESE OF MONTEREY PAR | N | 941658139 | PO | 230766 | 05/17/23 | PO#230766 | 512544469 | O | 0100-09000-0-1110-1000-580014-000-00-000 | | $150.00 |
| | | | | | | | | | | | **Vendor Total:** | **$150.00** |
| | | | | | | | | | | | **Grand Total:** | **$783,770.94** |

*Cancels not included in totals.

# Budget Report

From 05/01/2023 thru 05/31/2023



Fu: 0100 General Fund

| | | | Actuals | | | | Unencumbered | |
|---|---|---|---|---|---|---|---|---|
| | | Working | Current | Year To Date | % | Encumbered | Balance | % |
| | ****** Total Adjusted Beginning Balance** | 4,152,057.68 | 0.00 | 4,152,057.68 | 100.00 | 0.00 | 0.00 | 0.00 |
| 801100 | Local Control Funding Formula State Aid - C | 3,535,601.00 | 266,981.00 | 3,174,429.00 | 89.78 | 0.00 | 361,172.00 | 10.22 |
| 801200 | Education Protection Account State Aid - Cu | 929,715.00 | 0.00 | 726,718.00 | 78.17 | 0.00 | 202,997.00 | 21.83 |
| 801900 | LCFF State Aid - Prior Years | 776,337.00 | (8,398.00) | 742,745.00 | 95.67 | 0.00 | 33,592.00 | 4.33 |
| 802100 | Home Owners Exemption | 2,236.00 | 0.00 | 1,118.21 | 50.01 | 0.00 | 1,117.79 | 49.99 |
| 804100 | Secured Tax Rolls | 341,333.00 | 0.00 | 326,002.29 | 95.51 | 0.00 | 15,330.71 | 4.49 |
| 804200 | Unsecured Roll Taxes | 14,961.00 | 0.00 | 14,960.47 | 100.00 | 0.00 | 0.53 | 0.00 |
| 804300 | Prior Years' Taxes | 3,698.00 | 0.00 | 2,415.82 | 65.33 | 0.00 | 1,282.18 | 34.67 |
| 804400 | Supplemental Taxes | 18,185.00 | 2,886.64 | 17,633.35 | 96.97 | 0.00 | 551.65 | 3.03 |
| 804500 | Education Revenue Augmentation Fund (ER | (10,838.00) | 0.00 | (25,000.79) | 230.68 | 0.00 | 14,162.79 | (130.68) |
| 804800 | Penalties and Interest from Delinquent Taxe | 0.00 | 0.00 | 709.43 | 0.00 | 0.00 | (709.43) | 0.00 |
| 809600 | Transfers to Charter Schools in Lieu of Prop | (137,080.00) | (17,602.00) | (119,492.00) | 87.17 | 0.00 | (17,588.00) | 12.83 |
| 818100 | Special Education - Entitlement | 97,151.00 | 0.00 | 55,106.56 | 56.72 | 0.00 | 42,044.44 | 43.28 |
| 818200 | Special Education - Discretionary Grants | 1,930.00 | 0.00 | (314.30) | (16.28) | 0.00 | 2,244.30 | 116.28 |
| 829000 | All Other Federal Revenues | 2,289,255.00 | 60,040.00 | 707,087.96 | 30.89 | 0.00 | 1,582,167.04 | 69.11 |
| 829091 | All Other Federal Revenues - Unearned Reve | 249,575.00 | 0.00 | 271,080.21 | 108.62 | 0.00 | (21,505.21) | (8.62) |
| 852000 | Child Nutrition | 0.00 | 117,174.00 | 117,174.00 | 0.00 | 0.00 | (117,174.00) | 0.00 |
| 855000 | Mandated Cost Reimbursements | 11,322.00 | 0.00 | 9,409.00 | 83.10 | 0.00 | 1,913.00 | 16.90 |
| 856000 | State Lottery Revenue | 73,965.00 | 0.00 | 53,578.46 | 72.44 | 0.00 | 20,386.54 | 27.56 |
| 856001 | State Lottery Revenue - Prior Year | 8,700.00 | 0.00 | 8,684.95 | 99.83 | 0.00 | 15.05 | 0.17 |
| 859000 | All Other State Revenues | 1,231,973.00 | 47,803.00 | 1,131,335.88 | 91.83 | 0.00 | 100,637.12 | 8.17 |
| 859091 | All Other State Revenues - Deferred Revenu | 208,454.00 | 0.00 | 208,454.00 | 100.00 | 0.00 | 0.00 | 0.00 |
| 866000 | Interest | 100,000.00 | 0.00 | 68,632.89 | 68.63 | 0.00 | 31,367.11 | 31.37 |
| 869900 | All Other Local Revenues | 141,412.00 | 173.14 | 43,444.32 | 30.72 | 0.00 | 97,967.68 | 69.28 |
| 879200 | Transfers of Apportionments From County O | 255,938.00 | 32,220.00 | 320,378.00 | 125.18 | 0.00 | (64,440.00) | (25.18) |
| 879201 | PRIOR YEAR -Transfers of Apportionment | 0.00 | 0.00 | (23.00) | 0.00 | 0.00 | 23.00 | 0.00 |
| 891200 | Between General Fund and Special Reserve I | 292.00 | 0.00 | 291.27 | 99.75 | 0.00 | 0.73 | 0.25 |
| 898000 | Contributions from Unrestricted Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 898030 | Contribution - Special Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 899000 | Contributions/Transfers from Restricted Rev | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ****** 8000 Totals** | 10,144,115.00 | 501,277.78 | 7,856,558.98 | 77.45 | 0.00 | 2,287,556.02 | 22.55 |
| | ****** Total Income & Beginning Balance** | $14,296,172.68 | $501,277.78 | $12,008,616.66 | 84.00 | $0.00 | $2,287,556.02 | 16.00 |
| 110000 | Teachers Salaries | 1,392,531.00 | 107,667.11 | 1,234,629.78 | 88.66 | 0.00 | 157,901.22 | 11.34 |

# Budget Report

From 05/01/2023 thru 05/31/2023



Fu: 0100 General Fund

| | | | Actuals | | | | Unencumbered | |
|---|---|---|---|---|---|---|---|---|
| | | Working | Current | Year To Date | % | Encumbered | Balance | % |
| 110001 | Teachers - Substitutes | 93,480.00 | 10,575.00 | 123,053.85 | 131.64 | 0.00 | (29,573.85) | (31.64) |
| 110002 | Teachers - Stipends | 131,014.00 | 9,622.38 | 127,106.98 | 97.02 | 0.00 | 3,907.02 | 2.98 |
| 120000 | Certificated Pupil Support Salaries | 51,207.00 | 0.00 | 0.00 | 0.00 | 0.00 | 51,207.00 | 100.00 |
| 130000 | Certificated Supervisors' and Administrators' | 162,596.00 | 14,644.07 | 146,847.80 | 90.31 | 0.00 | 15,748.20 | 9.69 |
| 130002 | Certificated Supervisors/Administrators - St | 8,100.00 | 50.00 | 8,050.00 | 99.38 | 0.00 | 50.00 | 0.62 |
| | ****** 1000 Totals** | 1,838,928.00 | 142,558.56 | 1,639,688.41 | 89.17 | 0.00 | 199,239.59 | 10.83 |
| 210000 | Instructional Aides' Salaries | 256,190.00 | 10,741.25 | 95,909.93 | 37.44 | 0.00 | 160,280.07 | 62.56 |
| 210001 | Instructional Aides - Substitutes | 1,500.00 | 0.00 | 80.75 | 5.38 | 0.00 | 1,419.25 | 94.62 |
| 210002 | Instructional Aides - Stipends | 16,000.00 | 0.00 | 15,806.26 | 98.79 | 0.00 | 193.74 | 1.21 |
| 210004 | Instructional Aides-extra help | 3,000.00 | 0.00 | 4.24 | 0.14 | 0.00 | 2,995.76 | 99.86 |
| 220000 | Classified Support Salaries | 196,968.00 | 15,651.39 | 177,603.66 | 90.17 | 0.00 | 19,364.34 | 9.83 |
| 220001 | Classified Support Salaries- Substitutes | 7,000.00 | 0.00 | 4,406.25 | 62.95 | 0.00 | 2,593.75 | 37.05 |
| 220002 | Classified Support Salaries - Stipends | 19,297.00 | 0.00 | 19,296.88 | 100.00 | 0.00 | 0.12 | 0.00 |
| 220006 | Classified Support Salaries-Overtime | 1,750.00 | 0.00 | 1,502.49 | 85.86 | 0.00 | 247.51 | 14.14 |
| 230000 | Classified Supervisors' and Administrators' S | 211,110.00 | 14,845.65 | 192,642.75 | 91.25 | 0.00 | 18,467.25 | 8.75 |
| 230002 | Classified Supervisors/Administrators-Stipen | 16,500.00 | 0.00 | 15,000.00 | 90.91 | 0.00 | 1,500.00 | 9.09 |
| 230004 | Classified Supervisors/Administrators - Extr | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 | 100.00 |
| 240000 | Clerical & Office Salaries | 127,373.00 | 4,054.88 | 76,159.54 | 59.79 | 0.00 | 51,213.46 | 40.21 |
| 240001 | Clerical & Office - Substitutes | 5,000.00 | 0.00 | 4,110.31 | 82.21 | 0.00 | 889.69 | 17.79 |
| 240002 | Clerical & Office - Stipends | 14,300.00 | 0.00 | 14,296.88 | 99.98 | 0.00 | 3.12 | 0.02 |
| 240006 | Clerical & Office-Overtime | 4,500.00 | 0.00 | 3,982.33 | 88.50 | 0.00 | 517.67 | 11.50 |
| 290000 | Other Classified Salaries | 24,886.00 | 4,989.32 | 18,032.26 | 72.46 | 0.00 | 6,853.74 | 27.54 |
| | ****** 2000 Totals** | 905,674.00 | 50,282.49 | 638,834.53 | 70.54 | 0.00 | 266,839.47 | 29.46 |
| 310100 | State Teachers Retirement System, certifica | 521,272.00 | 23,327.98 | 256,211.02 | 49.15 | 0.00 | 265,060.98 | 50.85 |
| 310101 | STRS, Certificated - Substitutes | 7,481.00 | 834.68 | 12,433.95 | 166.21 | 0.00 | (4,952.95) | (66.21) |
| 310102 | STRS, Cert - Stipends | 15,136.00 | 1,837.89 | 15,497.60 | 102.39 | 0.00 | (361.60) | (2.39) |
| 320100 | Public Employees` Retirement System, certi | 8,025.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,025.00 | 100.00 |
| 320200 | Public Employees Retirement System, class | 186,387.00 | 12,727.36 | 141,564.89 | 75.95 | 0.00 | 44,822.11 | 24.05 |
| 320201 | PERS, Class - Substitutes | 50.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50.00 | 100.00 |
| 320204 | PERS, Class - Extra Help | 335.00 | 0.00 | 1.08 | 0.32 | 0.00 | 333.92 | 99.68 |
| 331100 | OASDI, Certificated | 2,400.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,400.00 | 100.00 |
| 331101 | OASDI, Cert.Substitutes | 1,515.00 | 300.27 | 1,963.03 | 129.57 | 0.00 | (448.03) | (29.57) |
| 331102 | OASDI, Cert. Stipend | 15.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15.00 | 100.00 |

# Budget Report

From 05/01/2023 thru 05/31/2023



Fu: 0100 General Fund

| | | | Actuals | | | | Unencumbered | |
|---|---|---|---|---|---|---|---|---|
| | | Working | Current | Year To Date | % | Encumbered | Balance | % |
| 331200 | OASDI, Classified | 47,999.00 | 3,067.44 | 33,582.53 | 69.97 | 0.00 | 14,416.47 | 30.03 |
| 331201 | OASDI, Class. Subs | 635.00 | 0.00 | 533.04 | 83.94 | 0.00 | 101.96 | 16.06 |
| 331202 | OASDI, Class. Stipend | 4,123.00 | 0.00 | 3,966.28 | 96.20 | 0.00 | 156.72 | 3.80 |
| 331204 | OASDI, Class. Extra Help | 163.00 | 0.00 | 0.26 | 0.16 | 0.00 | 162.74 | 99.84 |
| 331206 | OASDI, Class. Overtime | 370.00 | 0.00 | 338.44 | 91.47 | 0.00 | 31.56 | 8.53 |
| 332100 | Medicare, Certificated | 27,290.00 | 1,708.48 | 19,299.33 | 70.72 | 0.00 | 7,990.67 | 29.28 |
| 332101 | Medicare, Cert. Subs | 1,255.00 | 153.35 | 1,784.30 | 142.18 | 0.00 | (529.30) | (42.18) |
| 332102 | Medicare, Cert. Stipend | 1,972.00 | 134.79 | 1,904.08 | 96.56 | 0.00 | 67.92 | 3.44 |
| 332200 | Medicare, Classified | 11,230.00 | 717.41 | 7,861.91 | 70.01 | 0.00 | 3,368.09 | 29.99 |
| 332201 | Medicare, Class. Substitutes | 149.00 | 0.00 | 124.65 | 83.66 | 0.00 | 24.35 | 16.34 |
| 332202 | Medicare, Class. Stipend | 966.00 | 0.00 | 927.59 | 96.02 | 0.00 | 38.41 | 3.98 |
| 332204 | Medicare, Class. Extra Help | 54.00 | 0.00 | 0.06 | 0.11 | 0.00 | 53.94 | 99.89 |
| 332206 | Medicare, Class. Overtime | 84.00 | 0.00 | 79.17 | 94.25 | 0.00 | 4.83 | 5.75 |
| 340100 | Health & Welfare Benefits, Certificated | 318,000.00 | 24,902.74 | 286,966.84 | 90.24 | 0.00 | 31,033.16 | 9.76 |
| 340101 | Health & Welfare Benefits, Cert - Substitut | 2,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,500.00 | 100.00 |
| 340200 | Health & Welfare Benefits, Classified | 210,240.00 | 12,665.75 | 191,589.29 | 91.13 | 0.00 | 18,650.71 | 8.87 |
| 350100 | State Unemployment Insurance, certificated | 9,259.00 | 412.17 | 7,351.99 | 79.40 | 0.00 | 1,907.01 | 20.60 |
| 350101 | State Unemployment Ins., Cert. - Substitutes | 659.00 | 52.89 | 854.58 | 129.68 | 0.00 | (195.58) | (29.68) |
| 350102 | State Unemployment Ins., Cert - Stipends | 630.00 | 48.40 | 675.66 | 107.25 | 0.00 | (45.66) | (7.25) |
| 350200 | State Unemployment Insurance, classified | 7,243.00 | 509.13 | 4,702.65 | 64.93 | 0.00 | 2,540.35 | 35.07 |
| 350201 | State Unemployment Ins., Class - Substitutes | 45.00 | 0.00 | 42.98 | 95.51 | 0.00 | 2.02 | 4.49 |
| 350202 | State Unemployment Ins., Class - Stipends | 337.00 | 0.00 | 321.98 | 95.54 | 0.00 | 15.02 | 4.46 |
| 350204 | State Unemployment Ins., Class - Extra Help | 4.00 | 0.00 | 0.02 | 0.50 | 0.00 | 3.98 | 99.50 |
| 350206 | State Unemployment Ins., Class - Overtime | 29.00 | 0.00 | 27.44 | 94.62 | 0.00 | 1.56 | 5.38 |
| 360100 | Workers Comp, certificated | 41,764.00 | 2,531.89 | 24,691.32 | 59.12 | 0.00 | 17,072.68 | 40.88 |
| 360101 | Workers Comp, Cert - Substitutes | 1,768.00 | 218.90 | 2,547.18 | 144.07 | 0.00 | (779.18) | (44.07) |
| 360102 | Workers Comp, Cert - Stipend | 2,937.00 | 200.20 | 2,797.62 | 95.25 | 0.00 | 139.38 | 4.75 |
| 360200 | Workers Comp, classified | 16,179.00 | 1,040.86 | 9,917.22 | 61.30 | 0.00 | 6,261.78 | 38.70 |
| 360201 | Workers Comp, Class - Substitutes | 208.00 | 0.00 | 177.97 | 85.56 | 0.00 | 30.03 | 14.44 |
| 360202 | Workers Comp, Class - Stipends | 1,393.00 | 0.00 | 1,333.09 | 95.70 | 0.00 | 59.91 | 4.30 |
| 360204 | Workers Comp, Class - Extra Help | 54.00 | 0.00 | 0.09 | 0.17 | 0.00 | 53.91 | 99.83 |
| 360206 | Workers Comp, Class - Overtime | 122.00 | 0.00 | 113.53 | 93.06 | 0.00 | 8.47 | 6.94 |
| 370100 | OPEB, Allocated, Certificated Positions | 26,500.00 | 0.00 | 9,502.62 | 35.86 | 0.00 | 16,997.38 | 64.14 |
| 370200 | OPEB, Allocated, Classified Positions | 25,900.00 | 0.00 | 6,198.42 | 23.93 | 0.00 | 19,701.58 | 76.07 |

# Budget Report

From 05/01/2023 thru 05/31/2023



Fu: 0100 General Fund

| | | | Actuals | | | | Unencumbered | |
|---|---|---|---|---|---|---|---|---|
| | | Working | Current | Year To Date | % | Encumbered | Balance | % |
| 390100 | Other Benefits, certificated | 1,500.00 | 0.00 | 700.00 | 46.67 | 0.00 | 800.00 | 53.33 |
| | ****** 3000 Totals** | 1,506,177.00 | 87,392.58 | 1,048,585.70 | 69.62 | 0.00 | 457,591.30 | 30.38 |
| | ****** 1000 - 3000** | 4,250,779.00 | 280,233.63 | 3,327,108.64 | 78.27 | 0.00 | 923,670.36 | 21.73 |
| 410000 | Approved Textbooks and Core Curricula Ma | 58,636.00 | 0.00 | 26,226.97 | 44.73 | 637.48 | 31,771.55 | 54.18 |
| 430000 | Materials and Supplies | 1,436,986.00 | 11,248.38 | 371,662.01 | 25.86 | 39,488.48 | 1,025,835.51 | 71.39 |
| 430006 | Custodial Supplies | 14,087.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,087.00 | 100.00 |
| 430009 | Fuel & Oil | 2,500.00 | 85.97 | 1,961.16 | 78.45 | 0.00 | 538.84 | 21.55 |
| 430014 | Other Supplies | 3,140.00 | 0.00 | 2,233.73 | 71.14 | 840.00 | 66.27 | 2.11 |
| 430018 | Repair & Maintenance Supplies | 48,000.00 | 6,256.75 | 54,578.52 | 113.71 | 15,489.48 | (22,068.00) | (45.98) |
| 440000 | Non-Capitalized Equipment | 102,400.00 | 0.00 | 90,507.74 | 88.39 | 0.00 | 11,892.26 | 11.61 |
| 440002 | Non-Capitalized Computer Equipment | 17,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 17,000.00 | 100.00 |
| 440004 | Non-Capitalized Network Equipment | 14,273.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,273.00 | 100.00 |
| | ****** 4000 Totals** | 1,697,022.00 | 17,591.10 | 547,170.13 | 32.24 | 56,455.44 | 1,093,396.43 | 64.43 |
| 520000 | Travel and Conferences | 39,384.00 | 450.00 | 19,132.90 | 48.58 | 7,318.45 | 12,932.65 | 32.84 |
| 530000 | Dues and Memberships | 7,000.00 | 0.00 | 450.00 | 6.43 | 0.00 | 6,550.00 | 93.57 |
| 540000 | Insurance | 60,000.00 | 0.00 | 56,016.00 | 93.36 | 0.00 | 3,984.00 | 6.64 |
| 544000 | Pupil Insurance | 1,900.00 | 0.00 | 1,878.50 | 98.87 | 0.00 | 21.50 | 1.13 |
| 550001 | Electricity | 68,282.00 | 2,493.69 | 74,259.11 | 108.75 | 9.62 | (5,986.73) | (8.77) |
| 550005 | Laundry | 15,000.00 | 1,003.89 | 19,049.91 | 127.00 | 374.73 | (4,424.64) | (29.50) |
| 550006 | Pest Control | 4,500.00 | 312.00 | 2,780.00 | 61.78 | 500.00 | 1,220.00 | 27.11 |
| 550008 | Waste Disposal | 3,865.00 | 333.23 | 4,322.06 | 111.83 | 0.00 | (457.06) | (11.83) |
| 550009 | Water/Sewer | 1,000.00 | 0.00 | 344.99 | 34.50 | 38.38 | 616.63 | 61.66 |
| 560000 | Rentals, Leases and Repairs & Non Cap Imp | 20,000.00 | 201.72 | 6,198.45 | 30.99 | 744.38 | 13,057.17 | 65.29 |
| 560001 | Alarm | 15,000.00 | 0.00 | 16,521.66 | 110.14 | 0.00 | (1,521.66) | (10.14) |
| 560008 | Copier Rental | 40,000.00 | 1,719.38 | 26,544.39 | 66.36 | 0.00 | 13,455.61 | 33.64 |
| 560014 | Portables - Lease | 5,000.00 | 397.60 | 4,974.98 | 99.50 | 403.56 | (378.54) | (7.57) |
| 580000 | Professional/Consulting Services and Operat | 2,445,875.00 | 105,369.70 | 1,203,277.63 | 49.20 | 95,942.64 | 1,146,654.73 | 46.88 |
| 580001 | Advertising | 2,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,500.00 | 100.00 |
| 580005 | Audit | 9,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,500.00 | 100.00 |
| 580006 | Bus Driver Training | 331.00 | 0.00 | 0.00 | 0.00 | 0.00 | 331.00 | 100.00 |
| 580010 | District/County Contracts | 235,792.00 | (5,242.91) | 43,883.50 | 18.61 | 8,992.15 | 182,916.35 | 77.58 |
| 580012 | Drug Testing | 350.00 | 0.00 | 0.00 | 0.00 | 0.00 | 350.00 | 100.00 |
| 580013 | Election Charges | 1,550.00 | 0.00 | 1,547.01 | 99.81 | 0.00 | 2.99 | 0.19 |

# Budget Report

From 05/01/2023 thru 05/31/2023



Fu: 0100 General Fund

| | | | Actuals | | | | Unencumbered | |
|---|---|---|---|---|---|---|---|---|
| | | Working | Current | Year To Date | % | Encumbered | Balance | % |
| 580014 | Field Trips | 59,067.00 | 7,200.29 | 17,931.44 | 30.36 | 0.00 | 41,135.56 | 69.64 |
| 580015 | Fingerprinting | 2,500.00 | 47.00 | 2,342.00 | 93.68 | 0.00 | 158.00 | 6.32 |
| 580018 | Legal Services | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,000.00 | 100.00 |
| 580026 | Printing Services | 2,015.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,015.00 | 100.00 |
| 580029 | Security | 15,000.00 | 0.00 | 10,087.91 | 67.25 | 0.00 | 4,912.09 | 32.75 |
| 590000 | Communications | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 100.00 |
| 590002 | Postage Meter Rental | 4,000.00 | 60.00 | 3,300.50 | 82.51 | 1,287.78 | (588.28) | (14.71) |
| 590004 | Telephone | 9,000.00 | 1,531.58 | 8,165.47 | 90.73 | 0.00 | 834.53 | 9.27 |
| 590006 | Telephone - Cellular | 1,700.00 | 160.18 | 729.31 | 42.90 | 0.00 | 970.69 | 57.10 |
| 590010 | Postage/Freight | 3,000.00 | 0.00 | 174.74 | 5.82 | 0.00 | 2,825.26 | 94.18 |
| | ****** 5000 Totals** | 3,104,111.00 | 116,037.35 | 1,523,912.46 | 49.09 | 115,611.69 | 1,464,586.85 | 47.18 |
| | ****** 1000 - 5000** | 9,051,912.00 | 413,862.08 | 5,398,191.23 | 59.64 | 172,067.13 | 3,481,653.64 | 38.46 |
| 620002 | Architect Fees | 0.00 | 0.00 | 16,522.95 | 0.00 | 12,392.21 | (28,915.16) | 0.00 |
| 620014 | Construction - Modernization | 0.00 | 92,055.00 | 92,055.00 | 0.00 | 844,066.00 | (936,121.00) | 0.00 |
| 620019 | Construction - Inspection | 0.00 | 2,800.00 | 2,800.00 | 0.00 | 18,200.00 | (21,000.00) | 0.00 |
| 640000 | Equipment | 40,917.13 | 0.00 | 0.00 | 0.00 | 0.00 | 40,917.13 | 100.00 |
| | ****** 6000 Totals** | 40,917.13 | 94,855.00 | 111,377.95 | 272.20 | 874,658.21 | (945,119.03) | (2,309.84) |
| | ****** 1000 - 6000** | 9,092,829.13 | 508,717.08 | 5,509,569.18 | 60.59 | 1,046,725.34 | 2,536,534.61 | 27.90 |
| 714200 | Other Tuition, Excess Costs, and/or Deficits | 7,596.00 | (836.00) | 836.00 | 11.01 | 0.00 | 6,760.00 | 88.99 |
| 731000 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 735000 | Transfers of Indirect Costs - Interfund | (14,765.00) | (617.64) | (6,172.65) | 41.81 | 0.00 | (8,592.35) | 58.19 |
| 743800 | Debt Service - Interest | 4,840.00 | 0.00 | 5,242.91 | 108.32 | 0.00 | (402.91) | (8.32) |
| 743900 | Other Debt Service - Principal | 32,452.00 | 0.00 | 27,986.28 | 86.24 | 0.00 | 4,465.72 | 13.76 |
| 978900 | Reserve for Economic Uncertainties | 130,941.00 | 0.00 | 0.00 | 0.00 | 0.00 | 130,941.00 | 100.00 |
| | | 130,941.00 | 0.00 | 0.00 | 0.00 | 0.00 | 130,941.00 | 100.00 |
| 979000 | Undesignated/Unappropriated | 119,232.87 | 0.00 | 0.00 | 0.00 | 0.00 | 119,232.87 | 100.00 |
| | | 119,232.87 | 0.00 | 0.00 | 0.00 | 0.00 | 119,232.87 | 100.00 |
| | | 9,373,126.00 | 507,263.44 | 5,537,461.72 | 59.08 | 1,046,725.34 | 2,788,938.94 | 29.75 |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Summary** Note this summary includes only the account lines that were included on this report

Fu: 0100 General Fund

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $10,144,115.00 | $501,277.78 | $7,856,558.98 | 77.45 | $0.00 | $2,287,556.02 | 22.55 |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 1,838,928.00 | 142,558.56 | 1,639,688.41 | 89.17 | 0.00 | 199,239.59 | 10.83 |
| Total: 2000 Classified | 905,674.00 | 50,282.49 | 638,834.53 | 70.54 | 0.00 | 266,839.47 | 29.46 |
| Total: 3000 Benefits | 1,506,177.00 | 87,392.58 | 1,048,585.70 | 69.62 | 0.00 | 457,591.30 | 30.38 |
| Total: 1000 - 3000 | 4,250,779.00 | 280,233.63 | 3,327,108.64 | 78.27 | 0.00 | 923,670.36 | 21.73 |
| Total: 4000 Books & Supplies | 1,697,022.00 | 17,591.10 | 547,170.13 | 32.24 | 56,455.44 | 1,093,396.43 | 64.43 |
| Total: 5000 Services & Other | 3,104,111.00 | 116,037.35 | 1,523,912.46 | 49.09 | 115,611.69 | 1,464,586.85 | 47.18 |
| Total: 4000 - 5000 | 4,801,133.00 | 133,628.45 | 2,071,082.59 | 43.14 | 172,067.13 | 2,557,983.28 | 53.28 |
| Total: 1000 - 5000 | 9,051,912.00 | 413,862.08 | 5,398,191.23 | 59.64 | 172,067.13 | 3,481,653.64 | 38.46 |
| Total: 6000 Capital Outlay | 40,917.13 | 94,855.00 | 111,377.95 | 272.20 | 874,658.21 | (945,119.03) | (2309.84) |
| Total: 7000 Other Outgo/Financing Uses | 30,123.00 | (1,453.64) | 27,892.54 | 92.60 | 0.00 | 2,230.46 | 7.40 |
| Total: 1000 - 7000 | 9,122,952.13 | 507,263.44 | 5,537,461.72 | 60.70 | 1,046,725.34 | 2,538,765.07 | 27.83 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **1,021,162.87** | **(5,985.66)** | **2,319,097.26** | **227.10** | | | |
| Total: Beginning Balance | 4,152,057.68 | 0.00 | 4,152,057.68 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | $5,173,220.55 | ($5,985.66) | $6,471,154.94 | 125.09 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 250,173.87 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | 4,923,046.68 | (5,985.66) | 6,471,154.94 | 131.45 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Fund Summary** Note this summary includes only the account lines that were included on this report

**Fu: 0100 General Fund**

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $10,144,115.00 | $501,277.78 | $7,856,558.98 | 77.45 | $0.00 | $2,287,556.02 | 22.55 |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 1,838,928.00 | 142,558.56 | 1,639,688.41 | 89.17 | 0.00 | 199,239.59 | 10.83 |
| Total: 2000 Classified | 905,674.00 | 50,282.49 | 638,834.53 | 70.54 | 0.00 | 266,839.47 | 29.46 |
| Total: 3000 Benefits | 1,506,177.00 | 87,392.58 | 1,048,585.70 | 69.62 | 0.00 | 457,591.30 | 30.38 |
| Total: 1000 - 3000 | 4,250,779.00 | 280,233.63 | 3,327,108.64 | 78.27 | 0.00 | 923,670.36 | 21.73 |
| Total: 4000 Books & Supplies | 1,697,022.00 | 17,591.10 | 547,170.13 | 32.24 | 56,455.44 | 1,093,396.43 | 64.43 |
| Total: 5000 Services & Other | 3,104,111.00 | 116,037.35 | 1,523,912.46 | 49.09 | 115,611.69 | 1,464,586.85 | 47.18 |
| Total: 4000 - 5000 | 4,801,133.00 | 133,628.45 | 2,071,082.59 | 43.14 | 172,067.13 | 2,557,983.28 | 53.28 |
| Total: 1000 - 5000 | 9,051,912.00 | 413,862.08 | 5,398,191.23 | 59.64 | 172,067.13 | 3,481,653.64 | 38.46 |
| Total: 6000 Capital Outlay | 40,917.13 | 94,855.00 | 111,377.95 | 272.20 | 874,658.21 | (945,119.03) | (2,309.84) |
| Total: 7000 Other Outgo/Financing Uses | 30,123.00 | (1,453.64) | 27,892.54 | 92.60 | 0.00 | 2,230.46 | 7.40 |
| Total: 1000 - 7000 | 9,122,952.13 | 507,263.44 | 5,537,461.72 | 60.70 | 1,046,725.34 | 2,538,765.07 | 27.83 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **1,021,162.87** | **(5,985.66)** | **2,319,097.26** | **227.10** | | | |
| Total: Beginning Balance | 4,152,057.68 | 0.00 | 4,152,057.68 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | $5,173,220.55 | ($5,985.66) | $6,471,154.94 | 125.09 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 250,173.87 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | 4,923,046.68 | (5,985.66) | 6,471,154.94 | 131.45 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



Fu: 0800 Student Activity Special Revenue F

| | | | Actuals | | | | Unencumbered | |
|---|---|---|---|---|---|---|---|---|
| | | Working | Current | Year To Date | % | Encumbered | Balance | % |
| | ****** Total Adjusted Beginning Balance** | 3,446.05 | 0.00 | 3,446.05 | 100.00 | 0.00 | 0.00 | 0.00 |
| 866002 | Dividends | 3.00 | 0.00 | 1.29 | 43.00 | 0.00 | 1.71 | 57.00 |
| 869900 | All Other Local Revenues | 2,000.00 | 0.00 | 1,036.00 | 51.80 | 0.00 | 964.00 | 48.20 |
| | ****** 8000 Totals** | 2,003.00 | 0.00 | 1,037.29 | 51.79 | 0.00 | 965.71 | 48.21 |
| | ****** Total Income & Beginning Balance** | $5,449.05 | $0.00 | $4,483.34 | 82.28 | $0.00 | $965.71 | 17.72 |
| 580000 | Professional/Consulting Services and Operat | 1,500.00 | 0.00 | 140.00 | 9.33 | 0.00 | 1,360.00 | 90.67 |
| | ****** 5000 Totals** | 1,500.00 | 0.00 | 140.00 | 9.33 | 0.00 | 1,360.00 | 90.67 |
| | ****** 1000 - 5000** | 1,500.00 | 0.00 | 140.00 | 9.33 | 0.00 | 1,360.00 | 90.67 |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Summary** Note this summary includes only the account lines that were included on this report

Fu: 0800 Student Activity Special Revenue F

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $2,003.00 | $0.00 | $1,037.29 | 51.79 | $0.00 | $965.71 | 48.21 |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 2000 Classified | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 3000 Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 Books & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 5000 Services & Other | 1,500.00 | 0.00 | 140.00 | 9.33 | 0.00 | 1,360.00 | 90.67 |
| Total: 4000 - 5000 | 1,500.00 | 0.00 | 140.00 | 9.33 | 0.00 | 1,360.00 | 90.67 |
| Total: 1000 - 5000 | 1,500.00 | 0.00 | 140.00 | 9.33 | 0.00 | 1,360.00 | 90.67 |
| Total: 6000 Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 7000 Other Outgo/Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 7000 | 1,500.00 | 0.00 | 140.00 | 9.33 | 0.00 | 1,360.00 | 90.67 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **503.00** | **0.00** | **897.29** | **178.39** | | | |
| Total: Beginning Balance | 3,446.05 | 0.00 | 3,446.05 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | $3,949.05 | $0.00 | $4,343.34 | 109.98 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | 3,949.05 | 0.00 | 4,343.34 | 109.98 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Fund Summary** Note this summary includes only the account lines that were included on this report

**Fu: 0800 Student Activity Special Revenue Fund**

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $2,003.00 | $0.00 | $1,037.29 | 51.79 | $0.00 | $965.71 | 48.21 |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 2000 Classified | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 3000 Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 Books & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 5000 Services & Other | 1,500.00 | 0.00 | 140.00 | 9.33 | 0.00 | 1,360.00 | 90.67 |
| Total: 4000 - 5000 | 1,500.00 | 0.00 | 140.00 | 9.33 | 0.00 | 1,360.00 | 90.67 |
| Total: 1000 - 5000 | 1,500.00 | 0.00 | 140.00 | 9.33 | 0.00 | 1,360.00 | 90.67 |
| Total: 6000 Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 7000 Other Outgo/Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 7000 | 1,500.00 | 0.00 | 140.00 | 9.33 | 0.00 | 1,360.00 | 90.67 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **503.00** | **0.00** | **897.29** | **178.39** | | | |
| Total: Beginning Balance | 3,446.05 | 0.00 | 3,446.05 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | $3,949.05 | $0.00 | $4,343.34 | 109.98 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | 3,949.05 | 0.00 | 4,343.34 | 109.98 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



Fu: 0900 Charter School Fund

| | | | Actuals | | | | Unencumbered | |
|---|---|---|---|---|---|---|---|---|
| | | Working | Current | Year To Date | % | Encumbered | Balance | % |
| | ****** Total Adjusted Beginning Balance** | 4,040,383.70 | 0.00 | 4,040,383.70 | 100.00 | 0.00 | 0.00 | 0.00 |
| 801100 | Local Control Funding Formula State Aid - C | 2,091,020.00 | (10,220.00) | 1,471,895.00 | 70.39 | 0.00 | 619,125.00 | 29.61 |
| 801200 | Education Protection Account State Aid - Cu | 660,501.00 | 0.00 | 521,134.00 | 78.90 | 0.00 | 139,367.00 | 21.10 |
| 801900 | LCFF State Aid - Prior Years | 377,000.00 | 56,973.00 | 490,595.00 | 130.13 | 0.00 | (113,595.00) | (30.13) |
| 809600 | Transfers to Charter Schools in Lieu of Prop | 137,080.00 | 17,602.00 | 119,492.00 | 87.17 | 0.00 | 17,588.00 | 12.83 |
| 829000 | All Other Federal Revenues | 105,784.00 | 0.00 | 77,939.55 | 73.68 | 0.00 | 27,844.45 | 26.32 |
| 829090 | All Other Federal Revenues - Carryover | 1,015.00 | 0.00 | 1,014.81 | 99.98 | 0.00 | 0.19 | 0.02 |
| 829091 | All Other Federal Revenues - Unearned Reve | 21,509.00 | 0.00 | 0.00 | 0.00 | 0.00 | 21,509.00 | 100.00 |
| 855000 | Mandated Cost Reimbursements | 11,322.00 | 0.00 | 9,297.00 | 82.11 | 0.00 | 2,025.00 | 17.89 |
| 856000 | State Lottery Revenue | 79,000.00 | 0.00 | 63,874.61 | 80.85 | 0.00 | 15,125.39 | 19.15 |
| 859000 | All Other State Revenues | 1,133,356.00 | 0.00 | 1,112,087.00 | 98.12 | 0.00 | 21,269.00 | 1.88 |
| 859001 | All Other State Revenue - Prior Year | 0.00 | 0.00 | (89.03) | 0.00 | 0.00 | 89.03 | 0.00 |
| 859090 | All Other State Revenues - Carryover | 0.00 | 0.00 | 25,195.00 | 0.00 | 0.00 | (25,195.00) | 0.00 |
| 866000 | Interest | 70,000.00 | 0.00 | 51,910.60 | 74.16 | 0.00 | 18,089.40 | 25.84 |
| 869900 | All Other Local Revenues | 373.00 | 0.00 | 0.00 | 0.00 | 0.00 | 373.00 | 100.00 |
| 898000 | Contributions from Unrestricted Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 898030 | Contribution - Special Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ****** 8000 Totals** | 4,687,960.00 | 64,355.00 | 3,944,345.54 | 84.14 | 0.00 | 743,614.46 | 15.86 |
| | ****** Total Income & Beginning Balance** | $8,728,343.70 | $64,355.00 | $7,984,729.24 | 91.48 | $0.00 | $743,614.46 | 8.52 |
| 110000 | Teachers Salaries | 981,182.00 | 64,828.56 | 674,710.02 | 68.77 | 0.00 | 306,471.98 | 31.23 |
| 110001 | Teachers - Substitutes | 39,205.00 | 0.00 | 1,085.00 | 2.77 | 0.00 | 38,120.00 | 97.23 |
| 110002 | Teachers - Stipends | 14,720.00 | 1,800.00 | 10,200.00 | 69.29 | 0.00 | 4,520.00 | 30.71 |
| 120000 | Certificated Pupil Support Salaries | 113,666.00 | 18,202.94 | 127,765.34 | 112.40 | 0.00 | (14,099.34) | (12.40) |
| 130000 | Certificated Supervisors' and Administrators' | 165,353.00 | 14,494.10 | 145,723.10 | 88.13 | 0.00 | 19,629.90 | 11.87 |
| 190000 | Other Certificated Salaries | 91,756.00 | 0.00 | 0.00 | 0.00 | 0.00 | 91,756.00 | 100.00 |
| 190002 | Other Certificated - Stipend | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 100.00 |
| | ****** 1000 Totals** | 1,406,882.00 | 99,325.60 | 959,483.46 | 68.20 | 0.00 | 447,398.54 | 31.80 |
| 210000 | Instructional Aides' Salaries | 32,919.00 | 1,432.73 | 16,368.22 | 49.72 | 0.00 | 16,550.78 | 50.28 |
| 220000 | Classified Support Salaries | 65,606.00 | 424.56 | 31,129.75 | 47.45 | 0.00 | 34,476.25 | 52.55 |
| 230000 | Classified Supervisors' and Administrators' S | 157,957.00 | 12,906.25 | 135,627.52 | 85.86 | 0.00 | 22,329.48 | 14.14 |
| 240000 | Clerical & Office Salaries | 235,029.00 | 14,242.64 | 146,057.23 | 62.14 | 0.00 | 88,971.77 | 37.86 |
| 240006 | Clerical & Office-Overtime | 500.00 | 0.00 | 416.20 | 83.24 | 0.00 | 83.80 | 16.76 |
| 290000 | Other Classified Salaries | 32,892.00 | 0.00 | 0.00 | 0.00 | 0.00 | 32,892.00 | 100.00 |

# Budget Report

From 05/01/2023 thru 05/31/2023



Fu: 0900 Charter School Fund

| | | | Actuals | | | | Unencumbered | |
|---|---|---|---|---|---|---|---|---|
| | | Working | Current | Year To Date | % | Encumbered | Balance | % |
| 290001 | Other Classified Salaries- Substitutes | 6,000.00 | 0.00 | 381.60 | 6.36 | 0.00 | 5,618.40 | 93.64 |
| | ****** 2000 Totals** | 530,903.00 | 29,006.18 | 329,980.52 | 62.15 | 0.00 | 200,922.48 | 37.85 |
| 310100 | State Teachers Retirement System, certifica | 395,903.00 | 18,622.64 | 174,467.95 | 44.07 | 0.00 | 221,435.05 | 55.93 |
| 310101 | STRS, Certificated - Substitutes | 800.00 | 0.00 | 0.00 | 0.00 | 0.00 | 800.00 | 100.00 |
| 310102 | STRS, Cert - Stipends | 2,982.00 | 343.80 | 1,929.36 | 64.70 | 0.00 | 1,052.64 | 35.30 |
| 320200 | Public Employees Retirement System, class | 120,209.00 | 7,251.16 | 83,132.89 | 69.16 | 0.00 | 37,076.11 | 30.84 |
| 320201 | PERS, Class - Substitutes | 350.00 | 0.00 | 96.81 | 27.66 | 0.00 | 253.19 | 72.34 |
| 331200 | OASDI, Classified | 23,898.00 | 2,556.61 | 20,641.98 | 86.38 | 0.00 | 3,256.02 | 13.62 |
| 331201 | OASDI, Class. Subs | 372.00 | 0.00 | 23.08 | 6.20 | 0.00 | 348.92 | 93.80 |
| 331202 | OASDI, Class. Stipend | 31.00 | 0.00 | 0.00 | 0.00 | 0.00 | 31.00 | 100.00 |
| 331206 | OASDI, Class. Overtime | 26.00 | 0.00 | 25.62 | 98.54 | 0.00 | 0.38 | 1.46 |
| 332100 | Medicare, Certificated | 18,864.00 | 562.48 | 12,429.28 | 65.89 | 0.00 | 6,434.72 | 34.11 |
| 332101 | Medicare, Cert. Subs | 568.00 | 0.00 | 15.74 | 2.77 | 0.00 | 552.26 | 97.23 |
| 332102 | Medicare, Cert. Stipend | 222.00 | 25.48 | 144.63 | 65.15 | 0.00 | 77.37 | 34.85 |
| 332200 | Medicare, Classified | 6,838.00 | 411.25 | 4,640.89 | 67.87 | 0.00 | 2,197.11 | 32.13 |
| 332201 | Medicare, Class. Substitutes | 87.00 | 0.00 | 5.40 | 6.21 | 0.00 | 81.60 | 93.79 |
| 332202 | Medicare, Class. Stipend | 175.00 | 0.00 | 0.00 | 0.00 | 0.00 | 175.00 | 100.00 |
| 332206 | Medicare, Class. Overtime | 6.00 | 0.00 | 5.99 | 99.83 | 0.00 | 0.01 | 0.17 |
| 340100 | Health & Welfare Benefits, Certificated | 244,000.00 | 17,037.49 | 150,493.99 | 61.68 | 0.00 | 93,506.01 | 38.32 |
| 340200 | Health & Welfare Benefits, Classified | 90,465.00 | 5,531.05 | 56,458.43 | 62.41 | 0.00 | 34,006.57 | 37.59 |
| 350100 | State Unemployment Insurance, certificated | 7,041.00 | 487.64 | 4,823.69 | 68.51 | 0.00 | 2,217.31 | 31.49 |
| 350101 | State Unemployment Ins., Cert. - Substitutes | 196.00 | 0.00 | 5.42 | 2.77 | 0.00 | 190.58 | 97.23 |
| 350102 | State Unemployment Ins., Cert - Stipends | 76.00 | 9.00 | 50.97 | 67.07 | 0.00 | 25.03 | 32.93 |
| 350200 | State Unemployment Insurance, classified | 2,862.00 | 145.02 | 1,645.87 | 57.51 | 0.00 | 1,216.13 | 42.49 |
| 350201 | State Unemployment Ins., Class - Substitutes | 30.00 | 0.00 | 1.91 | 6.37 | 0.00 | 28.09 | 93.63 |
| 350202 | State Unemployment Ins., Class - Stipends | 3.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3.00 | 100.00 |
| 350206 | State Unemployment Ins., Class - Overtime | 3.00 | 0.00 | 2.09 | 69.67 | 0.00 | 0.91 | 30.33 |
| 360100 | Workers Comp, certificated | 29,038.00 | 2,018.78 | 19,620.86 | 67.57 | 0.00 | 9,417.14 | 32.43 |
| 360101 | Workers Comp, Cert - Substitutes | 859.00 | 0.00 | 22.46 | 2.61 | 0.00 | 836.54 | 97.39 |
| 360102 | Workers Comp, Cert - Stipend | 354.00 | 37.26 | 211.01 | 59.61 | 0.00 | 142.99 | 40.39 |
| 360200 | Workers Comp, classified | 10,372.00 | 600.43 | 6,814.07 | 65.70 | 0.00 | 3,557.93 | 34.30 |
| 360201 | Workers Comp, Class - Substitutes | 131.00 | 0.00 | 7.89 | 6.02 | 0.00 | 123.11 | 93.98 |
| 360202 | Workers Comp, Class - Stipends | 11.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11.00 | 100.00 |
| 360206 | Workers Comp, Class - Overtime | 9.00 | 0.00 | 8.62 | 95.78 | 0.00 | 0.38 | 4.22 |

# Budget Report

From 05/01/2023 thru 05/31/2023



Fu: 0900 Charter School Fund

| | | | Actuals | | | | Unencumbered | |
|---|---|---|---|---|---|---|---|---|
| | | Working | Current | Year To Date | % | Encumbered | Balance | % |
| 370100 | OPEB, Allocated, Certificated Positions | 12,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,000.00 | 100.00 |
| 370200 | OPEB, Allocated, Classified Positions | 11,500.00 | 0.00 | 2,440.83 | 21.22 | 0.00 | 9,059.17 | 78.78 |
| | ****** 3000 Totals** | 980,281.00 | 55,640.09 | 540,167.73 | 55.10 | 0.00 | 440,113.27 | 44.90 |
| | ****** 1000 - 3000** | 2,918,066.00 | 183,971.87 | 1,829,631.71 | 62.70 | 0.00 | 1,088,434.29 | 37.30 |
| 410000 | Approved Textbooks and Core Curricula Ma | 112,008.00 | 0.00 | 1,125.00 | 1.00 | 47,372.38 | 63,510.62 | 56.70 |
| 420002 | EC 60247 - Secondary | 1,000.00 | 0.00 | 353.19 | 35.32 | 134.71 | 512.10 | 51.21 |
| 430000 | Materials and Supplies | 359,809.00 | 2,477.19 | 35,255.28 | 9.80 | 5,734.13 | 318,819.59 | 88.61 |
| 430004 | Computer Software | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 100.00 |
| 430006 | Custodial Supplies | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 100.00 |
| 430009 | Fuel & Oil | 2,000.00 | 85.98 | 1,332.70 | 66.64 | 0.00 | 667.30 | 33.37 |
| 430014 | Other Supplies | 5,100.00 | 29.81 | 3,005.09 | 58.92 | 0.00 | 2,094.91 | 41.08 |
| 430018 | Repair & Maintenance Supplies | 8,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,000.00 | 100.00 |
| 440000 | Non-Capitalized Equipment | 8,400.00 | 9,399.65 | 9,399.65 | 111.90 | 0.00 | (999.65) | (11.90) |
| 440001 | Non-Capitalized Furniture | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 100.00 |
| 440002 | Non-Capitalized Computer Equipment | 5,570.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,570.00 | 100.00 |
| 440004 | Non-Capitalized Network Equipment | 20,355.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,355.00 | 100.00 |
| | ****** 4000 Totals** | 528,742.00 | 11,992.63 | 50,470.91 | 9.55 | 53,241.22 | 425,029.87 | 80.39 |
| 520000 | Travel and Conferences | 22,260.00 | 0.00 | 14,848.94 | 66.71 | 7,625.95 | (214.89) | (0.97) |
| 530000 | Dues and Memberships | 7,500.00 | 0.00 | 805.00 | 10.73 | 0.00 | 6,695.00 | 89.27 |
| 544000 | Pupil Insurance | 1,900.00 | 0.00 | 1,878.50 | 98.87 | 0.00 | 21.50 | 1.13 |
| 550001 | Electricity | 19,625.00 | 1,122.79 | 21,994.42 | 112.07 | 602.65 | (2,972.07) | (15.14) |
| 550006 | Pest Control | 3,000.00 | 433.97 | 3,560.53 | 118.68 | 500.00 | (1,060.53) | (35.35) |
| 550008 | Waste Disposal | 3,500.00 | 333.24 | 3,013.25 | 86.09 | 0.00 | 486.75 | 13.91 |
| 550009 | Water/Sewer | 4,200.00 | 289.20 | 4,585.94 | 109.19 | 278.21 | (664.15) | (15.81) |
| 560000 | Rentals, Leases and Repairs & Non Cap Imp | 5,000.00 | 0.00 | 1,163.29 | 23.27 | 744.39 | 3,092.32 | 61.85 |
| 560001 | Alarm | 6,077.00 | 0.00 | 3,649.35 | 60.05 | 840.00 | 1,587.65 | 26.13 |
| 560002 | Building Rental/Lease | 233,000.00 | 0.00 | 228,513.29 | 98.07 | 32,296.33 | (27,809.62) | (11.94) |
| 560008 | Copier Rental | 42,000.00 | 3,438.76 | 41,060.65 | 97.76 | 0.00 | 939.35 | 2.24 |
| 560014 | Portables - Lease | 5,000.00 | 397.60 | 2,983.66 | 59.67 | 403.57 | 1,612.77 | 32.26 |
| 560022 | Vehicle Repairs | 1,600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,600.00 | 100.00 |
| 580000 | Professional/Consulting Services and Operat | 525,696.00 | 36,561.50 | 449,971.31 | 85.60 | 63,812.40 | 11,912.29 | 2.27 |
| 580005 | Audit | 9,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,500.00 | 100.00 |
| 580010 | District/County Contracts | 8,723.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,723.00 | 100.00 |

# Budget Report

From 05/01/2023 thru 05/31/2023



Fu: 0900 Charter School Fund

| | | | Actuals | | | | Unencumbered | |
|---|---|---|---|---|---|---|---|---|
| | | Working | Current | Year To Date | % | Encumbered | Balance | % |
| 580014 | Field Trips | 19,652.00 | 300.00 | 13,288.24 | 67.62 | 450.45 | 5,913.31 | 30.09 |
| 580015 | Fingerprinting | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 100.00 |
| 580018 | Legal Services | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,000.00 | 100.00 |
| 580037 | Janitorial Services/Contracts | 17,000.00 | 4,200.00 | 19,565.00 | 115.09 | 2,470.00 | (5,035.00) | (29.62) |
| 590002 | Postage Meter Rental | 3,100.00 | 60.00 | 2,300.53 | 74.21 | 0.00 | 799.47 | 25.79 |
| 590004 | Telephone | 10,000.00 | 1,714.06 | 8,606.82 | 86.07 | 857.03 | 536.15 | 5.36 |
| 590006 | Telephone - Cellular | 1,700.00 | 160.19 | 655.85 | 38.58 | 0.00 | 1,044.15 | 61.42 |
| 590008 | Telephone - Internet Service | 31,000.00 | 1,668.75 | 28,540.03 | 92.06 | 0.00 | 2,459.97 | 7.94 |
| | ****** 5000 Totals** | 1,011,533.00 | 50,680.06 | 850,984.60 | 84.13 | 110,880.98 | 49,667.42 | 4.91 |
| | ****** 1000 - 5000** | 4,458,341.00 | 246,644.56 | 2,731,087.22 | 61.26 | 164,122.20 | 1,563,131.58 | 35.06 |
| 735000 | Transfers of Indirect Costs - Interfund | 1,157.00 | 0.00 | 1,755.82 | 151.76 | 0.00 | (598.82) | (51.76) |
| 743800 | Debt Service - Interest | 106.00 | 0.00 | 0.00 | 0.00 | 0.00 | 106.00 | 100.00 |
| 743900 | Other Debt Service - Principal | 18,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 18,000.00 | 100.00 |
| 979000 | Undesignated/Unappropriated | 7,629.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,629.00 | 100.00 |
| | | 7,629.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,629.00 | 100.00 |
| | | 4,485,233.00 | 246,644.56 | 2,732,843.04 | 60.93 | 164,122.20 | 1,588,267.76 | 35.41 |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Summary**

Note this summary includes only the account lines that were included on this report

Fu: 0900 Charter School Fund

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $4,687,960.00 | $64,355.00 | $3,944,345.54 | 84.14 | $0.00 | $743,614.46 | 15.86 |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 1,406,882.00 | 99,325.60 | 959,483.46 | 68.20 | 0.00 | 447,398.54 | 31.80 |
| Total: 2000 Classified | 530,903.00 | 29,006.18 | 329,980.52 | 62.15 | 0.00 | 200,922.48 | 37.85 |
| Total: 3000 Benefits | 980,281.00 | 55,640.09 | 540,167.73 | 55.10 | 0.00 | 440,113.27 | 44.90 |
| Total: 1000 - 3000 | 2,918,066.00 | 183,971.87 | 1,829,631.71 | 62.70 | 0.00 | 1,088,434.29 | 37.30 |
| Total: 4000 Books & Supplies | 528,742.00 | 11,992.63 | 50,470.91 | 9.55 | 53,241.22 | 425,029.87 | 80.39 |
| Total: 5000 Services & Other | 1,011,533.00 | 50,680.06 | 850,984.60 | 84.13 | 110,880.98 | 49,667.42 | 4.91 |
| Total: 4000 - 5000 | 1,540,275.00 | 62,672.69 | 901,455.51 | 58.53 | 164,122.20 | 474,697.29 | 30.82 |
| Total: 1000 - 5000 | 4,458,341.00 | 246,644.56 | 2,731,087.22 | 61.26 | 164,122.20 | 1,563,131.58 | 35.06 |
| Total: 6000 Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 7000 Other Outgo/Financing Uses | 19,263.00 | 0.00 | 1,755.82 | 9.11 | 0.00 | 17,507.18 | 90.89 |
| Total: 1000 - 7000 | 4,477,604.00 | 246,644.56 | 2,732,843.04 | 61.03 | 164,122.20 | 1,580,638.76 | 35.30 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **210,356.00** | **(182,289.56)** | **1,211,502.50** | **575.93** | | | |
| Total: Beginning Balance | 4,040,383.70 | 0.00 | 4,040,383.70 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | $4,250,739.70 | ($182,289.56) | $5,251,886.20 | 123.55 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 7,629.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | 4,243,110.70 | (182,289.56) | 5,251,886.20 | 123.77 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Fund Summary** Note this summary includes only the account lines that were included on this report

**Fu: 0900 Charter School Fund**

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $4,687,960.00 | $64,355.00 | $3,944,345.54 | 84.14 | $0.00 | $743,614.46 | 15.86 |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 1,406,882.00 | 99,325.60 | 959,483.46 | 68.20 | 0.00 | 447,398.54 | 31.80 |
| Total: 2000 Classified | 530,903.00 | 29,006.18 | 329,980.52 | 62.15 | 0.00 | 200,922.48 | 37.85 |
| Total: 3000 Benefits | 980,281.00 | 55,640.09 | 540,167.73 | 55.10 | 0.00 | 440,113.27 | 44.90 |
| Total: 1000 - 3000 | 2,918,066.00 | 183,971.87 | 1,829,631.71 | 62.70 | 0.00 | 1,088,434.29 | 37.30 |
| Total: 4000 Books & Supplies | 528,742.00 | 11,992.63 | 50,470.91 | 9.55 | 53,241.22 | 425,029.87 | 80.39 |
| Total: 5000 Services & Other | 1,011,533.00 | 50,680.06 | 850,984.60 | 84.13 | 110,880.98 | 49,667.42 | 4.91 |
| Total: 4000 - 5000 | 1,540,275.00 | 62,672.69 | 901,455.51 | 58.53 | 164,122.20 | 474,697.29 | 30.82 |
| Total: 1000 - 5000 | 4,458,341.00 | 246,644.56 | 2,731,087.22 | 61.26 | 164,122.20 | 1,563,131.58 | 35.06 |
| Total: 6000 Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 7000 Other Outgo/Financing Uses | 19,263.00 | 0.00 | 1,755.82 | 9.11 | 0.00 | 17,507.18 | 90.89 |
| Total: 1000 - 7000 | 4,477,604.00 | 246,644.56 | 2,732,843.04 | 61.03 | 164,122.20 | 1,580,638.76 | 35.30 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **210,356.00** | **(182,289.56)** | **1,211,502.50** | **575.93** | | | |
| Total: Beginning Balance | 4,040,383.70 | 0.00 | 4,040,383.70 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | $4,250,739.70 | ($182,289.56) | $5,251,886.20 | 123.55 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 7,629.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | 4,243,110.70 | (182,289.56) | 5,251,886.20 | 123.77 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



Fu: 1200 Child Development Fund

| | | | Actuals | | | | Unencumbered | |
|---|---|---|---|---|---|---|---|---|
| | | Working | Current | Year To Date | % | Encumbered | Balance | % |
| | ****** Total Adjusted Beginning Balance** | 64,184.95 | 0.00 | 64,184.95 | 100.00 | 0.00 | 0.00 | 0.00 |
| 829000 | All Other Federal Revenues | 30,600.00 | 0.00 | 30,600.00 | 100.00 | 0.00 | 0.00 | 0.00 |
| 859000 | All Other State Revenues | 340,694.00 | 0.00 | 156,833.00 | 46.03 | 0.00 | 183,861.00 | 53.97 |
| 859001 | All Other State Revenue - Prior Year | 70,982.00 | 0.00 | 55,882.00 | 78.73 | 0.00 | 15,100.00 | 21.27 |
| 859090 | All Other State Revenues - Carryover | 104,785.00 | 0.00 | 104,784.34 | 100.00 | 0.00 | 0.66 | 0.00 |
| 859091 | All Other State Revenues - Deferred Revenu | 55,125.00 | 0.00 | 55,124.70 | 100.00 | 0.00 | 0.30 | 0.00 |
| 866000 | Interest | 3,300.00 | 0.00 | 2,763.54 | 83.74 | 0.00 | 536.46 | 16.26 |
| | ****** 8000 Totals** | 605,486.00 | 0.00 | 405,987.58 | 67.05 | 0.00 | 199,498.42 | 32.95 |
| | ****** Total Income & Beginning Balance** | $669,670.95 | $0.00 | $470,172.53 | 70.21 | $0.00 | $199,498.42 | 29.79 |
| 110000 | Teachers Salaries | 42,903.00 | 3,575.33 | 39,328.63 | 91.67 | 0.00 | 3,574.37 | 8.33 |
| 110001 | Teachers - Substitutes | 4,640.00 | 0.00 | 3,832.50 | 82.60 | 0.00 | 807.50 | 17.40 |
| | ****** 1000 Totals** | 47,543.00 | 3,575.33 | 43,161.13 | 90.78 | 0.00 | 4,381.87 | 9.22 |
| 210000 | Instructional Aides' Salaries | 63,205.00 | 2,458.30 | 26,238.53 | 41.51 | 0.00 | 36,966.47 | 58.49 |
| 210001 | Instructional Aides - Substitutes | 3,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 100.00 |
| 230000 | Classified Supervisors' and Administrators' S | 5,428.00 | 702.26 | 2,357.01 | 43.42 | 0.00 | 3,070.99 | 56.58 |
| | ****** 2000 Totals** | 71,633.00 | 3,160.56 | 28,595.54 | 39.92 | 0.00 | 43,037.46 | 60.08 |
| 310100 | State Teachers Retirement System, certifica | 18,009.00 | 682.89 | 7,485.76 | 41.57 | 0.00 | 10,523.24 | 58.43 |
| 310101 | STRS, Certificated - Substitutes | 764.00 | 0.00 | 609.77 | 79.81 | 0.00 | 154.23 | 20.19 |
| 320200 | Public Employees Retirement System, class | 9,427.00 | 801.83 | 7,413.21 | 78.64 | 0.00 | 2,013.79 | 21.36 |
| 320201 | PERS, Class - Substitutes | 761.00 | 0.00 | 0.00 | 0.00 | 0.00 | 761.00 | 100.00 |
| 331101 | OASDI, Cert.Substitutes | 102.00 | 0.00 | 39.68 | 38.90 | 0.00 | 62.32 | 61.10 |
| 331200 | OASDI, Classified | 2,304.00 | 193.51 | 1,765.61 | 76.63 | 0.00 | 538.39 | 23.37 |
| 332100 | Medicare, Certificated | 622.00 | 51.84 | 570.23 | 91.68 | 0.00 | 51.77 | 8.32 |
| 332101 | Medicare, Cert. Subs | 68.00 | 0.00 | 55.59 | 81.75 | 0.00 | 12.41 | 18.25 |
| 332200 | Medicare, Classified | 539.00 | 45.25 | 412.90 | 76.60 | 0.00 | 126.10 | 23.40 |
| 332201 | Medicare, Class. Substitutes | 22.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22.00 | 100.00 |
| 340100 | Health & Welfare Benefits, Certificated | 23,300.00 | 1,034.65 | 16,849.55 | 72.32 | 0.00 | 6,450.45 | 27.68 |
| 340200 | Health & Welfare Benefits, Classified | 759.00 | 109.67 | 326.33 | 42.99 | 0.00 | 432.67 | 57.01 |
| 350100 | State Unemployment Insurance, certificated | 215.00 | 17.88 | 196.63 | 91.46 | 0.00 | 18.37 | 8.54 |
| 350101 | State Unemployment Ins., Cert. - Substitutes | 74.00 | 0.00 | 19.18 | 25.92 | 0.00 | 54.82 | 74.08 |
| 350200 | State Unemployment Insurance, classified | 186.00 | 15.79 | 192.94 | 103.73 | 0.00 | (6.94) | (3.73) |
| 350201 | State Unemployment Ins., Class - Substitutes | 15.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15.00 | 100.00 |

# Budget Report

From 05/01/2023 thru 05/31/2023



Fu: 1200 Child Development Fund

| | | | Actuals | | | | Unencumbered | |
|---|---|---|---|---|---|---|---|---|
| | | Working | Current | Year To Date | % | Encumbered | Balance | % |
| 360100 | Workers Comp, certificated | 940.00 | 74.01 | 814.04 | 86.60 | 0.00 | 125.96 | 13.40 |
| 360101 | Workers Comp, Cert - Substitutes | 102.00 | 0.00 | 79.34 | 77.78 | 0.00 | 22.66 | 22.22 |
| 360200 | Workers Comp, classified | 813.00 | 65.43 | 591.99 | 72.82 | 0.00 | 221.01 | 27.18 |
| 360201 | Workers Comp, Class - Substitutes | 66.00 | 0.00 | 0.00 | 0.00 | 0.00 | 66.00 | 100.00 |
| 370100 | OPEB, Allocated, Certificated Positions | 0.00 | 0.00 | 3,293.31 | 0.00 | 0.00 | (3,293.31) | 0.00 |
| 370200 | OPEB, Allocated, Classified Positions | 12,500.00 | 0.00 | 1,782.45 | 14.26 | 0.00 | 10,717.55 | 85.74 |
| | ****** 3000 Totals** | 71,588.00 | 3,092.75 | 42,498.51 | 59.37 | 0.00 | 29,089.49 | 40.63 |
| | ****** 1000 - 3000** | 190,764.00 | 9,828.64 | 114,255.18 | 59.89 | 0.00 | 76,508.82 | 40.11 |
| 430000 | Materials and Supplies | 62,000.00 | 0.00 | 4,782.38 | 7.71 | 828.51 | 56,389.11 | 90.95 |
| | ****** 4000 Totals** | 62,000.00 | 0.00 | 4,782.38 | 7.71 | 828.51 | 56,389.11 | 90.95 |
| 520000 | Travel and Conferences | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 200.00 | 100.00 |
| 550001 | Electricity | 13,000.00 | 1,504.81 | 11,954.45 | 91.96 | 0.00 | 1,045.55 | 8.04 |
| 580000 | Professional/Consulting Services and Operat | 317,386.00 | 121.36 | 27,336.00 | 8.61 | 174.33 | 289,875.67 | 91.33 |
| | ****** 5000 Totals** | 330,586.00 | 1,626.17 | 39,290.45 | 11.89 | 174.33 | 291,121.22 | 88.06 |
| | ****** 1000 - 5000** | 583,350.00 | 11,454.81 | 158,328.01 | 27.14 | 1,002.84 | 424,019.15 | 72.69 |
| 735000 | Transfers of Indirect Costs - Interfund | 13,608.00 | 617.64 | 4,416.83 | 32.46 | 0.00 | 9,191.17 | 67.54 |
| 979000 | Undesignated/Unappropriated | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 |
| | | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 |
| | | 597,058.00 | 12,072.45 | 162,744.84 | 27.26 | 1,002.84 | 433,310.32 | 72.57 |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Summary** Note this summary includes only the account lines that were included on this report

Fu: 1200 Child Development Fund

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $605,486.00 | $0.00 | $405,987.58 | 67.05 | $0.00 | $199,498.42 | 32.95 |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 47,543.00 | 3,575.33 | 43,161.13 | 90.78 | 0.00 | 4,381.87 | 9.22 |
| Total: 2000 Classified | 71,633.00 | 3,160.56 | 28,595.54 | 39.92 | 0.00 | 43,037.46 | 60.08 |
| Total: 3000 Benefits | 71,588.00 | 3,092.75 | 42,498.51 | 59.37 | 0.00 | 29,089.49 | 40.63 |
| Total: 1000 - 3000 | 190,764.00 | 9,828.64 | 114,255.18 | 59.89 | 0.00 | 76,508.82 | 40.11 |
| Total: 4000 Books & Supplies | 62,000.00 | 0.00 | 4,782.38 | 7.71 | 828.51 | 56,389.11 | 90.95 |
| Total: 5000 Services & Other | 330,586.00 | 1,626.17 | 39,290.45 | 11.89 | 174.33 | 291,121.22 | 88.06 |
| Total: 4000 - 5000 | 392,586.00 | 1,626.17 | 44,072.83 | 11.23 | 1,002.84 | 347,510.33 | 88.52 |
| Total: 1000 - 5000 | 583,350.00 | 11,454.81 | 158,328.01 | 27.14 | 1,002.84 | 424,019.15 | 72.69 |
| Total: 6000 Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 7000 Other Outgo/Financing Uses | 13,608.00 | 617.64 | 4,416.83 | 32.46 | 0.00 | 9,191.17 | 67.54 |
| Total: 1000 - 7000 | 596,958.00 | 12,072.45 | 162,744.84 | 27.26 | 1,002.84 | 433,210.32 | 72.57 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **8,528.00** | **(12,072.45)** | **243,242.74** | **2852.28** | | | |
| Total: Beginning Balance | 64,184.95 | 0.00 | 64,184.95 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | $72,712.95 | ($12,072.45) | $307,427.69 | 422.80 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 100.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | 72,612.95 | (12,072.45) | 307,427.69 | 423.38 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Fund Summary** Note this summary includes only the account lines that were included on this report

**Fu: 1200 Child Development Fund**

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $605,486.00 | $0.00 | $405,987.58 | 67.05 | $0.00 | $199,498.42 | 32.95 |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 47,543.00 | 3,575.33 | 43,161.13 | 90.78 | 0.00 | 4,381.87 | 9.22 |
| Total: 2000 Classified | 71,633.00 | 3,160.56 | 28,595.54 | 39.92 | 0.00 | 43,037.46 | 60.08 |
| Total: 3000 Benefits | 71,588.00 | 3,092.75 | 42,498.51 | 59.37 | 0.00 | 29,089.49 | 40.63 |
| Total: 1000 - 3000 | 190,764.00 | 9,828.64 | 114,255.18 | 59.89 | 0.00 | 76,508.82 | 40.11 |
| Total: 4000 Books & Supplies | 62,000.00 | 0.00 | 4,782.38 | 7.71 | 828.51 | 56,389.11 | 90.95 |
| Total: 5000 Services & Other | 330,586.00 | 1,626.17 | 39,290.45 | 11.89 | 174.33 | 291,121.22 | 88.06 |
| Total: 4000 - 5000 | 392,586.00 | 1,626.17 | 44,072.83 | 11.23 | 1,002.84 | 347,510.33 | 88.52 |
| Total: 1000 - 5000 | 583,350.00 | 11,454.81 | 158,328.01 | 27.14 | 1,002.84 | 424,019.15 | 72.69 |
| Total: 6000 Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 7000 Other Outgo/Financing Uses | 13,608.00 | 617.64 | 4,416.83 | 32.46 | 0.00 | 9,191.17 | 67.54 |
| Total: 1000 - 7000 | 596,958.00 | 12,072.45 | 162,744.84 | 27.26 | 1,002.84 | 433,210.32 | 72.57 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **8,528.00** | **(12,072.45)** | **243,242.74** | **2852.28** | | | |
| Total: Beginning Balance | 64,184.95 | 0.00 | 64,184.95 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | $72,712.95 | ($12,072.45) | $307,427.69 | 422.80 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 100.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | 72,612.95 | (12,072.45) | 307,427.69 | 423.38 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



Fu: 1300 Cafeteria Fund

| | | | Actuals | | | | Unencumbered | |
|---|---|---|---|---|---|---|---|---|
| | | Working | Current | Year To Date | % | Encumbered | Balance | % |
| | ****** Total Adjusted Beginning Balance** | 308,782.43 | 0.00 | 308,782.43 | 100.00 | 0.00 | 0.00 | 0.00 |
| 822000 | Child Nutrition Programs | 89,328.00 | 8,083.78 | 55,243.19 | 61.84 | 0.00 | 34,084.81 | 38.16 |
| 822001 | Child Nutrition - Brkfst | 70,000.00 | 8,557.35 | 75,612.78 | 108.02 | 0.00 | (5,612.78) | (8.02) |
| 822002 | Child Nutrition - Lunch | 150,000.00 | 36,719.51 | 202,783.04 | 135.19 | 0.00 | (52,783.04) | (35.19) |
| 852000 | Child Nutrition | 19,000.00 | 0.00 | 119.92 | 0.63 | 0.00 | 18,880.08 | 99.37 |
| 863401 | Food Sales - Adult Meals | 1,500.00 | 528.00 | 1,789.50 | 119.30 | 0.00 | (289.50) | (19.30) |
| 866000 | Interest | 4,000.00 | 0.00 | 2,556.24 | 63.91 | 0.00 | 1,443.76 | 36.09 |
| 869900 | All Other Local Revenues | 50.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50.00 | 100.00 |
| | ****** 8000 Totals** | 333,878.00 | 53,888.64 | 338,104.67 | 101.27 | 0.00 | (4,226.67) | (1.27) |
| | ****** Total Income & Beginning Balance** | $642,660.43 | $53,888.64 | $646,887.10 | 100.66 | $0.00 | ($4,226.67) | (0.66) |
| 220000 | Classified Support Salaries | 139,190.00 | 8,861.00 | 106,446.67 | 76.48 | 0.00 | 32,743.33 | 23.52 |
| 220001 | Classified Support Salaries- Substitutes | 1,500.00 | 0.00 | 622.50 | 41.50 | 0.00 | 877.50 | 58.50 |
| 230000 | Classified Supervisors' and Administrators' S | 70,822.00 | 5,864.02 | 63,400.50 | 89.52 | 0.00 | 7,421.50 | 10.48 |
| 230002 | Classified Supervisors/Administrators-Stipen | 1,000.00 | 0.00 | 473.40 | 47.34 | 0.00 | 526.60 | 52.66 |
| | ****** 2000 Totals** | 212,512.00 | 14,725.02 | 170,943.07 | 80.44 | 0.00 | 41,568.93 | 19.56 |
| 320200 | Public Employees Retirement System, class | 42,975.00 | 3,735.73 | 41,926.67 | 97.56 | 0.00 | 1,048.33 | 2.44 |
| 320201 | PERS, Class - Substitutes | 160.00 | 0.00 | 157.93 | 98.71 | 0.00 | 2.07 | 1.29 |
| 320202 | PERS, Class - Stpiends | 254.00 | 0.00 | 0.00 | 0.00 | 0.00 | 254.00 | 100.00 |
| 331200 | OASDI, Classified | 10,502.00 | 902.63 | 10,311.51 | 98.19 | 0.00 | 190.49 | 1.81 |
| 331201 | OASDI, Class. Subs | 93.00 | 0.00 | 38.60 | 41.51 | 0.00 | 54.40 | 58.49 |
| 331202 | OASDI, Class. Stipend | 62.00 | 0.00 | 29.00 | 46.77 | 0.00 | 33.00 | 53.23 |
| 332200 | Medicare, Classified | 2,457.00 | 211.10 | 2,411.60 | 98.15 | 0.00 | 45.40 | 1.85 |
| 332201 | Medicare, Class. Substitutes | 22.00 | 0.00 | 9.03 | 41.05 | 0.00 | 12.97 | 58.95 |
| 332202 | Medicare, Class. Stipend | 15.00 | 0.00 | 6.78 | 45.20 | 0.00 | 8.22 | 54.80 |
| 340200 | Health & Welfare Benefits, Classified | 40,900.00 | 3,408.10 | 39,412.56 | 96.36 | 0.00 | 1,487.44 | 3.64 |
| 350200 | State Unemployment Insurance, classified | 1,532.00 | 73.62 | 849.18 | 55.43 | 0.00 | 682.82 | 44.57 |
| 350201 | State Unemployment Ins., Class - Substitutes | 8.00 | 0.00 | 3.11 | 38.88 | 0.00 | 4.89 | 61.13 |
| 350202 | State Unemployment Ins., Class - Stipends | 5.00 | 0.00 | 2.37 | 47.40 | 0.00 | 2.63 | 52.60 |
| 360200 | Workers Comp, classified | 3,709.00 | 304.81 | 3,515.82 | 94.79 | 0.00 | 193.18 | 5.21 |
| 360201 | Workers Comp, Class - Substitutes | 33.00 | 0.00 | 12.88 | 39.03 | 0.00 | 20.12 | 60.97 |
| 360202 | Workers Comp, Class - Stipends | 27.00 | 0.00 | 9.80 | 36.30 | 0.00 | 17.20 | 63.70 |
| 370200 | OPEB, Allocated, Classified Positions | 0.00 | 0.00 | 3,291.90 | 0.00 | 0.00 | (3,291.90) | 0.00 |

# Budget Report

From 05/01/2023 thru 05/31/2023



Fu: 1300 Cafeteria Fund

| | | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|---|
| | ****** 3000 Totals** | 102,754.00 | 8,635.99 | 101,988.74 | 99.26 | 0.00 | 765.26 | 0.74 |
| | ****** 1000 - 3000** | 315,266.00 | 23,361.01 | 272,931.81 | 86.57 | 0.00 | 42,334.19 | 13.43 |
| 430000 | Materials and Supplies | 500.00 | 939.33 | 1,361.48 | 272.30 | 0.00 | (861.48) | (172.30) |
| 430008 | Food Service Supplies | 67,115.00 | 857.06 | 31,758.77 | 47.32 | 17,942.93 | 17,413.30 | 25.95 |
| 470000 | Food | 139,100.00 | 13,332.79 | 134,831.59 | 96.93 | 33,748.82 | (29,480.41) | (21.19) |
| | ****** 4000 Totals** | 206,715.00 | 15,129.18 | 167,951.84 | 81.25 | 51,691.75 | (12,928.59) | (6.25) |
| 520000 | Travel and Conferences | 2,400.00 | 0.00 | 159.00 | 6.63 | 0.00 | 2,241.00 | 93.38 |
| 580000 | Professional/Consulting Services and Operat | 5,260.00 | 0.00 | 1,697.61 | 32.27 | 123.27 | 3,439.12 | 65.38 |
| | ****** 5000 Totals** | 7,660.00 | 0.00 | 1,856.61 | 24.24 | 123.27 | 5,680.12 | 74.15 |
| | ****** 1000 - 5000** | 529,641.00 | 38,490.19 | 442,740.26 | 83.59 | 51,815.02 | 35,085.72 | 6.62 |
| 640000 | Equipment | 75,000.00 | 0.00 | 52,697.21 | 70.26 | 0.00 | 22,302.79 | 29.74 |
| | ****** 6000 Totals** | 75,000.00 | 0.00 | 52,697.21 | 70.26 | 0.00 | 22,302.79 | 29.74 |
| | ****** 1000 - 6000** | 604,641.00 | 38,490.19 | 495,437.47 | 81.94 | 51,815.02 | 57,388.51 | 9.49 |
| 979000 | Undesignated/Unappropriated | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 100.00 |
| | | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 100.00 |
| | | 605,141.00 | 38,490.19 | 495,437.47 | 81.87 | 51,815.02 | 57,888.51 | 9.57 |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Summary**

Note this summary includes only the account lines that were included on this report

Fu: 1300 Cafeteria Fund

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $333,878.00 | $53,888.64 | $338,104.67 | 101.27 | $0.00 | ($4,226.67) | (1.27) |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 2000 Classified | 212,512.00 | 14,725.02 | 170,943.07 | 80.44 | 0.00 | 41,568.93 | 19.56 |
| Total: 3000 Benefits | 102,754.00 | 8,635.99 | 101,988.74 | 99.26 | 0.00 | 765.26 | 0.74 |
| Total: 1000 - 3000 | 315,266.00 | 23,361.01 | 272,931.81 | 86.57 | 0.00 | 42,334.19 | 13.43 |
| Total: 4000 Books & Supplies | 206,715.00 | 15,129.18 | 167,951.84 | 81.25 | 51,691.75 | (12,928.59) | (6.25) |
| Total: 5000 Services & Other | 7,660.00 | 0.00 | 1,856.61 | 24.24 | 123.27 | 5,680.12 | 74.15 |
| Total: 4000 - 5000 | 214,375.00 | 15,129.18 | 169,808.45 | 79.21 | 51,815.02 | (7,248.47) | (3.38) |
| Total: 1000 - 5000 | 529,641.00 | 38,490.19 | 442,740.26 | 83.59 | 51,815.02 | 35,085.72 | 6.62 |
| Total: 6000 Capital Outlay | 75,000.00 | 0.00 | 52,697.21 | 70.26 | 0.00 | 22,302.79 | 29.74 |
| Total: 7000 Other Outgo/Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 7000 | 604,641.00 | 38,490.19 | 495,437.47 | 81.94 | 51,815.02 | 57,388.51 | 9.49 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **(270,763.00)** | **15,398.45** | **(157,332.80)** | **58.11** | | | |
| Total: Beginning Balance | 308,782.43 | 0.00 | 308,782.43 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | $38,019.43 | $15,398.45 | $151,449.63 | 398.35 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 500.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | 37,519.43 | 15,398.45 | 151,449.63 | 403.66 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Fund Summary** Note this summary includes only the account lines that were included on this report

**Fu: 1300 Cafeteria Fund**

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $333,878.00 | $53,888.64 | $338,104.67 | 101.27 | $0.00 | ($4,226.67) | (1.27) |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 2000 Classified | 212,512.00 | 14,725.02 | 170,943.07 | 80.44 | 0.00 | 41,568.93 | 19.56 |
| Total: 3000 Benefits | 102,754.00 | 8,635.99 | 101,988.74 | 99.26 | 0.00 | 765.26 | 0.74 |
| Total: 1000 - 3000 | 315,266.00 | 23,361.01 | 272,931.81 | 86.57 | 0.00 | 42,334.19 | 13.43 |
| Total: 4000 Books & Supplies | 206,715.00 | 15,129.18 | 167,951.84 | 81.25 | 51,691.75 | (12,928.59) | (6.25) |
| Total: 5000 Services & Other | 7,660.00 | 0.00 | 1,856.61 | 24.24 | 123.27 | 5,680.12 | 74.15 |
| Total: 4000 - 5000 | 214,375.00 | 15,129.18 | 169,808.45 | 79.21 | 51,815.02 | (7,248.47) | (3.38) |
| Total: 1000 - 5000 | 529,641.00 | 38,490.19 | 442,740.26 | 83.59 | 51,815.02 | 35,085.72 | 6.62 |
| Total: 6000 Capital Outlay | 75,000.00 | 0.00 | 52,697.21 | 70.26 | 0.00 | 22,302.79 | 29.74 |
| Total: 7000 Other Outgo/Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 7000 | 604,641.00 | 38,490.19 | 495,437.47 | 81.94 | 51,815.02 | 57,388.51 | 9.49 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **(270,763.00)** | **15,398.45** | **(157,332.80)** | **58.11** | | | |
| Total: Beginning Balance | 308,782.43 | 0.00 | 308,782.43 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | $38,019.43 | $15,398.45 | $151,449.63 | 398.35 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 500.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | 37,519.43 | 15,398.45 | 151,449.63 | 403.66 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



Fu: 1400 Deferred Maintenance Fund

| | | | Actuals | | | | Unencumbered | |
|---|---|---|---|---|---|---|---|---|
| | | Working | Current | Year To Date | % | Encumbered | Balance | % |
| | ****** Total Adjusted Beginning Balance** | 76,753.88 | 0.00 | 76,753.88 | 100.00 | 0.00 | 0.00 | 0.00 |
| 866000 | Interest | 1,200.00 | 0.00 | 948.08 | 79.01 | 0.00 | 251.92 | 20.99 |
| | ****** 8000 Totals** | 1,200.00 | 0.00 | 948.08 | 79.01 | 0.00 | 251.92 | 20.99 |
| | ****** Total Income & Beginning Balance** | $77,953.88 | $0.00 | $77,701.96 | 99.68 | $0.00 | $251.92 | 0.32 |
| 580000 | Professional/Consulting Services and Operat | 7,000.00 | 0.00 | 6,920.00 | 98.86 | 0.00 | 80.00 | 1.14 |
| | ****** 5000 Totals** | 7,000.00 | 0.00 | 6,920.00 | 98.86 | 0.00 | 80.00 | 1.14 |
| | ****** 1000 - 5000** | 7,000.00 | 0.00 | 6,920.00 | 98.86 | 0.00 | 80.00 | 1.14 |
| 620002 | Architect Fees | 48,447.65 | 0.00 | 0.00 | 0.00 | 0.00 | 48,447.65 | 100.00 |
| | ****** 6000 Totals** | 48,447.65 | 0.00 | 0.00 | 0.00 | 0.00 | 48,447.65 | 100.00 |
| | ****** 1000 - 6000** | 55,447.65 | 0.00 | 6,920.00 | 12.48 | 0.00 | 48,527.65 | 87.52 |
| 979000 | Undesignated/Unappropriated | 800.00 | 0.00 | 0.00 | 0.00 | 0.00 | 800.00 | 100.00 |
| | | 800.00 | 0.00 | 0.00 | 0.00 | 0.00 | 800.00 | 100.00 |
| | | 56,247.65 | 0.00 | 6,920.00 | 12.30 | 0.00 | 49,327.65 | 87.70 |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Summary** Note this summary includes only the account lines that were included on this report

Fu: 1400 Deferred Maintenance Fund

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $1,200.00 | $0.00 | $948.08 | 79.01 | $0.00 | $251.92 | 20.99 |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 2000 Classified | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 3000 Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 Books & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 5000 Services & Other | 7,000.00 | 0.00 | 6,920.00 | 98.86 | 0.00 | 80.00 | 1.14 |
| Total: 4000 - 5000 | 7,000.00 | 0.00 | 6,920.00 | 98.86 | 0.00 | 80.00 | 1.14 |
| Total: 1000 - 5000 | 7,000.00 | 0.00 | 6,920.00 | 98.86 | 0.00 | 80.00 | 1.14 |
| Total: 6000 Capital Outlay | 48,447.65 | 0.00 | 0.00 | 0.00 | 0.00 | 48,447.65 | 100.00 |
| Total: 7000 Other Outgo/Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 7000 | 55,447.65 | 0.00 | 6,920.00 | 12.48 | 0.00 | 48,527.65 | 87.52 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **(54,247.65)** | **0.00** | **(5,971.92)** | **11.01** | | | |
| Total: Beginning Balance | 76,753.88 | 0.00 | 76,753.88 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | $22,506.23 | $0.00 | $70,781.96 | 314.50 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 800.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | 21,706.23 | 0.00 | 70,781.96 | 326.09 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Fund Summary** Note this summary includes only the account lines that were included on this report

**Fu: 1400 Deferred Maintenance Fund**

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $1,200.00 | $0.00 | $948.08 | 79.01 | $0.00 | $251.92 | 20.99 |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 2000 Classified | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 3000 Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 Books & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 5000 Services & Other | 7,000.00 | 0.00 | 6,920.00 | 98.86 | 0.00 | 80.00 | 1.14 |
| Total: 4000 - 5000 | 7,000.00 | 0.00 | 6,920.00 | 98.86 | 0.00 | 80.00 | 1.14 |
| Total: 1000 - 5000 | 7,000.00 | 0.00 | 6,920.00 | 98.86 | 0.00 | 80.00 | 1.14 |
| Total: 6000 Capital Outlay | 48,447.65 | 0.00 | 0.00 | 0.00 | 0.00 | 48,447.65 | 100.00 |
| Total: 7000 Other Outgo/Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 7000 | 55,447.65 | 0.00 | 6,920.00 | 12.48 | 0.00 | 48,527.65 | 87.52 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **(54,247.65)** | **0.00** | **(5,971.92)** | **11.01** | | | |
| Total: Beginning Balance | 76,753.88 | 0.00 | 76,753.88 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | $22,506.23 | $0.00 | $70,781.96 | 314.50 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 800.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | 21,706.23 | 0.00 | 70,781.96 | 326.09 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



Fu: 1700 Special Reserve Fund for Other Tha

| | | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | % |
|---|---|---|---|---|---|---|---|---|
| | ****** Total Adjusted Beginning Balance** | 728,614.90 | 0.00 | 728,614.90 | 100.00 | 0.00 | 0.00 | 0.00 |
| 866000 | Interest | 11,500.00 | 0.00 | 9,229.53 | 80.26 | 0.00 | 2,270.47 | 19.74 |
| 891900 | Other Authorized Interfund Transfers In | 112.00 | 0.00 | 111.42 | 99.48 | 0.00 | 0.58 | 0.52 |
| | ****** 8000 Totals** | 11,612.00 | 0.00 | 9,340.95 | 80.44 | 0.00 | 2,271.05 | 19.56 |
| | ****** Total Income & Beginning Balance** | $740,226.90 | $0.00 | $737,955.85 | 99.69 | $0.00 | $2,271.05 | 0.31 |
| 979000 | Undesignated/Unappropriated | 3,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 100.00 |
| | | 3,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 100.00 |
| | | 3,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 100.00 |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Summary** Note this summary includes only the account lines that were included on this report

Fu: 1700 Special Reserve Fund for Other Tha

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $11,612.00 | $0.00 | $9,340.95 | 80.44 | $0.00 | $2,271.05 | 19.56 |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 2000 Classified | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 3000 Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 Books & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 5000 Services & Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 6000 Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 7000 Other Outgo/Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 7000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **11,612.00** | **0.00** | **9,340.95** | **80.44** | | | |
| Total: Beginning Balance | 728,614.90 | 0.00 | 728,614.90 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | $740,226.90 | $0.00 | $737,955.85 | 99.69 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 3,000.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | 737,226.90 | 0.00 | 737,955.85 | 100.10 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Fund Summary** Note this summary includes only the account lines that were included on this report

**Fu: 1700 Special Reserve Fund for Other Than Capital Outlay Projects**

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $11,612.00 | $0.00 | $9,340.95 | 80.44 | $0.00 | $2,271.05 | 19.56 |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 2000 Classified | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 3000 Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 Books & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 5000 Services & Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 6000 Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 7000 Other Outgo/Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 7000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **11,612.00** | **0.00** | **9,340.95** | **80.44** | | | |
| Total: Beginning Balance | 728,614.90 | 0.00 | 728,614.90 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | $740,226.90 | $0.00 | $737,955.85 | 99.69 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 3,000.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | 737,226.90 | 0.00 | 737,955.85 | 100.10 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



Fu: 1701 Special Reserve Fund for Other Tha

| | | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|---|
| | ****** Total Adjusted Beginning Balance** | 110.57 | 0.00 | 110.57 | 100.00 | 0.00 | 0.00 | 0.00 |
| 866000 | Interest | 1.00 | 0.00 | 0.85 | 85.00 | 0.00 | 0.15 | 15.00 |
| | ****** 8000 Totals** | 1.00 | 0.00 | 0.85 | 85.00 | 0.00 | 0.15 | 15.00 |
| | ****** Total Income & Beginning Balance** | $111.57 | $0.00 | $111.42 | 99.87 | $0.00 | $0.15 | 0.13 |
| 761900 | Other Authorized Interfund Transfers Out | 112.00 | 0.00 | 111.42 | 99.48 | 0.00 | 0.58 | 0.52 |
| 979000 | Undesignated/Unappropriated | 0.00 | 0.00 | (112.00) | 0.00 | 0.00 | 112.00 | 0.00 |
| | | 0.00 | 0.00 | (112.00) | 0.00 | 0.00 | 112.00 | 0.00 |
| | | 112.00 | 0.00 | (0.58) | (0.52) | 0.00 | 112.58 | 100.52 |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Summary** Note this summary includes only the account lines that were included on this report

Fu: 1701 Special Reserve Fund for Other Tha

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $1.00 | $0.00 | $0.85 | 85.00 | $0.00 | $0.15 | 15.00 |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 2000 Classified | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 3000 Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 Books & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 5000 Services & Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 6000 Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 7000 Other Outgo/Financing Uses | 112.00 | 0.00 | 111.42 | 99.48 | 0.00 | 0.58 | 0.52 |
| Total: 1000 - 7000 | 112.00 | 0.00 | 111.42 | 99.48 | 0.00 | 0.58 | 0.52 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **(111.00)** | **0.00** | **(110.57)** | **99.61** | | | |
| Total: Beginning Balance | 110.57 | 0.00 | 110.57 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | ($0.43) | $0.00 | $0.00 | 0.00 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 0.00 | 0.00 | (112.00) | 0.00 | | | |
| Total: Undesignated | (0.43) | 0.00 | 112.00 | -26,046.51 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Fund Summary** Note this summary includes only the account lines that were included on this report

**Fu: 1701 Special Reserve Fund for Other Than Capital Outlay Projects**

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $1.00 | $0.00 | $0.85 | 85.00 | $0.00 | $0.15 | 15.00 |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 2000 Classified | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 3000 Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 Books & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 5000 Services & Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 6000 Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 7000 Other Outgo/Financing Uses | 112.00 | 0.00 | 111.42 | 99.48 | 0.00 | 0.58 | 0.52 |
| Total: 1000 - 7000 | 112.00 | 0.00 | 111.42 | 99.48 | 0.00 | 0.58 | 0.52 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **(111.00)** | **0.00** | **(110.57)** | **99.61** | | | |
| Total: Beginning Balance | 110.57 | 0.00 | 110.57 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | ($0.43) | $0.00 | $0.00 | 0.00 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 0.00 | 0.00 | (112.00) | 0.00 | | | |
| Total: Undesignated | (0.43) | 0.00 | 112.00 | -26,046.51 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



Fu: 2000 Special Reserve Fund for Postempl

| | | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | % |
|---|---|---|---|---|---|---|---|---|
| | ****** Total Adjusted Beginning Balance** | 54,303.93 | 0.00 | 54,303.93 | 100.00 | 0.00 | 0.00 | 0.00 |
| 866000 | Interest | 800.00 | 0.00 | 687.82 | 85.98 | 0.00 | 112.18 | 14.02 |
| | ****** 8000 Totals** | 800.00 | 0.00 | 687.82 | 85.98 | 0.00 | 112.18 | 14.02 |
| | ****** Total Income & Beginning Balance** | $55,103.93 | $0.00 | $54,991.75 | 99.80 | $0.00 | $112.18 | 0.20 |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Summary** Note this summary includes only the account lines that were included on this report

Fu: 2000 Special Reserve Fund for Postempl

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $800.00 | $0.00 | $687.82 | 85.98 | $0.00 | $112.18 | 14.02 |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 2000 Classified | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 3000 Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 Books & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 5000 Services & Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 6000 Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 7000 Other Outgo/Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 7000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **800.00** | **0.00** | **687.82** | **85.98** | | | |
| Total: Beginning Balance | 54,303.93 | 0.00 | 54,303.93 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | $55,103.93 | $0.00 | $54,991.75 | 99.80 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | 55,103.93 | 0.00 | 54,991.75 | 99.80 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Fund Summary** Note this summary includes only the account lines that were included on this report

**Fu: 2000 Special Reserve Fund for Postemployment Benefits**

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $800.00 | $0.00 | $687.82 | 85.98 | $0.00 | $112.18 | 14.02 |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 2000 Classified | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 3000 Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 Books & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 5000 Services & Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 6000 Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 7000 Other Outgo/Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 7000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **800.00** | **0.00** | **687.82** | **85.98** | | | |
| Total: Beginning Balance | 54,303.93 | 0.00 | 54,303.93 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | $55,103.93 | $0.00 | $54,991.75 | 99.80 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | 55,103.93 | 0.00 | 54,991.75 | 99.80 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



Fu: 2500 Capital Facilities Fund

| | | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|---|
| | ****** Total Adjusted Beginning Balance** | 30,594.81 | 0.00 | 30,594.81 | 100.00 | 0.00 | 0.00 | 0.00 |
| 866000 | Interest | 500.00 | 0.00 | 387.57 | 77.51 | 0.00 | 112.43 | 22.49 |
| | ****** 8000 Totals** | 500.00 | 0.00 | 387.57 | 77.51 | 0.00 | 112.43 | 22.49 |
| | ****** Total Income & Beginning Balance** | $31,094.81 | $0.00 | $30,982.38 | 99.64 | $0.00 | $112.43 | 0.36 |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Summary** Note this summary includes only the account lines that were included on this report

Fu: 2500 Capital Facilities Fund

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $500.00 | $0.00 | $387.57 | 77.51 | $0.00 | $112.43 | 22.49 |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 2000 Classified | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 3000 Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 Books & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 5000 Services & Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 6000 Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 7000 Other Outgo/Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 7000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **500.00** | **0.00** | **387.57** | **77.51** | | | |
| Total: Beginning Balance | 30,594.81 | 0.00 | 30,594.81 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | $31,094.81 | $0.00 | $30,982.38 | 99.64 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | 31,094.81 | 0.00 | 30,982.38 | 99.64 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Fund Summary** Note this summary includes only the account lines that were included on this report

**Fu: 2500 Capital Facilities Fund**

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $500.00 | $0.00 | $387.57 | 77.51 | $0.00 | $112.43 | 22.49 |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 2000 Classified | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 3000 Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 Books & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 5000 Services & Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 6000 Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 7000 Other Outgo/Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 7000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **500.00** | **0.00** | **387.57** | **77.51** | | | |
| Total: Beginning Balance | 30,594.81 | 0.00 | 30,594.81 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | $31,094.81 | $0.00 | $30,982.38 | 99.64 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | 31,094.81 | 0.00 | 30,982.38 | 99.64 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



Fu: 3500 County School Facilities Fund

| | | | Actuals | | | | Unencumbered | |
|---|---|---|---|---|---|---|---|---|
| | | Working | Current | Year To Date | % | Encumbered | Balance | % |
| | ****** Total Adjusted Beginning Balance** | 497,294.55 | 0.00 | 497,294.55 | 100.00 | 0.00 | 0.00 | 0.00 |
| 854500 | School Facilities Apportionments | 0.00 | 0.00 | 4,389,982.00 | 0.00 | 0.00 | (4,389,982.00) | 0.00 |
| 866000 | Interest | 8,000.00 | 0.00 | 6,255.87 | 78.20 | 0.00 | 1,744.13 | 21.80 |
| | ****** 8000 Totals** | 8,000.00 | 0.00 | 4,396,237.87 | ######## | 0.00 | (4,388,237.87) | (54,852.97) |
| | ****** Total Income & Beginning Balance** | $505,294.55 | $0.00 | $4,893,532.42 | 968.45 | $0.00 | ($4,388,237.87) | (868.45) |
| 620002 | Architect Fees | 201,500.00 | 0.00 | 139,841.53 | 69.40 | 10,582.17 | 51,076.30 | 25.35 |
| 620005 | DSA Plans Check Fee | 1,140.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,140.00 | 100.00 |
| 620014 | Construction - Modernization | 0.00 | 452,621.80 | 452,621.80 | 0.00 | 3,514,906.25 | (3,967,528.05) | 0.00 |
| 620019 | Construction - Inspection | 0.00 | 11,200.00 | 11,200.00 | 0.00 | 9,800.00 | (21,000.00) | 0.00 |
| | ****** 6000 Totals** | 202,640.00 | 463,821.80 | 603,663.33 | 297.90 | 3,535,288.42 | (3,936,311.75) | (1,942.51) |
| | ****** 1000 - 6000** | 202,640.00 | 463,821.80 | 603,663.33 | 297.90 | 3,535,288.42 | (3,936,311.75) | (1,942.51) |
| 979000 | Undesignated/Unappropriated | 325,415.00 | 0.00 | 0.00 | 0.00 | 0.00 | 325,415.00 | 100.00 |
| | | 325,415.00 | 0.00 | 0.00 | 0.00 | 0.00 | 325,415.00 | 100.00 |
| | | 528,055.00 | 463,821.80 | 603,663.33 | 114.32 | 3,535,288.42 | (3,610,896.75) | (683.81) |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Summary** Note this summary includes only the account lines that were included on this report

Fu: 3500 County School Facilities Fund

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $8,000.00 | $0.00 | $4,396,237.87 | 54952.97 | $0.00 | ($4,388,237.87) | ######## |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 2000 Classified | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 3000 Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 Books & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 5000 Services & Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 6000 Capital Outlay | 202,640.00 | 463,821.80 | 603,663.33 | 297.90 | 3,535,288.42 | (3,936,311.75) | (1942.51) |
| Total: 7000 Other Outgo/Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 7000 | 202,640.00 | 463,821.80 | 603,663.33 | 297.90 | 3,535,288.42 | (3,936,311.75) | (1942.51) |
| **Total: Net Increase/(Decrease) in Fund Balance** | **(194,640.00)** | **(463,821.80)** | **3,792,574.54** | **(1948.51)** | | | |
| Total: Beginning Balance | 497,294.55 | 0.00 | 497,294.55 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | $302,654.55 | ($463,821.80) | $4,289,869.09 | 1417.41 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 325,415.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | (22,760.45) | (463,821.80) | 4,289,869.09 | -18,847.91 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Fund Summary** Note this summary includes only the account lines that were included on this report

**Fu: 3500 County School Facilities Fund**

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $8,000.00 | $0.00 | $4,396,237.87 | 54,952.97 | $0.00 | ($4,388,237.87) | ########) |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 2000 Classified | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 3000 Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 Books & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 5000 Services & Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 6000 Capital Outlay | 202,640.00 | 463,821.80 | 603,663.33 | 297.90 | 3,535,288.42 | (3,936,311.75) | (1,942.51) |
| Total: 7000 Other Outgo/Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 7000 | 202,640.00 | 463,821.80 | 603,663.33 | 297.90 | 3,535,288.42 | (3,936,311.75) | (1,942.51) |
| **Total: Net Increase/(Decrease) in Fund Balance** | **(194,640.00)** | **(463,821.80)** | **3,792,574.54** | **(1948.51)** | | | |
| Total: Beginning Balance | 497,294.55 | 0.00 | 497,294.55 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | $302,654.55 | ($463,821.80) | $4,289,869.09 | 1,417.41 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 325,415.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | (22,760.45) | (463,821.80) | 4,289,869.09 | -18,847.91 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



Fu: 4000 Special Reserve Fund for Capital O

| | | | Actuals | | | | Unencumbered | |
|---|---|---|---|---|---|---|---|---|
| | | Working | Current | Year To Date | % | Encumbered | Balance | % |
| | ****** Total Adjusted Beginning Balance** | 0.08 | 0.00 | 0.08 | 100.00 | 0.00 | 0.00 | 0.00 |
| 761200 | Between General Fund and Special Reserve I | 0.00 | 0.00 | 0.08 | 0.00 | 0.00 | (0.08) | 0.00 |
| 976000 | Other Commitments | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 100.00 |
| | | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 100.00 |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Summary** Note this summary includes only the account lines that were included on this report

Fu: 4000 Special Reserve Fund for Capital O

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $0.00 | $0.00 | $0.00 | 0.00 | $0.00 | $0.00 | 0.00 |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 2000 Classified | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 3000 Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 Books & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 5000 Services & Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 6000 Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 7000 Other Outgo/Financing Uses | 0.00 | 0.00 | 0.08 | 0.00 | 0.00 | (0.08) | 0.00 |
| Total: 1000 - 7000 | 0.00 | 0.00 | 0.08 | 0.00 | 0.00 | (0.08) | 0.00 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **0.00** | **0.00** | **(0.08)** | **0.00** | | | |
| Total: Beginning Balance | 0.08 | 0.00 | 0.08 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | $0.08 | $0.00 | $0.00 | 0.00 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 1.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | (0.92) | 0.00 | 0.00 | 0.00 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Fund Summary** Note this summary includes only the account lines that were included on this report

**Fu: 4000 Special Reserve Fund for Capital Outlay Projects**

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $0.00 | $0.00 | $0.00 | 0.00 | $0.00 | $0.00 | 0.00 |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 2000 Classified | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 3000 Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 Books & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 5000 Services & Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 6000 Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 7000 Other Outgo/Financing Uses | 0.00 | 0.00 | 0.08 | 0.00 | 0.00 | (0.08) | 0.00 |
| Total: 1000 - 7000 | 0.00 | 0.00 | 0.08 | 0.00 | 0.00 | (0.08) | 0.00 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **0.00** | **0.00** | **(0.08)** | **0.00** | | | |
| Total: Beginning Balance | 0.08 | 0.00 | 0.08 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | $0.08 | $0.00 | $0.00 | 0.00 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 1.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | (0.92) | 0.00 | 0.00 | 0.00 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



Fu: 4001 Special Reserve Fund for Capital O

| | | | Actuals | | | | Unencumbered | |
|---|---|---|---|---|---|---|---|---|
| | | Working | Current | Year To Date | % | Encumbered | Balance | % |
| | ****** Total Adjusted Beginning Balance** | 143.44 | 0.00 | 143.44 | 100.00 | 0.00 | 0.00 | 0.00 |
| 866000 | Interest | 1.00 | 0.00 | 1.10 | 110.00 | 0.00 | (0.10) | (10.00) |
| | ****** 8000 Totals** | 1.00 | 0.00 | 1.10 | 110.00 | 0.00 | (0.10) | (10.00) |
| | ****** Total Income & Beginning Balance** | $144.44 | $0.00 | $144.54 | 100.07 | $0.00 | ($0.10) | (0.07) |
| 761200 | Between General Fund and Special Reserve I | 145.00 | 0.00 | 144.54 | 99.68 | 0.00 | 0.46 | 0.32 |
| 976000 | Other Commitments | 125.20 | 0.00 | 0.00 | 0.00 | 0.00 | 125.20 | 100.00 |
| | | 125.20 | 0.00 | 0.00 | 0.00 | 0.00 | 125.20 | 100.00 |
| 979000 | Undesignated/Unappropriated | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 100.00 |
| | | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 100.00 |
| | | 271.20 | 0.00 | 144.54 | 53.30 | 0.00 | 126.66 | 46.70 |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Summary** Note this summary includes only the account lines that were included on this report

Fu: 4001 Special Reserve Fund for Capital O

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $1.00 | $0.00 | $1.10 | 110.00 | $0.00 | ($0.10) | (10.00) |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 2000 Classified | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 3000 Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 Books & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 5000 Services & Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 6000 Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 7000 Other Outgo/Financing Uses | 145.00 | 0.00 | 144.54 | 99.68 | 0.00 | 0.46 | 0.32 |
| Total: 1000 - 7000 | 145.00 | 0.00 | 144.54 | 99.68 | 0.00 | 0.46 | 0.32 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **(144.00)** | **0.00** | **(143.44)** | **99.61** | | | |
| Total: Beginning Balance | 143.44 | 0.00 | 143.44 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | ($0.56) | $0.00 | $0.00 | 0.00 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 125.20 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 1.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | (126.76) | 0.00 | 0.00 | 0.00 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Fund Summary** Note this summary includes only the account lines that were included on this report

**Fu: 4001 Special Reserve Fund for Capital Outlay Projects**

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $1.00 | $0.00 | $1.10 | 110.00 | $0.00 | ($0.10) | (10.00) |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 2000 Classified | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 3000 Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 Books & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 5000 Services & Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 6000 Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 7000 Other Outgo/Financing Uses | 145.00 | 0.00 | 144.54 | 99.68 | 0.00 | 0.46 | 0.32 |
| Total: 1000 - 7000 | 145.00 | 0.00 | 144.54 | 99.68 | 0.00 | 0.46 | 0.32 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **(144.00)** | **0.00** | **(143.44)** | **99.61** | | | |
| Total: Beginning Balance | 143.44 | 0.00 | 143.44 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | ($0.56) | $0.00 | $0.00 | 0.00 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 125.20 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 1.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | (126.76) | 0.00 | 0.00 | 0.00 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



Fu: 4002 Special Reserve Fund for Capital O

| | | | Actuals | | | | Unencumbered | |
|---|---|---|---|---|---|---|---|---|
| | | Working | Current | Year To Date | % | Encumbered | Balance | % |
| | ****** Total Adjusted Beginning Balance** | 145.54 | 0.00 | 145.54 | 100.00 | 0.00 | 0.00 | 0.00 |
| 866000 | Interest | 2.00 | 0.00 | 1.11 | 55.50 | 0.00 | 0.89 | 44.50 |
| | ****** 8000 Totals** | 2.00 | 0.00 | 1.11 | 55.50 | 0.00 | 0.89 | 44.50 |
| | ****** Total Income & Beginning Balance** | $147.54 | $0.00 | $146.65 | 99.40 | $0.00 | $0.89 | 0.60 |
| 761200 | Between General Fund and Special Reserve I | 147.00 | 0.00 | 146.65 | 99.76 | 0.00 | 0.35 | 0.24 |
| 976000 | Other Commitments | 128.08 | 0.00 | 0.00 | 0.00 | 0.00 | 128.08 | 100.00 |
| | | 128.08 | 0.00 | 0.00 | 0.00 | 0.00 | 128.08 | 100.00 |
| 979000 | Undesignated/Unappropriated | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 | 100.00 |
| | | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 | 100.00 |
| | | 277.08 | 0.00 | 146.65 | 52.93 | 0.00 | 130.43 | 47.07 |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Summary** Note this summary includes only the account lines that were included on this report

Fu: 4002 Special Reserve Fund for Capital O

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $2.00 | $0.00 | $1.11 | 55.50 | $0.00 | $0.89 | 44.50 |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 2000 Classified | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 3000 Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 Books & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 5000 Services & Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 6000 Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 7000 Other Outgo/Financing Uses | 147.00 | 0.00 | 146.65 | 99.76 | 0.00 | 0.35 | 0.24 |
| Total: 1000 - 7000 | 147.00 | 0.00 | 146.65 | 99.76 | 0.00 | 0.35 | 0.24 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **(145.00)** | **0.00** | **(145.54)** | **100.37** | | | |
| Total: Beginning Balance | 145.54 | 0.00 | 145.54 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | $0.54 | $0.00 | $0.00 | 0.00 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 128.08 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 2.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | (129.54) | 0.00 | 0.00 | 0.00 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Fund Summary** Note this summary includes only the account lines that were included on this report

**Fu: 4002 Special Reserve Fund for Capital Outlay Projects**

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $2.00 | $0.00 | $1.11 | 55.50 | $0.00 | $0.89 | 44.50 |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 2000 Classified | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 3000 Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 Books & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 5000 Services & Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 6000 Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 7000 Other Outgo/Financing Uses | 147.00 | 0.00 | 146.65 | 99.76 | 0.00 | 0.35 | 0.24 |
| Total: 1000 - 7000 | 147.00 | 0.00 | 146.65 | 99.76 | 0.00 | 0.35 | 0.24 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **(145.00)** | **0.00** | **(145.54)** | **100.37** | | | |
| Total: Beginning Balance | 145.54 | 0.00 | 145.54 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | $0.54 | $0.00 | $0.00 | 0.00 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 128.08 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 2.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | (129.54) | 0.00 | 0.00 | 0.00 | | | |

# Budget Report

From 05/01/2023 thru 05/31/2023



**Fund Summary** Note this summary includes only the account lines that were included on this report

**Fu: 4009 Special Reserve Fund for Capital Outlay Projects**

| | Working | Actuals Current | Actuals Year To Date | % | Encumbered | Unencumbered Balance | Unencumbered % |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Total: 8000 Revenues | $1,800.00 | $0.00 | $1,547.71 | 85.98 | $0.00 | $252.29 | 14.02 |
| Expenditures | | | | | | | |
| Total: 1000 Certificated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 2000 Classified | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 3000 Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 Books & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 5000 Services & Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 4000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 6000 Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 7000 Other Outgo/Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total: 1000 - 7000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total: Net Increase/(Decrease) in Fund Balance** | **1,800.00** | **0.00** | **1,547.71** | **85.98** | | | |
| Total: Beginning Balance | 122,189.53 | 0.00 | 122,189.53 | 100.00 | | | |
| Total: Ending Fund Balance (9790) | $123,989.53 | $0.00 | $123,737.24 | 99.80 | | | |
| Components of Ending Fund Balance | | | | | | | |
| Total: Nonspendable (9710 - 9719) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Restricted (9730 - 9749) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Committed (9750 - 9769) | 107,010.86 | 0.00 | 0.00 | 0.00 | | | |
| Total: Assigned (9770 - 9788) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Unassigned (9789 - 9790) | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total: Undesignated | 16,978.67 | 0.00 | 123,737.24 | 728.78 | | | |

# REPORTS AND PRESENTATIONS

BOARD REPORT 6/12/23

**Elementary Report**: Enrollment as of 6/12/23: 306

A wonderful evening of celebration was held on June 1st, 2023 as the 33 Graduates of the 8th grade class of West Park Elementary School took part in the 2023 Graduation Ceremony!

A great community turnout of family and friends witnessed an emotion-filled evening of heart-felt endings and exciting beginnings as our graduates make their way to new lives as high school students!

Of particular note:

- A huge debt of thanks is due our Upper Grade team for their preparation of our graduates.
- My appreciation goes out as well to Director Rangel and his team for venue support.
- A big thank you to our Board of Trustees and to Dr. Clark, who gave a stirring promotion address.
- Particular thanks to Mr. Yang and Ms. Hernandez for their participation in the ceremony.
- Our five honorees (valedictorians and salutatorian) gave incredible, heart-felt speeches.
- And finally, my appreciation to the graduates themselves. You worked hard and accomplished much. We are proud of you!

Switching gears, Summer School has begun! June 5th saw us open our gates to 85 TK-7th grade students who are receiving intensive instruction and support in reading comprehension, vocabulary building and math computation. The West Park Summer School program runs through June 30th.

On a final note, I am proud to report that 11 of our 33 8th grade graduates qualify for Honors Math at Washington Union High School! Fully 1/3 of our graduates enter high school at Honors level! My deepest appreciation to the Upper Grade team (and particularly to our Math teacher, Mrs. Andresen,) who were instrumental in this accomplishment!

**Charter Report**: Enrollment as of 6/12/23: 170 (reflects loss of graduating Seniors)

The Fresno Convention Center was home to two West Park Charter Academy ceremonies on Thursday, May 25, 2023! First, the 8th grade Promotion Ceremony was held at 3:30pm before hundreds of family and well-wishers! Later in the evening, the West Park Charter 12th Grade Graduation Commencement was held. An even larger crowd filled the venue as our graduates ended their time at Charter and took the first steps toward an exciting life to come. The staff did a marvelous job building and carrying out the programs for each event. They were flawless!

Those events effectively ended the 2022/23 Charter school year - but not for everyone! The Charter Support Team, comprised of Casandra Garner, Thuy Tran- and Elizabeth Murillo, have been hard at work finalizing the mountain of year-end paperwork while preparing and beginning distribution of the 2023/24 materials. The hard work and professional care taken by these ladies ensures that, come August, the Charter school year can begin effectively! My hat's off to these wonderful ladies and the work that they do!

# Human Resources Department

**ITEM:** Human Resources Board Report

**PRESENTER:** Tamita Boyd, Director of Human Resources

**DATE:** June 12th, 2023

---

- Retirement Recognition: Mrs. Lee
- 1st Annual Job Fair
- WPECA Negotiations Update
- CSEA Negotiations Update
- Job Posting/ Interviewing Update

# MOT Department

**ITEM:** MOT Board Report

**PRESENTER:** Representative

**DATE:** June 12th, 2023

---

- Modernization Update
- Summer School
- Summer MOT department plans

# Maintenance and Operations Board Report

June 12, 2023

Good evening esteemed Board, Superintendent, and Community Members.

Summer School has begun and as previously stated, modernization is in full effect. This month is a very exciting month for us as we start to see the transformation of our campus come to life. If you get a chance to visit our campus this month, you will see many people doing great work on our campus. We will have painters laying a fresh paint job on our building. The demolition crew is tearing down the staff restrooms in the elementary office. All the doors to our classrooms will be torn down and new doors will be installed. The multi-purpose room will be getting the west wall (facing the campus) torn down and redone for a whole new look. The interior of the mutli-purpose room will start taking form as they begin to put everything back together.

As for summer school, my staff is making sure that all the needs of staff and students are being met. This summer, we have plans to update the paint on the curb on the Valentine side of the street. We are also planning on repainting the parking lot white lines and, if possible, repaint the yellow lines in the corridors for student safety as well. Our grounds crew will be changing out valves and sprinklers where needed and will continue the upkeep of our grounds.

That is it for tonight, and I will be updating you with some pictures at the next meeting.

**ITEM: Technology Report**

**PRESENTER(S): Randy Randolph**

**DATE: June 12, 2023**

**ACTION: Information**

**BACKGROUND:**

1. **Summer activities and projects**

   Preparing for the next school year will include the tasks of preparing, updating, and rolling over the student information systems for both schools; updating and preparing district and instructional resources; maintaining and updating state data sites such as CALPADS. We will also be meeting with key staff members to share ideas on how to better utilize some of the resources we currently have. During the summer, we will also be attending trainings and meetings regarding the areas of assessment and data. We will be working at the charter sites and the elementary classrooms to address needs and prepare them for use.

**ITEM:** Cafeteria Report

**PRESENTER:** LILIA ROMERO

**DATE:** June 12, 2023

**ACTION:** Monthly Report

This was a great year for my food service department. We were awarded grant funds to start off the upcoming year. We served over 64,000 meals to our students this includes breakfast, lunch, supper and snack. Summer school started last week and we are serving 125 meals for breakfast and lunch each day. During the last month of school it has been difficult getting around the construction and being under staff in our department. With the team effort and support from everyone, we were able to delivered the quality of nutritious food to our students.

Next year San Joaquin Valley Purchasing USDA Cooperative bidding was finalized last month. These are the vendors for next year. GoldStar- is our new awarded bid for fresh produce and Sysco for commodities. Bimbo bakery, Sysco, Producers Dairy and P&R Paper are the vendors that are to rollover for next year for ordering our product.

**ITEM:** Business Services Activities

**PRESENTER:** Jordan Soliz, Director of Business Services

**DATE:** 06/12/2023

**BOARD REPORT:** Monthly Update

Current Business Services activities:

The year end process items for my department have begun. Accounts payable cutoff deadlines for payment processing in the 2022-23 fiscal year is June 19th. Amanda in our AP department has worked very hard to ensure all items are processed according to these deadlines. The lengthy process of Year End Closing is underway, reconciling cash accounts, materials inventory, balancing specific budget funds and resources and processing necessary journal entries to correct funding source. Auditing services, LPS, have sent out their requested items for 2022-23 Audit. I've begun compiling lists of necessary items and departments it will pertain to, to ensure items are turned in a timely manner. Payroll was due today the 12th, this payroll was exceptionally larger than normal because it contained the board approved CSEA retro active payments and increases. Time and attention always goes into this process to ensure employees are paid accurately and in a timely fashion. Other various items include; Consolidated Application Winter Reporting, Title funds I-V expenditures and carryovers, After School Program for 23/24 budget and program overview. We've had several meetings with Fresno County office and CTFF's in regards to our vision for this coming school year's after school program.

# ACTION ITEMS

**ITEM:** Digital Marquee for West Park Elementary School District

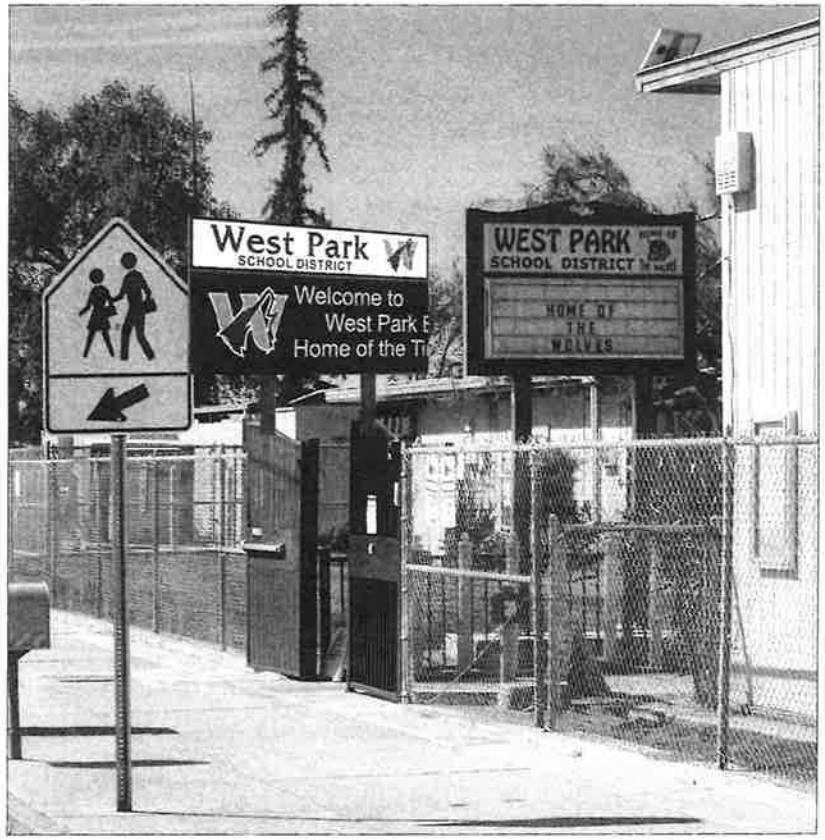
**PRESENTER:** Dr. Brian Clark, Superintendent

**DATE:** 06/12/2023

**BOARD DECISION:** Request for Approval

**BACKGROUND:**

We are seeking approval of a new digital marquee for West Park ESD. The marquee will be centrally located allowing for a better vantage point for our community. It will entail better quality images and serve as a resource to increase district communication







Repositioned view with new footing

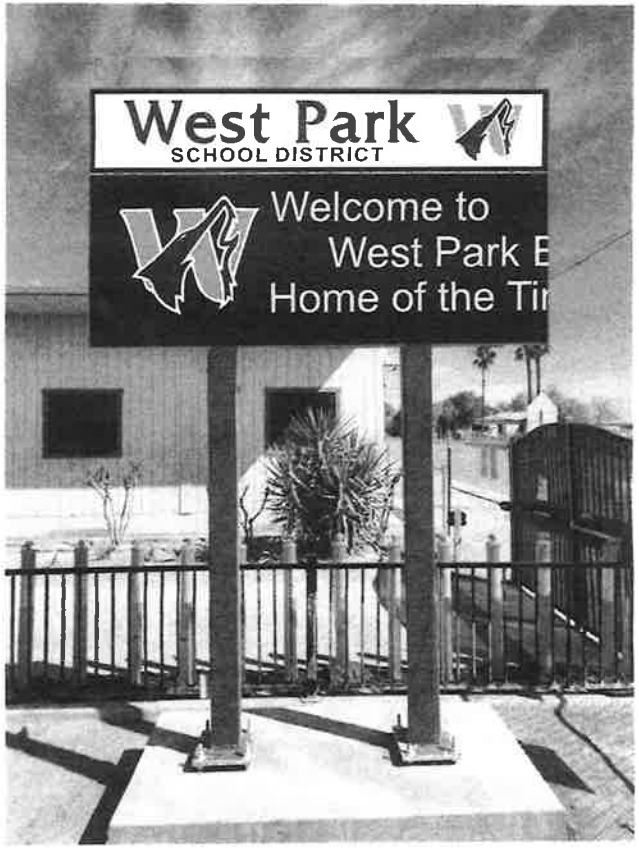
ATTENTION: PROOF ALL DRAWINGS CAREFULLY! IT IS THE RESPONSIBILITY OF THE CUSTOMER TO APPROVE COLOR, STYLE, SHAPE, PROPORTION OF GRAPHICS AND LOGOS, AND SPELLING OF TRADEMARKS AND SERVICEMAR

SIGNS OF SUCCESS
Ph: 909-563-1823
Fx: 909-563-1801
SignsOfSuccess@msn.com
1400 S. Vineyard Ave. B
Ontario, CA 91761

| | | | | | |
|---|---|---|---|---|---|
| DATE | | CUSTOMER/PROJECT/ADDRESS | West Park Elementary School | CUSTOMER APPROVAL | DATE |
| DRAWING # | | | 2695 S. Valentine Ave. | LANDLORD APPROVAL | DATE |
| DRAWN BY | JP | | Fresno, CA. 93706 | REVISIONS | |
| SCALE | NOTED | NOTES: | Double sided digital marquee retrofit | SALESPERSON: JP | |

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Overlay size comparison

ATTENTION: PROOF ALL DRAWINGS CAREFULLY! IT IS THE RESPONSIBILITY OF THE CUSTOMER TO APPROVE COLOR, STYLE, SHAPE, PROPORTION OF GRAPHICS AND LOGOS, AND SPELLING OF TRADEMARKS AND SERVICEMARI

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Ontario, CA 91761

| | | | | | |
|---|---|---|---|---|---|
| DATE | | CUSTOMER/PROJECT/ADDRESS | West Park Elementary School | CUSTOMER APPROVAL | DATE |
| DRAWING # | | | 2695 S. Valentine Ave. | LANDLORD APPROVAL | DATE |
| DRAWN BY | JP | | Fresno, CA. 93706 | REVISIONS | |
| SCALE | NOTED | NOTES: | Double sided digital marquee retrofit | SALESPERSON: JP | |

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# QUOTE

## Signs of Success

NO. 0419-001
DATE: 04-19-2023

1400 S. Vineyard Ave. B, Ontario, CA. 91761
Phone 909.563.1823
Email: SignsofSuccess@msn.com

**EXPIRATION DATE 07-18-2023**

**TO** West Park Elementary School
2695 S. Valentine Ave.
Fresno, CA 93706

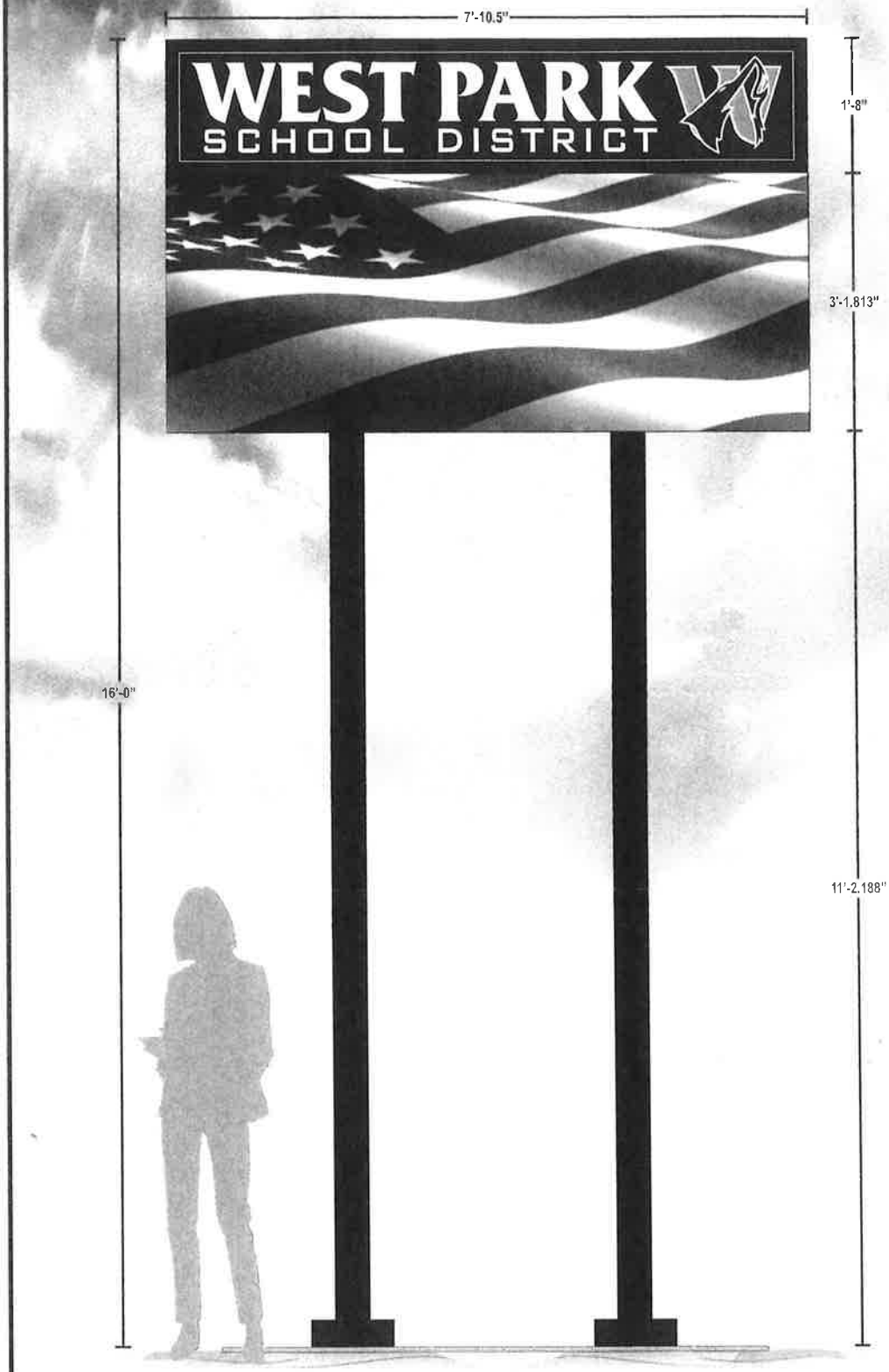
| SALESPERSON | JOB | PAYMENT TERMS | DUE DATE |
|---|---|---|---|
| Julian P | West Park Elementary School | 50/50 | |

| QTY | DESCRIPTION | UNIT PRICE | LINE TOTAL |
|---|---|---|---|
| 1 (one) | **Double SIDED GENISIS 1.7 X SERIES SMD LED SIGN 3'0"-x 8'-0"'**<br>**Display Specifications**<br>Physical Pitch.....7.5mm<br>SMDs.....SMD2727<br>Screen Size.....3'-0" x 8'-0"<br>Est. Weight.....640 lbs.<br>Square Feet.....24.00<br>Service Access.....Front<br>**AP/ router and control system**<br>**School ID cabinet 18" x 96" illuminated D/F** | $24,580.00<br><br><br><br><br><br><br>$2,200.00<br>$1,800.00 | $24,580.00<br><br><br><br><br><br><br>$2,200.00<br>$1,800.00 |
| | **Display Capabilities**<br>Color Capability.....280 Trillion Colors<br>Viewing Angle.....120 Degrees<br>Brightness.....5500-10000 NITS<br>Ip Grade.....IP65<br>Working Voltage.....120 | | |
| 1 | **INSTALLATION (Retrofit existing sign)** | $4,160.00 | $4,160.00 |
| | Included: Life subscription to Novastar for scheduling and content loading. Accessible via Tablet controller, PC or MOBILE DEVICE. | Free | Free |
| | | **7.975% Sale tax** | $2,611.02 |
| | | **Total** | **$35,351.02** |
| **Move sign** | **New foundation, engineering and move sign (DSA inspections)** | **$19,080.00** | **$19,080.00** |

Quotation prepared by: Julian Pearson _____

This is a quotation on the goods named, subject to the conditions noted below:

To accept this quotation, sign here and return: _____




**Details:**

*Remove existing sign cabinet & pole columns. Manufacture & install (1) new double sided LED message board sign display. Upper cabinet fabricated out of 2" square tube aluminum with .080 aluminum skin painted with satin blue acrylic polyurethane. Interior lighting will be high intensity white LED modules. Faces routed out of 3/16"white SG acrylic decorated with (3M) translucent vinyl films. Message center will be a full color RGB LED painted with satin black acrylic polyurethane. Display mounted on 5" square tube columns painted with satin blue acrylic polyurethane. Sign display will be plate mounted using the existing bolt-up foundation. Fabrication, electrical & installation will be done according to DSA, UL & NEC requirements.*

*Note: Optional location with direct bury pole columns in new footings & mow strip.*

**DOUBLE SIDED LED MESSAGE CENTER POLE SIGN**

3' 1-13/16" x 7' 10-1/2" 10MM RGB LED / 96x240 RESOLUTION

3/16" WHITE SG ACRYLIC FACE PANELS
(3M) #36 BLUE TRANS. VINYL FILM
(3M) #51 GRAY TRANS. VINYL FILM

SATIN BLUE ACRYLIC POLYURETHANE
SATIN BLACK LED MESSAGE CENTER
FULL COLOR RGB LED MESSAGE CENTER

UL / NEC / TITLE 24 COMPLIANCE
Sign fabrication to be UL 48 and NEC Article 600 compliant including proper grounding & bonding with disconnect switch.

All signs to be controlled by Auto Timer + Photo Control. For LED & UL listed signs, All signs must include Voltage or have UL Listed Energy Verified Label

2022 CA Energy Code will be installed prior to final inspection which include either a time clock/photo cell combination or an astronomical time clock.

CUSTOMER APPROVAL:
Sign: _____ DATE: _____
PROPERTY OWNER APPROVAL:
Sign: _____ DATE: _____

THIS DESIGN IS THE PROPERTY OF FRESNO NEON SIGN CO. INC. NO UNAUTHORIZED USE OR REPRODUCTION IS ALLOWED.

DATE: 5/24/2023
SCALE: 3/4"=1'
DRAWING NUMBER: WP-LEDP

5901 E. Clinton Ave.
Fresno, CA. 93727
T (559) 292-2944
F (559) 292-2980
sales@fresnoneon.com
www.fresnoneon.com

PROJECT: West Park School District
ADDRESS: 2695 S. Valentine Ave. Fresno CA
SALES PERSON: KC Rutiaga

Lighting Up the Valley
Since 1932

5901 E. Clinton Avenue | Fresno, California 93727
Phone 559.292.2944 | Fax 559.292.2980
Contractor's State License No. 193265
DIR Registration No. 1000014230

# PROPOSAL AND SALES CONTRACT

| | | | |
|---|---|---|---|
| **Customer:** | West Park Elementary<br>2695 S Valentine Avenue<br>Fresno, CA 93706 | **Date:** | June 2, 2023 |
| **Contact Person:** | Brian Clark | **Project Manager:** | KC Rutiaga |
| **Telephone:** | (559) 233-6501 | **Job Name:** | West Park Elementary |
| **Email \| Facsimile:** | ruben_r@wpesd.org | **Job Address:** | 2695 S Valentine Avenue<br>Fresno, CA 93706 |

*This agreement is made between **Fresno Neon Sign Company, Inc.**, and **CUSTOMER.***

**SCOPE OF WORK:** Furnish labor and materials to remove existing bolt up pole sign and dispose. Reuse anchor bolts and foundation. Manufacture and install (1) one 16'-0" OAH pole sign with 3'-1.75" x 7'-10.5" double-sided Optec 10mm RGB LED message display as per drawing WP-LEDP. Sign to be mounted on existing double-pole with bolt up foundation. Sign to be fabricated out of .125 aluminum with 2" aluminum square tube frame. Sign to be painted with Matthews satin acrylic polyurethane smooth finish. Faces to be routed out of 3/16" acrylic decorated with 3M translucent vinyl decoration. Internally illuminated to be supplied with white LED modules & low voltage power supplies. Connect to Customer supplied electrical if available within 5' at time of installation. Install per DSA approved engineered drawings. ***PREVAILING WAGES INCLUDED. NO DSA REQUIRED DUE TO EXISTING STRUCTURE. BOND INCLUDED.***

**Optec specifications are as follows:**

- LED Pixel Pitch: 10.0mm
- Matrix Size: 96 x 240
- Viewing Area: 3' 1 13/16" x 7' 10 1/2"
- Cabinet Size: 3' 1 13/16" x 7' 10 1/2" x 6 11/16"
- Color: RGB
- Color Processing: RGB 281 Trillion Levels-M
- LED's per pixel: Red: 1 Green: 1 Blue: 1
- Total # of LED's: 138240
- Character Size: 2.75 Inches
- # of Lines/Char. Line: 13 line(s), 40 characters
- Brightness: 10000 NIT's (+-5%)
- Viewing Angle: 140 Degrees Horizontal
- Display Configuration: Double Face (2 Cabinets - Primary/Secondary)
- Maintenance Door: Front
- Cabinet Design: Module
- Display Net Weight: Approx. 309.97 lbs. per face (+/- 10%)
- Ventilation: Rear Vent
- Dimming Levels: 100 - Auto & Manual
- Dimming/Temp. Sensor: Dimming/Temp. Sensor - Auto
- Software: MeCloud
- Software Upgrade: 5 Years Software Upgrades
- Software Training: Webinar
- AC Power Required: Single Phase 120V or 240V 50/60Hz
- Total Boot Up Amps* (120V): 18.0 (Reference to shop drawing for power
- requirements and distribution)
- Regular Operating Amps* (120V): 5.23
- Example Electrical Cost* (120V): US$0.82/Day
- Venting Requirement*: 345.44 CFM
- Warranty*: 5 Year Parts Warranty (Cell Modem carries a 5-year part warranty)

**CONTRACTOR RESPONSIBILITIES**

1. Design, provide, and install a new marquee sign using existing footing.
2.. Responsible for final hookup and initial programming training.
3. Contractor is responsible for cell data. District will show point of connection for both. Final hookup and programming is the responsibility of contractor.

**DISTRICT RESPONSIBILITIES**

1. Provide two (2) electrical circuits from external panel to sign location.

**TOTAL BASE BID**

**$53,734.75**
**1,480.66 Tax**
**$55,215.41**

**ADDITIONAL FEES:** Fresno Neon has not included the cost of a pre-installation site survey in this quote unless noted otherwise. Issues such as lack of access, lack of adequate power to the sign location, the need for an exterior or interior wireway, etc., are often not determined until the survey is complete. Prices do not include the cost of unforeseen requirements such as noted above. Further, prices above do not include: 1) **Permits:** City, County, and/or Division of the State Architect (DSA) permit fees if permits are required by law. Permits are billed at cost; 2) **Engineering:** Wet-stamped structural engineering, if required. Engineering fees are billed at cost plus acquisition/ administrative fees; and 3) **Staff Time:** Time required to secure permits and/or engineering at a rate of **$90.00 per hour.** Staff time may include, but is not limited to, travel time to and from the city or county of jurisdiction, permit application time, site plan development, DSA structural drawing development, attachment detail development, and footing detail development. Staff time exceeding one (1) hour to secure the final inspection with the city official will be billed at $90.00 per hour.

**PRICE INCREASES**: Any repairs or additional work that may be required due to unknown circumstances such as ***wall access limitations, concrete walls, double walls without access between, walls without structural support sufficient to install signage, or the existence of roof*** membranes, other than those specified above, will be an extra cost. Contract does not include a pre-installation survey to determine these issues, unless specified. It is the customer's responsibility to make such determinations or to make arrangements for a pre-installation survey to be conducted.

**PREVAILING WAGES:** All prices are at the standard labor rate. Prevailing wage rates are available upon request.

**PAYMENT TERMS:** A **50% deposit** is required to begin the permit acquisition, fabrication, or installation process. For new signage fabrication, a **40% progress payment** is due when signage is ready for installation. **The balance plus permit-related fees (permit fees and staff time to acquire permits) is due upon completion.** Fresno Neon retains the right of ownership of all new signage until balance is paid in full. Payment is to be paid in the form of cash, check, or credit card.

**FINANCING:** We offer financing through Time Payment. Click here to learn more and apply:

https://apply.timepayment.com/about-financing/?dealercode=06FZR&apptype=B

**CASH VS. CREDIT SALES:** Prices stated are the cash discount price which is offered for all Customers who opt to pay with cash, check or money order. Credit sales are billed at the standard price rate which is 3% above the stated price. Customer must disclose in advance their intended method of payment.

**LEAD TIMES:** Allow eight (8) weeks advance notice to schedule installations, or twelve (12) weeks for new fabrication projects from the date of acquiring city or county permits, or if permits are not required, from the date of contract, unless otherwise specified above. ***For sub-installations, if the scheduled installation date is delayed due to causes outside of Fresno Neon's control, the next available installation date will be offered.*** Contract price is subject to change based upon approved engineering requirements unknown at the time of contract.

**CUSTOMER RESPONSIBILITIES:** Fresno Neon Sign Company possesses a C-45 Electric Sign Licensure. As such, this contract ***does not provide for electrical circuits to the site of the signage*** or the installation of data communication cable to the site of the signage, unless specified in writing. The customer is required to provide all necessary electrical circuits and to run all data communication cable, where applicable, prior to the scheduled installation date. Customer is required to ensure that any new or existing electrical circuits are Title 24 compliant with an astronomical timer as required by law. Failure to pass final inspection due to lack of compliance will result in additional costs incurred to correct the electrical code compliance.

**ADDITIONAL TERMS:** Fresno Neon will not be held liable for any underground obstacles while drilling. Any reconstruction work on an existing sign is undertaken assuming that it is in good working order. Property owner is required to carry fire, tornado and other necessary insurance upon the above work. Fresno Neon to carry all necessary Worker's Compensation and Public Liability insurance on the above work. If artwork is not created by Fresno Neon, customer is required to provide clean digital artwork. There is a $25.00 fee for all checks returned for non-payment. In the event any third parties are employed to collect any outstanding monies owed on this agreement, the undersigned agrees to pay reasonable collection costs, including attorney fees, whether or not litigation has commenced, and all costs of litigation incurred. The customer may be liable for payment in full in advance of the installation date should the delay in installation be the result of the customer's failure to ready the installation site prior to the anticipated installation date. All invoices not paid within thirty (30) days are subject to a 1.5% per month service charge retroactive to the date of delivery, unless otherwise specified. If the buyer is a corporation or a limited liability company, the undersigned hereby agrees that they will be personally liable for any indebtedness owed by the Corporation or Limited Liability Company.

**LED MESSAGE BOARD CUSTOMER RESPONSIBILITIES:** Prices stated do not include on-site or remote software training or programming training. Training may be purchased at an additional fee. Each Customer will be provided with the applicable computer software program for their LED message board prior to the scheduled installation date. Customer will also be provided with an opportunity to attend a free online webinar related to the use and programming of their LED unit. It is the Customer's responsibility to install the software and attend the webinar prior to the signage installation date so that they are adequately prepared to program their sign. For wireless communication devices, it is the Customer's responsibility to install the building antenna (provided by Fresno Neon) and connect it to the user PC. Fresno Neon will install the

sign antenna. Fresno Neon will install the sign and set up a test pattern prior to leaving the site to ensure that the sign and program are working properly.

**WARRANTIES:** New signs have a one-year (12 month) guarantee against faulty workmanship and materials, unless otherwise specified above. All new ballasts carry a two-year (24 month) factory guarantee, not including labor. All new lamps carry a 90-day guarantee, not including labor. All warranties shall become null and void if any contractor other than Fresno Neon Sign Co. Inc. has serviced, repaired, or installed signage, sign panels or electrical components in the product before or during the term of the warranty. All new electric signs will include an Underwriter's Laboratories inspection and label. Fresno Neon Sign Co., Inc. will not guarantee repair or replacement in the event of vandalism, improper use, a natural disaster or other weather event that damages or destroys the product.

**FORCE MAJEURE:** All agreements and deadlines are contingent upon strikes, accidents or delays such as rain, weather conditions, inability to obtain necessary materials, permit delays, construction delays not related to Fresno Neon Sign Co., Inc., or government regulations beyond our control.

**NOTICE TO OWNER:** (§ 7018.5 Contractor's License Law) Under the Mechanics' Lien Law, any contractor, subcontractor, laborer, material supplier or other person who helps to improve your property and is not paid for his labor, services or material, has a right to enforce his claim against your property. Under the law you may protect yourself against any such claims by filing a bond before commencing such work of improvement or modification thereof, in the office of the county recorder of the county the property is situated. Said bond shall be in an amount not less than fifty percent (50%) of the contract price and shall, in addition to any conditions for the performance of the contract, be conditioned to provide for the payment in full of the claims of all persons furnishing labor, services, equipment or materials for the work described in said contract.

**APPLICABILITY:** This contract does not become binding and/or enforceable until the contract has been accepted below by both parties, and when the deposit has been received when required by the terms of the contract.

**VALIDITY:** Due to the unpredictable nature of material costs, this contract may be withdrawn or revised by Fresno Neon Sign Co., Inc. if it is not accepted within ***ten (10) business days***. This contract becomes binding upon execution by both parties and receipt of the deposit (if the contract terms require a deposit. The delivery lead time begins to from the date that the contract becomes binding if no permits are required, and from the date of permit issuance if permits/DSA is required.

## ACCEPTANCE OF CONTRACT

*Customer has read all of the terms and conditions above. The prices, terms, specifications, and conditions are satisfactory and are hereby agreed to and accepted. Fresno Neon Sign Company is authorized to do the work as specified. Payment will be made by Customer as outlined above.*

| **FRESNO NEON SIGN CO.** | **WEST PARK ELEMENTARY** |
|---|---|
| **By:** _____ | **By:** _____ |
| **Kimberly C. Rutiaga, President** | |
| **Date:** _____ | **Date:** _____ |

Lighting Up the Valley
Since 1932

5901 E. Clinton Avenue | Fresno, California 93727
Phone 559.292.2944 | Fax 559.292.2980
Contractor's State License No. 193265
DIR Registration No. 1000014230

# PROPOSAL AND SALES CONTRACT

| | | | |
|---|---|---|---|
| **Customer:** | West Park Elementary<br>2695 S Valentine Avenue<br>Fresno, CA 93706 | **Date:** | June 2, 2023 |
| **Contact Person:** | Brian Clark | **Project Manager:** | KC Rutiaga |
| **Telephone:** | (559) 233-6501 | **Job Name:** | West Park Elementary |
| **Email \| Facsimile:** | ruben_r@wpesd.org | **Job Address:** | 2695 S Valentine Avenue<br>Fresno, CA 93706 |

*This agreement is made between **Fresno Neon Sign Company, Inc.**, and **CUSTOMER.***

**SCOPE OF WORK:** Manufacture and install (1) one 16'-0" OAH pole sign with 3'-1.75" x 7'-10.5" double-sided Optec 10mm RGB LED message display as per drawing WP-LEDP. Sign to be mounted on a double-pole with direct burial footing and mow strip. Sign to be fabricated out of .125 aluminum with 2" aluminum square tube frame. Sign to be painted with Matthews satin acrylic polyurethane smooth finish. Faces to be routed out of 3/16" acrylic decorated with 3M translucent vinyl decoration. Internally illuminated to be supplied with white LED modules & low voltage power supplies. Connect to Customer supplied electrical if available within 5' at time of installation. Install per DSA approved engineered drawings. ***PREVAILING WAGES***

**Optec specifications are as follows:**

- LED Pixel Pitch: 10.0mm
- Matrix Size: 96 x 240
- Viewing Area: 3' 1 13/16" x 7' 10 1/2"
- Cabinet Size: 3' 1 13/16" x 7' 10 1/2" x 6 11/16"
- Color: RGB
- Color Processing: RGB 281 Trillion Levels-M
- LED's per pixel: Red: 1 Green: 1 Blue: 1
- Total # of LED's: 138240
- Character Size: 2.75 Inches
- # of Lines/Char. Line: 13 line(s), 40 characters
- Brightness: 10000 NIT's (+-5%)
- Viewing Angle: 140 Degrees Horizontal
- Display Configuration: Double Face (2 Cabinets - Primary/Secondary)
- Maintenance Door: Front
- Cabinet Design: Module
- Display Net Weight: Approx. 309.97 lbs. per face (+/- 10%)
- Ventilation: Rear Vent
- Dimming Levels: 100 - Auto & Manual
- Dimming/Temp. Sensor: Dimming/Temp. Sensor - Auto
- Software: MeCloud
- Software Upgrade: 5 Years Software Upgrades
- Software Training: Webinar
- AC Power Required: Single Phase 120V or 240V 50/60Hz
- Total Boot Up Amps* (120V): 18.0 (Reference to shop drawing for power
- requirements and distribution)
- Regular Operating Amps* (120V): 5.23
- Example Electrical Cost* (120V): US$0.82/Day
- Venting Requirement*: 345.44 CFM
- Warranty*: 5 Year Parts Warranty (Cell Modem carries a 5-year part warranty)

**$66,213.13**
**1,824.50 Tax**
**$68,037.63**

**DSA Services:** Furnish DSA Services, including design, architectural services, structural engineering, and electrical drawings. Excludes DSA inspector and lab.

**$14,000.00**

**CONTRACTOR RESPONSIBILITIES**

1. Design, provide, and install a new marquee sign and new pole.
2. Contractor to include all services related to obtaining Division of State Architect (DSA) approval, including but not limited to, engineering and architectural services, producing required submittal drawings, specifications, and any necessary revisions, submission of drawings, specifications, and other DSA required paperwork in order to achieve both approval to proceed with construction and final DSA project closeout.
3. Contractor is responsible for submitting owner-furnished fees/check as part of DSA submittal and approval process.
4. Contractor to provide minimum 48 hours' notice to District Project Manager requesting state required testing and inspections.
5. Compact subgrade and pour new 4" thick concrete pad at 3,000psi
6. Supply and install all cell data, concrete and signage per manufacturer, DSA, UL and NEC requirements.
7. Responsible for final hookup and initial programming training.
8. Contractor is responsible for cell data. District will show point of connection for both. Final hookup and programming is the responsibility of contractor.

**DISTRICT RESPONSIBILITIES**

1. Provide two (2) electrical circuits from external panel to sign location.
2. District is responsible for providing underground utility locating.
3. To provide and coordinate all DSA required inspections and testing.
4. District shall pay all DSA review fees associated with project.

**TOTAL BASE BID**

## $82,037.63

**PRICE INCREASES:** Any repairs or additional work that may be required due to unknown circumstances such as ***wall access limitations, concrete walls, double walls without access between, walls without structural support sufficient to install signage, or the existence of roof*** membranes, other than those specified above, will be an extra cost. Contract does not include a pre-installation survey to determine these issues, unless specified. It is the customer's responsibility to make such determinations or to make arrangements for a pre-installation survey to be conducted.

**PREVAILING WAGES:** All prices are at the standard labor rate. Prevailing wage rates are available upon request.

**PAYMENT TERMS:** A **50% deposit** is required to begin the permit acquisition, fabrication, or installation process. For new signage fabrication, a **40% progress payment** is due when signage is ready for installation. **The balance plus permit-related fees (permit fees and staff time to acquire permits) is due upon completion.** Fresno Neon retains the right of ownership of all new signage until balance is paid in full. Payment is to be paid in the form of cash, check, or credit card.

**FINANCING:** We offer financing through Time Payment. Click here to learn more and apply:

https://apply.timepayment.com/about-financing/?dealercode=06FZR&apptype=B

**CASH VS. CREDIT SALES:** Prices stated are the cash discount price which is offered for all Customers who opt to pay with cash, check or money order. Credit sales are billed at the standard price rate which is 3% above the stated price. Customer must disclose in advance their intended method of payment.

**LEAD TIMES:** Allow eight (8) weeks advance notice to schedule installations, or twelve (12) weeks for new fabrication projects from the date of acquiring city or county permits, or if permits are not required, from the date of contract, unless otherwise specified above. ***For sub-installations, if the scheduled installation date is delayed due to causes outside of Fresno Neon's control, the next available installation date will be offered.*** Contract price is subject to change based upon approved engineering requirements unknown at the time of contract.

**CUSTOMER RESPONSIBILITIES:** Fresno Neon Sign Company possesses a C-45 Electric Sign Licensure. As such, this contract ***does not provide for electrical circuits to the site of the signage*** or the installation of data communication cable to the site of the signage, unless specified in writing. The customer is required to provide all necessary electrical circuits and to run all data communication cable, where applicable, prior to the scheduled installation date. Customer is required to ensure that any new or existing electrical circuits are Title 24 compliant with an astronomical timer as required by law. Failure to pass final inspection due to lack of compliance will result in additional costs incurred to correct the electrical code compliance.

**ADDITIONAL TERMS:** Fresno Neon will not be held liable for any underground obstacles while drilling. Any reconstruction work on an existing sign is undertaken assuming that it is in good working order. Property owner is required to carry fire, tornado and other necessary insurance upon the above work. Fresno Neon to carry all necessary Worker's Compensation and Public Liability insurance on the above work. If artwork is not created by Fresno Neon, customer is required to provide clean digital artwork. There is a $25.00 fee for all checks returned for non-payment. In the event any third parties are employed to collect any outstanding monies owed on this agreement, the undersigned agrees to pay reasonable collection costs, including attorney fees, whether or not litigation has commenced, and all costs of litigation incurred. The customer may be liable for payment in full in advance of the installation date should the delay in installation be the result of the customer's failure to ready the installation site prior to the anticipated installation date. All invoices not paid within thirty (30) days are subject to a 1.5% per month service charge retroactive to the date of delivery, unless otherwise specified. If the buyer is a corporation or a limited liability company, the undersigned hereby agrees that they will be personally liable for any indebtedness owed by the Corporation or Limited Liability Company.

**LED MESSAGE BOARD CUSTOMER RESPONSIBILITIES:** Prices stated do not include on-site or remote software training or programming training. Training may be purchased at an additional fee. Each Customer will be provided with the applicable computer software program for their LED message board prior to the scheduled installation date. Customer will also be provided with an opportunity to attend a free online webinar related to the use and programming of their LED unit. It is the Customer's responsibility to install the software and attend the webinar prior to the signage installation date so that they are adequately prepared to program their sign. For wireless communication devices, it is the Customer's responsibility to install the building antenna (provided by Fresno Neon) and connect it to the user PC. Fresno Neon will install the sign antenna. Fresno Neon will install the sign and set up a test pattern prior to leaving the site to ensure that the sign and program are working properly.

**WARRANTIES:** New signs have a one-year (12 month) guarantee against faulty workmanship and materials, unless otherwise specified above. All new ballasts carry a two-year (24 month) factory guarantee, not including labor. All new lamps carry a 90-day guarantee, not including labor. All warranties shall become null and void if any contractor other than Fresno Neon Sign Co. Inc. has serviced, repaired, or installed signage, sign panels or electrical components in the product before or during the term of the warranty. All new electric signs will include an Underwriter's Laboratories inspection and label. Fresno Neon Sign Co., Inc. will not guarantee repair or replacement in the event of vandalism, improper use, a natural disaster or other weather event that damages or destroys the product.

**FORCE MAJEURE:** All agreements and deadlines are contingent upon strikes, accidents or delays such as rain, weather conditions, inability to obtain necessary materials, permit delays, construction delays not related to Fresno Neon Sign Co., Inc., or government regulations beyond our control.

**NOTICE TO OWNER:** (§ 7018.5 Contractor's License Law) Under the Mechanics' Lien Law, any contractor, subcontractor, laborer, material supplier or other person who helps to improve your property and is not paid for his labor, services or material, has a right to enforce his claim against your property. Under the law you may protect yourself against any such claims by filing a bond before commencing such work of improvement or modification thereof, in the office of the county recorder of the county the property is situated. Said bond shall be in an amount not less than fifty percent (50%) of the contract price and shall, in addition to any conditions for the performance of the contract, be conditioned to provide for the payment in full of the claims of all persons furnishing labor, services, equipment or materials for the work described in said contract.

**APPLICABILITY:** This contract does not become binding and/or enforceable until the contract has been accepted below by both parties, and when the deposit has been received when required by the terms of the contract.

**VALIDITY:** Due to the unpredictable nature of material costs, this contract may be withdrawn or revised by Fresno Neon Sign Co., Inc. if it is not accepted within ***ten (10) business days***. This contract becomes binding upon execution by both parties and receipt of the deposit (if the contract terms require a deposit. The delivery lead time begins to from the date that the contract becomes binding if no permits are required, and from the date of permit issuance if permits/DSA is required.

## ACCEPTANCE OF CONTRACT

*Customer has read all of the terms and conditions above. The prices, terms, specifications, and conditions are satisfactory and are hereby agreed to and accepted. Fresno Neon Sign Company is authorized to do the work as specified. Payment will be made by Customer as outlined above.*

| **FRESNO NEON SIGN CO.** | **WEST PARK ELEMENTARY** |
|---|---|
| **By:** _____ | **By:** _____ |
| **Kimberly C. Rutiaga, President** | |
| **Date:** _____ | **Date:** _____ |

**ITEM:** Discussion and Possible Amendment to Board Bylaw 9250 – Remuneration, Reimbursement and Other Benefits (for Board Members)

**PRESENTER:** Dr. Brian Clark, Superintendent

**DATE:** 06/12/2023

**BOARD DECISION:** Board consideration

**BACKGROUND:**

Under Board Bylaw 9250, the Board has elected not to receive the monthly compensation to which they are entitled pursuant to Education Code 35120. As this policy was most recently approved approximately five years ago, the Board will have the opportunity to revisit whether they would like to receive a monthly stipend for attending Board meetings. The specific amount of the monthly stipend is contingent upon district average daily attendance (ADA). If ADA is below 1000 students, for example, Board members would be entitled to up to $120 a month for attending Board meetings during the month. If the District's ADA is above 1000 students, Board members would be entitled to up to $240 a month. If a Board member does not attend Board meetings held during a particular month, they would not be entitled to the stipend and if they attend some but not all Board meetings held during a month, the stipend would be prorated. On an annual basis the Board can increase the amount of the monthly stipend by up to 5%.