



PINER-OLIVET
UNION SCHOOL DISTRICT

2023-24
District Budget

June 21, 2023

Dr. Kay Vang
Chief Business Official

Dr. Steve Charbonneau
Superintendent

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

- X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.
- X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: www.pousd.org

Date: 6/8/2023

Public Hearing:

Place: POUSD Board Room

Date: 6/14/2023

Time: 6:00 pm

Adoption Date: 6/21/2023

Signed: 

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Kay Vang

Title: CBO

Telephone: 707-522-3008

E-mail: kvang@pousd.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/21/2023
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

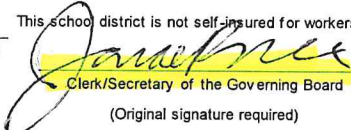
Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

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

RESIG

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

Signed


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

Date of Meeting: 6/21/2023

For additional information on this certification, please contact:

Name: Kay Vang
Title: CBO
Telephone: 707-522-3008
E-mail: kvang@pousd.org

PINER-OLIVET UNION SCHOOL DISTRICT
2023-24
BUDGET

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Piner-Olivet Union School District -- Student Outcomes

Mastery of the following competencies is the cornerstone of the Piner-Olivet District program. In addition to the knowledge described in the California Content Standards, these competencies are the foundation of our culture and academic goals. We believe that students proficient in these skills and behaviors will be successful on any path they choose.

Personal Integrity

Students handle themselves with confidence and act with honesty and courage. They commit to their developing beliefs and are willing to assume roles as inquiring observers, active participants, and dynamic leaders. They demonstrate positive working relationships across diverse groups, accept personal responsibility for their actions, and remain open to learning from the feedback and guidance of others.

Productive Collaboration

Students develop and use the skills necessary to plan and engage in group projects. They work to resolve social and logistical conflicts and devise solutions to meet diverse needs. They collectively set goals and develop strategies to meet those goals. They evaluate the effectiveness of their approach and constructively adapt to new understandings as they arise.

Critical and Creative Thinking

Students identify problems and pursue opportunities from multiple perspectives. They locate, organize, analyze, and apply key information in inventive and imaginative ways. They design, evaluate, and employ a variety of strategies, tools, and skills to achieve innovative results. Students are independent, creative, and critical thinkers who question and connect to the world around them from both big picture and focused perspectives.

Effective Communication

Students understand and practice effective communication using verbal and nonverbal language with intent, awareness, and accuracy. They are empathetic, emotionally intelligent, persuasive, and articulate. They are skillful self-advocates who effectively communicate their needs. Students internalize and present their understandings and ideas with confidence and clarity. Employing a variety of media, they use practical, academic, and artistic abilities to convey meaning in a clear and engaging fashion.

Reflective Learning

Students excel at making critical observations about their own learning and potential. They formulate meaningful and relevant questions that inspire and encourage further inquiry. Students consistently take charge of their education by reflecting upon and revising their own practices.

Citizenship and Global Responsibility

Students are engaged and informed citizens. They are empowered to create positive change in themselves, their communities, and the world. They are mindful and principled decision makers who understand the long and short-term effects of their actions on others and the environment. They practice compassionate, ethical, and active citizenship in local, global, and virtual settings. Students strive to achieve balance between their own needs and the needs of others.

Resiliency and Drive

Students are adept at taking intelligent risks and view mistakes as necessary steps toward learning and growth. They consciously identify their intentions and desires. They possess the tenacity and determination to work individually and collaboratively. They are self-motivated and self-regulated. Piner-Olivet students confront challenges and persevere through adversity.

Piner-Olivet Union School District
2023-24 Budget Development and Operations Calendar
 Board Adopted: June 14, 2023

DATE	ACTIVITY	Whose Responsibility		PURPOSE
		Prepares and/or Presents	Discusses and/or Approves	
Within 45 days of State Budget Adoption	Budget updates	CBO	School Board adopts	Update of financial status as required by State
September meeting	Approve resolution for Adopting the GANN Limit	CBO	School Board to approve	Comply with California Constitution Article XIII B (Added by Prop. 4)
September meeting	Hold public hearing regarding the sufficiency of instructional materials	Director of Innovative Learning	School Board to hold public hearing	Comply with Ed Code 60119
September meeting	Review final unaudited actuals from prior year budget	CBO	School Board to review any discrepancies between current year budget and prior year budget	Ending balance is no longer estimated, will know true numbers
September meeting	Review updated schools' Comprehensive Safety Plans	Superintendent Site Admin.	School Board to review and adopt	Update of Comprehensive Safety Plans by March 1 st as required by law
September	Review GASB 75 Actuarial Report – must be updated every two years	CBO	CBO to review and have report renewed if needed	Comply with GASB 75 requirement
September	Review Asbestos Management Plan – must have re-inspection every three years	CBO	CBO to review and have inspection completed if needed	Comply with AHERA regulations
October meeting	Adopt resolution regarding the sufficiency of instructional materials	N/A	School Board to adopt resolution	Comply with Ed Code 60119
October meeting	Review progress towards goals outlined in LCAPs	Superintendent Site Admin.	School Board Superintendent	Update Board on progress toward LCAP goals
October meeting	Review status of prior year summer maintenance/construction projects	CBO (Supervisor of M/O)	CBO School Board	Review the maintenance/construction projects from the prior summer
October	Annual progress report for prior year and updated plan for current year for Title 1, GATE , and ELL Programs presented to Site Councils	Superintendent Site Admin	Superintendent or Designee Site Councils	Give information to Site Council to be used in updating Single Plans for Student Achievement
October	School Site Councils have two meetings to revise Single Plan for Student Achievement District Office Staff review Single Plans for Student Achievement and return to Site Councils with suggested changes	Site Councils Superintendent Site Admin	Site Councils Superintendent or Designee	Update Single Plans for Student Achievement to concur with revised District Areas of Focus
November	Report out to LCAP stakeholders – prior year progress made toward LCAP goals Begin LCAP revision process	Superintendent Site Admin LCAP Stakeholders	Superintendent or Designee	Comply with State laws regarding LCAP
November meeting	School Site Councils present revised Single Plan for Student Achievement, include updated budget for current year, annual progress report for prior year	Superintendent Site Admin. CBO (Budget info to Site Admin only)	School Board to approve or request modifications	Updated Single Plans for Student Achievement approved in a timely manner so that staff can begin working on achieving District Areas of Focus and LCAP goals
November meeting	Review new programs approved by State for current year budget if applicable	Superintendent CBO	Superintendent and CBO to approve expenditure procedures for each new program	Give direction to staff and site councils
November	Review Developer Fee Justification Report – must be updated every five years (last approved report was on Dec. 13, 2021)	CBO	CBO to review and have report renewed if needed	Comply with developer fee regulations
December	Continue stakeholder engagement and LCAP revision process	Superintendent Site Admin LCAP Stakeholders	Superintendent or Designee	Comply with State laws regarding LCAP that LCAP revision is an ongoing process
December meeting	1 st Interim Financial Report and budget updates for current year budget for District and all charter schools	CBO	School Board to adopt	Update of financial status as required by State and monitor financial status of charter schools
January meeting	Audit Report and audit findings corrections reviewed	CBO	School Board to accept audit report and approve audit findings corrections, if any	Comply with law regarding annual audit

January & February	Continue stakeholder engagement and LCAP revision process	Superintendent Site Admin/LCAP Stakeholders	Superintendent or Designee LCAP Stakeholders	Comply with State laws regarding LCAP that LCAP revision is an ongoing process
January meeting	Begin discussion of summer maintenance/construction projects	CBO (Supervisor of M/O)	CBO School Board	Begin to determine summer projects, funding for projects, bid timelines if needed
February meeting	Report to Board on LCAP engagement and revision process	Superintendent Site Admin	Superintendent School Board	Continue with LCAP engagement and revision process
February meeting	Continue discussion of summer maintenance/construction projects	CBO (Supervisor of M/O)	CBO School Board	Continue to determine summer projects, funding for projects, bid timelines if needed
March meeting	2nd Interim Financial Report and budget updates for current year budget for District and all charters	CBO	School Board to adopt	Update of financial status as required by State and monitor financial status of charter schools
March meeting	Review preliminary budget for next budget year for District and all charters to check for alignment with LCAPs (3-year LCAPs: last year is 2023-24)	Superintendent Site Admin CBO	School Board and Stakeholders begin process of aligning budgets to LCAPs	Begin to match budget expenditures to LCAPs and District Areas of Focus
April	Finalize LCAP work with stakeholders Respond to LCAP comments in writing	Superintendent Site Admin	Superintendent or Designee Stakeholders	Complete work with LCAP stakeholders so that LCAP can be finalized for public hearing at May meeting Comply with LCAP law regarding responding to comments in writing
April meeting	Continue to review preliminary budget for next budget year for District and all charters	Superintendent Site Admin CBO	School Board and Stakeholders continue process of aligning budgets to LCAPs	Continue work aligning budgets to LCAPs and District Areas of Focus
April meeting	Finalize discussion of summer maintenance/construction projects	CBO (Supervisor of M/O)	CBO School Board	Review summer projects, funding for projects, and approve bids if available.
April/May	Annual reports from School-Connected Organizations	Site Admin. School-Connected Org	School Board to review and approve requests for recognition as School-Connected Organizations	Comply with Board Policy 1230
May	School Site Councils develop budget and preliminary revisions to Single Plan for Student Achievement, include staff development plans and support services District Office Staff review SPSA and return to Site Councils with suggested changes	Superintendent Site Councils	Site Councils Superintendent or Designee	Plan for next year and prepare to give input to Governing Board early enough to be incorporated into the District LCAP and budget
May meeting	Adopt resolution allowing year end budget updates	N/A	School Board	Comply with Ed Code allowing Board resolution authorizing year end budget updates
June – 1st meeting	Public Hearing on LCAP and draft budget Approve Budget Development and Operations Calendar for budget year	Superintendent Site Admin CBO	School Board and stakeholders to review LCAP and draft budget at public hearing	Comply with laws regarding LCAP and budget public hearing – must be held at a meeting prior to the meeting at which the LCAP and budget are adopted
June – 1 st meeting	Review report of summer maintenance/construction projects	CBO (Supervisor of M/O)	CBO School Board	Review summer projects, funding for projects, and approve bids if needed
June – 1 st meeting	Adopt Resolution for negative cash balances if needed	CBO	School Board to adopt resolution if needed	Resolution must be adopted and submitted to SCOE by mid-June
June – 2 nd meeting	Adopt LCAP and final budget for next budget year for District and all charters	N/A	School Board to adopt LCAP and final budget	Final LCAP and budget must be adopted by July 1
August	Resolution Esigning the District's Agent for Non-State due by August 2023			
August	Resolution POUUSD, State of California, Adoption of Conflict of Interest Code due by August 2022			

BUDGET DEVELOPMENT

PINER-OLIVET USD ENROLLMENT TO P2 ADA TREND

School Year CBEDS Date	2014-15 Oct. 2014	2015-16 Oct. 2015	2016-17 Oct. 2016	2017-18 Oct. 2017	2018-19 Oct. 2018	2019-20 Oct. 2019	2020-21 Oct. 2020	2021-22 Oct. 2021	2022-23 Oct. 2022	2023-24 Oct. 2023	2024-25 Oct. 2024	2025-26 Oct. 2025
Piner-Olivet K-6												
Jack London (2003)	336	331	345	302	279	278	267	263	281	266	262	254
Olivet (1969)	332	323	305	317	319	336	316	295	309	288	287	277
Schaefer (1990)	444	448	449	430	345	348	355	326	303	294	292	291
Total CBEDS (enrollment)	1,112	1,102	1,099	1,049	943	962	938	884	893	848	841	822
Total P2 ADA	1,066.57	1,058.54	1,045.84	1,008.44	903.45	910.57	910.57	822.88	815.29	780.38	773.97	756.47
Percentage of ADA to CBEDS	0.959	0.961	0.952	0.961	0.958	0.947	0.971	0.931	0.913	0.920	0.920	0.920
Jack London K-6												
TK (effective FY22/23 - cohort 1)									12	12	16	17
K	42	48	47	29	36	33	34	31	37	33	31	29
1	39	43	48	44	33	35	33	38	37	36	32	30
2	42	36	48	42	46	35	36	34	38	36	35	32
3	68	41	35	48	44	46	35	35	35	37	34	34
4	53	70	41	36	46	44	46	30	34	34	37	33
5	57	60	69	44	32	49	42	50	37	38	36	40
6	29	28	52	59	38	33	37	42	44	35	36	34
SDC	Inc	Inc	Inc	Inc	Inc	Inc	Inc	Inc	Inc			
NPS	6	5	5	0	4	3	4	3	7	5	5	5
Total CBEDS (enrollment)	336	331	345	302	279	278	267	263	281	266	262	254
Total P2 ADA (PY are funded P-2; do NOT use funded P2)	340.50	329.66	342.07	307.51	272.56	267.90	267.90	246.79	253.69	242.06	238.42	231.14
Percentage of ADA to CBEDS	1.013	0.996	0.992	1.018	0.977	0.964	1.003	0.938	0.903	0.910	0.910	0.910

School Year CBEDS Date	2014/2015 Oct. 2014	2015/2016 Oct. 2015	2016/2017 Oct. 2016	2017-18 Oct. 2017	2018-19 Oct. 2018	2019-20 Oct. 2019	2020-21 Oct. 2020	2021-22 Oct. 2021	2022-23 Oct. 2022	2023-24 Oct. 2023	2024-25 Oct. 2024	2025-26 Oct. 2025
Olivet Charter K-6												
TK						20	17	17	16	14	18	18
K (enrollment includes both TK/K until 2019-20)	73	68	64	60	67	48	42	43	40	37	36	35
1	39	49	47	48	43	46	46	48	53	42	39	38
2	23	39	50	47	46	45	45	39	48	47	41	38
3	55	29	37	48	47	50	45	44	48	47	47	41
4	32	53	30	38	44	48	43	35	40	37	43	43

PINER-OLIVET USD ENROLLMENT TO P2 ADA TREND

School Year CBEDS Date	2014-15 Oct. 2014	2015-16 Oct. 2015	2016-17 Oct. 2016	2017-18 Oct. 2017	2018-19 Oct. 2018	2019-20 Oct. 2019	2020-21 Oct. 2020	2021-22 Oct. 2021	2022-23 Oct. 2022	2023-24 Oct. 2023	2024-25 Oct. 2024	2025-26 Oct. 2025
5	54	30	52	30	43	42	45	39	38	39	34	40
6	47	51	19	46	29	37	33	30	26	25	29	24
Homestudy	9	4	6		Inc	Inc	Inc	NA	NA	NA	NA	NA
Total CBEDS (enrollment)	332	323	305	317	319	336	316	295	309	288	287	277
Total P2 ADA	301.78	299.90	286.89	300.41	303.71	315.69	315.69	271.30	283.81	267.84	266.91	257.61
Percentage of ADA to CBEDS	0.909	0.928	0.941	0.948	0.952	0.940	0.999	0.920	0.918	0.930	0.930	0.930
Schaefer Charter K-6												
TK (effective FY2023/24 - cohort 1)										12	16	16
K	65	65	69	50	45	45	47	47	38	38	37	36
1	65	70	66	65	45	48	44	45	39	38	38	37
2	69	63	73	67	57	45	47	45	44	39	38	37
3	71	71	56	73	58	57	46	37	50	44	39	38
4	62	60	71	58	53	62	59	46	38	45	45	44
5	60	61	59	66	42	58	59	52	42	37	44	44
6	52	58	55	51	45	33	53	54	52	41	35	39
Total CBEDS (enrollment)	444	448	449	430	345	348	355	326	303	294	292	291
Total P2 ADA	424.29	428.98	416.88	400.52	327.18	326.98	326.98	304.79	277.79	270.48	268.64	267.72
Percentage of ADA to CBEDS	0.956	0.958	0.928	0.931	0.948	0.940	0.921	0.935	0.917	0.920	0.920	0.920
Piner-Olivet Charter (1996)												
School Year CBEDS Date	2014/2015 Oct. 2014	2015/2016 Oct. 2015	2016/2017 Oct. 2016	2017-18 Oct. 2017	2018-19 Oct. 2018	2019-20 Oct. 2019	2020-21 Oct. 2020	2021-22 Oct. 2021	2022-23 Oct. 2022	2023-24 Oct. 2023	2024-25 Oct. 2024	2025-26 Oct. 2025
6	0	0	0	0	0	0	0	0	0	0	0	0
7	109	98	98	106	104	100	100	107	108	106	104	103
8	102	108	103	100	97	109	101	91	108	107	105	104
Homestudy	7	12	6									
Total CBEDS (enrollment)	218	218	207	206	201	209	201	198	216	213	209	207
Total P2 ADA	209.95	210.52	203.27	187.68	193.07	200.41	200.41	190.66	206.00	202.35	198.55	196.65
Percentage of ADA to CBEDS	0.963	0.966	0.982	0.911	0.961	0.959	0.997	0.963	0.954	0.950	0.950	0.950
Northwest Prep at Piner-Olivet (2004)												

PINER-OLIVET USD ENROLLMENT TO P2 ADA TREND

School Year CBEDS Date	2014-15 Oct. 2014	2015-16 Oct. 2015	2016-17 Oct. 2016	2017-18 Oct. 2017	2018-19 Oct. 2018	2019-20 Oct. 2019	2020-21 Oct. 2020	2021-22 Oct. 2021	2022-23 Oct. 2022	2023-24 Oct. 2023	2024-25 Oct. 2024	2025-26 Oct. 2025
TK-3 (new in FY21/22 - <i>Online Academy ends 21/22</i>)								21	6	8	9	12
Grades 4-6 (new in FY21/22 - <i>Online Academy ends 21/22</i>)								18	8	9	10	8
7	13	16	19	18	28	18	14	12	27	14	11	11
8	14	13	23	14	19	26	21	17	14	16	16	13
9	17	23	24	18	16	18	16	25	13	20	19	20
10	18	16	21	16	18	16	17	16	25	19	20	20
11	13	12	19	20	19	17	18	17	15	25	20	20
12	14	15	10	17	17	14	15	16	16	15	23	17
Homestudy												
Total CBEDS (enrollment)	89	95	116	103	117	109	101	142	124	126	128	121
Total P2 ADA	69.98	94.12	105.01	100.06	107.20	102.79	102.79	131.93	117.66	118.44	120.32	113.74
Percentage of ADA to CBEDS	0.786	0.991	0.905	0.971	0.916	0.943	1.018	0.929	0.949	0.940	0.940	0.940
Grand Total CBEDS	1,419	1,415	1,422	1,358	1,261	1,280	1,240	1,224	1,233	1,187	1,178	1,150
Grand Total P2 ADA	1,346.50	1,363.18	1,354.12	1,296.18	1,203.72	1,213.77	1,213.77	1,145.47	1,138.95	1,101.17	1,092.84	1,066.86
Grand Total Enrollment	1,419	1,415	1,422	1,358	1,261	1,280	1,240	1,224	1,233	1,187	1,178	1,150

2023-2024 Budget Development

Based on the May Revise and BASC LCFF Calculator

District 43 General Funds (01, 04, 05)

	Budget Year	Subsequent Year	Subsequent Year
Revenue	2023-2024	2024-2025	2025-2026
LCFF Target COLA	8.22%	3.94%	3.29%
Basic Aid Supplement	\$2,400,000	\$2,400,000	\$2,400,000
Enrollment	Estimated: 848	Estimated: 841	Estimated: 822
<i>ADA (Projected P-2)</i>	780.38	773.97	756.47
<i>Supplemental Grant %</i>			
Jack London/District - also used for Concentration Grant % for Charter Schools	63.64%	65.20%	64.66%
Olivet	56.45%	54.69%	54.69%
Schaefer	72.60%	77.23%	77.23%
<i>Other Revenue Changes</i>			
Federal	FY23-24 has increased federal revenues and corresponding expenditure increases due to remaining one-time funds, such as ESSER III (RS 3213). These funds are not budgeted in subsequent years. Special Education resource 3327 is new revenue that will be on-going starting in Budget Year 2023/24.		
State	FY23-24 has increased state revenues and corresponding expenditure increases due to remaining one-time funds, such as Universal Pre-K (RS 6053), Arts/Music Discretionary Block Grant (RS 6762), ELO-Grant Paraprofessional (RS 7426), and Learning Recovery Grant (RS 7435). Also, on-going transportation add-on (\$86,194) and Extended Learning Opportunity funds are included in budget year and subsequent years.		
Local	FY23-24 has increased revenues due to interagency revenues.		
Expenditures	2023-2024	2024-2025	2025-26
Certificated Salaries			
Staffing: FTE <i>(includes Admin)</i>	47.7	47.7	47.7
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185
Classified Salaries			
Staffing: FTE <i>(includes Management & Confidential)</i>	34.7	34.7	34.7
Step & Column	Actual expected	Actual expected	Actual expected
Expenditures continued	2023-2024	2024-2025	2025-26

PINER-OLIVET UNION SCHOOL DISTRICT K-6 Program BUDGET ASSUMPTIONS

2023-2024 Budget Development

Benefits			
STRS (State Teachers' Retirement System)	19.10%	19.10%	19.10%
PERS (Public Employees' Retirement System)	26.68%	27.70%	28.30%
FICA (Social Security)	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
SUI (State Unemployment Insurance)	0.05%	0.05%	0.05%
WCI (Worker's Compensation Insurance)	1.51%	1.51%	1.51%
Health/Welfare Benefits			
Medical	Caps are \$925 single, \$1,300 double, \$1,475 family	Caps are \$950 single, \$1,350 double, \$1,550 family	Caps are \$950 single, \$1,350 double, \$1,550 family
Dental/Vision/Life	No cap	No cap	No cap
Retiree Health Benefits	Caps vary according to contract	Caps vary according to contract	Caps vary according to contract
Retirement Incentive	\$7200 (2 retirees)	\$7200 (2 retirees)	
Other Expenditures			
Books & Supplies	Reductions as COVID funds are spent in PY and general budget reductions	Reductions as COVID funds are spent in PY and general budget reductions	Reductions as COVID funds are spent in PY and general budget reductions
Services & Other Operating Expenses	20% increase in Property/Liability		
Capital Outlay	None	None	None
Routine Maintenance	\$529,896	\$555,007	\$583,325
Special Ed Contribution	\$2,843,443	\$3,133,630	\$3,281,288
Transfer Out (Obj 7600-7626)	\$0	\$0	\$0

Piner-Olivet Union Elementary (70870) - FY2023/24 Budget Dev		5.2.2023			
		2022-23	2023-24	2024-25	2025-26
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation		13.26%	8.22%	3.94%	3.29%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%
LCFF Entitlement					
Base Grant		\$2,495,535	\$2,593,236	\$2,587,903	\$2,624,404
Grade Span Adjustment		139,957	147,102	150,487	156,419
Supplemental Grant		315,627	348,790	357,086	359,616
Concentration Grant		83,597	153,897	181,555	174,608
Add-ons: Targeted Instructional Improvement Block Grant		57,400	57,400	57,400	57,400
Add-ons: Home-to-School Transportation		165,000	178,563	185,598	191,704
Add-ons: Small School District Bus Replacement Program		-	-	-	-
Add-ons: Transitional Kindergarten		26,695	29,833	41,356	43,926
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$3,283,811	\$3,508,821	\$3,561,385	\$3,608,077
Miscellaneous Adjustments		-	-	-	-
Economic Recovery Target		57,989	57,989	57,989	57,989
Additional State Aid		-	-	-	-
Total LCFF Entitlement		3,341,800	3,566,810	3,619,374	3,666,066
LCFF Entitlement Per ADA		\$ 12,359	\$ 13,736	\$ 14,515	\$ 14,971
Components of LCFF By Object Code					
State Aid (Object Code 8011)		\$ 1,666,340	\$ 1,825,577	\$ 1,881,395	\$ 1,903,160
EPA (for LCFF Calculation purposes)		\$ 135,535	\$ 213,664	\$ 251,122	\$ 271,445
<i>Local Revenue Sources:</i>					
Property Taxes (Object Code 8021 to 8089)		\$ 6,581,490	\$ 6,581,490	\$ 6,581,490	\$ 6,581,490
In-Lieu of Property Taxes (Object Code 8096)		(5,041,565)	(5,053,921)	(5,094,633)	(5,090,029)
Property Taxes net of In-Lieu		\$ 1,539,925	\$ 1,527,569	\$ 1,486,857	\$ 1,491,461
TOTAL FUNDING		3,341,800	3,566,810	3,619,374	3,666,066
Basic Aid Status		<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes		\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding		\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement		3,341,800	3,566,810	3,619,374	3,666,066
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual		45.21920787%	45.21920787%	45.21920787%	45.21920787%
% of Adjusted Revenue Limit - P-2		45.21920787%	45.21920787%	45.21920787%	45.21920787%
EPA (for LCFF Calculation purposes)		\$ 135,535	\$ 213,664	\$ 251,122	\$ 271,445
EPA, Current Year (Object Code 8012)		\$ 135,535	\$ 213,664	\$ 251,122	\$ 271,445
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)		\$ (83,306.00)	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)		-	-	-	-

Piner-Olivet Union Elementary (70870) - FY2023/24 Budget Dev		5.2.2023			
	2022-23	2023-24	2024-25	2025-26	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 2,693,481	\$ 2,798,327	\$ 2,796,379	\$ 2,838,812	
Supplemental and Concentration Grant funding in the LCAP year	\$ 399,224	\$ 502,687	\$ 538,641	\$ 534,224	
Percentage to Increase or Improve Services	14.82%	17.96%	19.26%	18.82%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	281	266	262	254	
COE Enrollment	6	6	6	6	
Total Enrollment	287	272	268	260	
Unduplicated Pupil Count					
Unduplicated Pupil Count	187	173	170	165	
COE Unduplicated Pupil Count	3	3	3	3	
Total Unduplicated Pupil Count	190	176	173	168	
Rolling %, Supplemental Grant	59.8800%	63.6400%	65.2000%	64.6600%	
Rolling %, Concentration Grant	59.8800%	63.6400%	65.2000%	64.6600%	

Piner-Olivet Union Elementary (70870) - FY2023/24 Budget Dev		5.2.2023			
	2022-23	2023-24	2024-25	2025-26	
SUMMARY OF LCFF ADA					
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3	143.86	143.86	129.12	138.45	
Grades 4-6	120.15	120.15	113.69	103.99	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	264.01	264.01	242.81	242.44	
NSS	-	-	-	-	
Combined Subtotal	264.01	264.01	242.81	242.44	
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3	143.86	129.12	138.45	137.36	
Grades 4-6	120.15	113.69	103.99	95.69	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	264.01	242.81	242.44	233.05	
NSS	-	-	-	-	
Combined Subtotal	264.01	242.81	242.44	233.05	
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3	129.12	138.45	137.36	131.90	
Grades 4-6	113.69	103.99	95.69	97.51	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	242.81	242.44	233.05	229.41	
NSS	-	-	-	-	
Combined Subtotal	242.81	242.44	233.05	229.41	
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)					
Grades TK-3	138.95	137.14	134.98	135.90	
Grades 4-6	118.00	112.61	104.46	99.06	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	256.95	249.75	239.44	234.96	
NSS	-	-	-	-	
Combined Subtotal	256.95	249.75	239.44	234.96	
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average	(4.46)	(4.46)	(4.46)	(4.46)	
Current Year ADA					
Grades TK-3	141.23	140.14	134.68	129.22	
Grades 4-6	105.67	97.37	99.19	97.37	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	246.90	237.51	233.87	226.59	
NSS	-	-	-	-	
Combined Subtotal	246.90	237.51	233.87	226.59	
Change in LCFF ADA (excludes NSS ADA)	4.09	(4.93)	0.82	(2.82)	
	Increase	Decline	Increase	Decline	

Piner-Olivet Union Elementary (70870) - FY2023/24 Budget Dev		5.2.2023			
	2022-23	2023-24	2024-25	2025-26	
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and app					
Yield Calculation					
Total ADA					
Total Enrollment					
Attendance Yield					
Quotient					
2021-22 Proxy ADA					
Grades TK-3					
Grades 4-6					
Grades 7-8					
Grades 9-12					
Subtotal					
NSS					
Combined Subtotal					
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)					
Grades TK-3	138.95	137.14	134.98	135.90	
Grades 4-6	118.00	112.61	104.46	99.06	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	256.95	249.75	239.44	234.96	
	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	
Funded NSS ADA					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
NPS, CDS, & COE Operated					
Grades TK-3	7.91	5.40	5.40	5.40	
Grades 4-6	5.54	4.52	4.52	4.52	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	13.45	9.92	9.92	9.92	
ACTUAL ADA (Current Year Only)					
Grades TK-3	149.14	145.54	140.08	134.62	
Grades 4-6	111.21	101.89	103.71	101.89	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Total Actual ADA	260.35	247.43	243.79	236.51	
TOTAL FUNDED ADA					
Grades TK-3	146.86	142.54	140.38	141.30	
Grades 4-6	123.54	117.13	108.98	103.58	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Total	270.40	259.67	249.36	244.88	
<i>Funded Difference (Funded ADA less Actual ADA)</i>					
	10.05	12.24	5.57	8.37	
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA	9.49	9.80	13.07	13.44	

Piner-Olivet Union Elementary (70870) - FY2023/24 Budget Dev		5.2.2023			
		2022-23	2023-24	2024-25	2025-26
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	11,652	\$ 12,960	\$ 13,621	\$ 14,014
Grades 4-6	\$	10,713	\$ 11,916	\$ 12,525	\$ 12,887
Grades 7-8	\$	11,031	\$ 12,269	\$ 12,894	\$ 13,267
Grades 9-12	\$	13,117	\$ 14,588	\$ 15,333	\$ 15,776
Base Grants					
Grades TK-3	\$	9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	11,102	\$ 12,015	\$ 12,488	\$ 12,899
Grade Span Adjustment					
Grades TK-3	\$	953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$	289	\$ 312	\$ 325	\$ 335
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	10,119	\$ 10,951	\$ 11,382	\$ 11,756
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	11,391	\$ 12,327	\$ 12,813	\$ 13,234
Prorated Base Grants					
Grades TK-3	\$	9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	11,102	\$ 12,015	\$ 12,488	\$ 12,899
Prorated Grade Span Adjustment					
Grades TK-3	\$	953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$	289	\$ 312	\$ 325	\$ 335
Supplemental Grant					
		20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	2,024	\$ 2,190	\$ 2,276	\$ 2,351
Grades 4-6	\$	1,861	\$ 2,014	\$ 2,093	\$ 2,162
Grades 7-8	\$	1,916	\$ 2,073	\$ 2,155	\$ 2,226
Grades 9-12	\$	2,278	\$ 2,465	\$ 2,563	\$ 2,647
Actual - 1.00 ADA, Local UPP as follows:					
		59.88%	63.64%	65.20%	64.66%
Grades TK-3	\$	1,212	\$ 1,394	\$ 1,484	\$ 1,520
Grades 4-6	\$	1,114	\$ 1,282	\$ 1,365	\$ 1,398
Grades 7-8	\$	1,147	\$ 1,320	\$ 1,405	\$ 1,439
Grades 9-12	\$	1,364	\$ 1,569	\$ 1,671	\$ 1,711
Concentration Grant (>55% population)					
		65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	6,577	\$ 7,118	\$ 7,398	\$ 7,641
Grades 4-6	\$	6,048	\$ 6,545	\$ 6,803	\$ 7,027
Grades 7-8	\$	6,227	\$ 6,739	\$ 7,004	\$ 7,234
Grades 9-12	\$	7,404	\$ 8,013	\$ 8,328	\$ 8,602
Actual - 1.00 ADA, Local UPP >55% as follows:					
		4.8800%	8.6400%	10.2000%	9.6600%
Grades TK-3	\$	321	\$ 615	\$ 755	\$ 738
Grades 4-6	\$	295	\$ 565	\$ 694	\$ 679
Grades 7-8	\$	304	\$ 582	\$ 714	\$ 699
Grades 9-12	\$	361	\$ 692	\$ 850	\$ 831

Olivet Elementary Charter (6066344) - FY2023/24 Budget Dev		5.2.2023			
	2022-23	2023-24	2024-25	2025-26	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	13.26%	8.22%	3.94%	3.29%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement					
Base Grant	\$2,614,929	\$2,670,794	\$2,767,220	\$2,759,310	
Grade Span Adjustment	177,058	179,475	180,450	175,017	
Supplemental Grant	297,403	321,796	322,417	320,956	
Concentration Grant	-	26,864	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Add-ons: Transitional Kindergarten	39,495	37,414	49,978	51,639	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$3,128,885	\$3,236,343	\$3,320,065	\$3,306,922	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	3,128,885	3,236,343	3,320,065	3,306,922	
LCFF Entitlement Per ADA	\$ 11,025	\$ 12,083	\$ 12,439	\$ 12,837	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 1,324,665	\$ 1,393,684	\$ 1,411,456	\$ 1,404,209	
EPA (for LCFF Calculation purposes)	\$ 187,919	\$ 267,026	\$ 317,110	\$ 333,716	
<i>Local Revenue Sources:</i>					
Property Taxes (Object Code 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	1,616,301	1,575,633	1,591,499	1,568,997	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	3,128,885	3,236,343	3,320,065	3,306,922	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	3,128,885	3,236,343	3,320,065	3,306,922	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	45.21920787%	45.21920787%	45.21920787%	45.21920787%	
% of Adjusted Revenue Limit - P-2	45.21920787%	45.21920787%	45.21920787%	45.21920787%	
EPA (for LCFF Calculation purposes)	\$ 187,919	\$ 267,026	\$ 317,110	\$ 333,716	
EPA, Current Year (Object Code 8012)	\$ 187,919	\$ 267,026	\$ 317,110	\$ 333,716	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ 35,019.00	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	

Olivet Elementary Charter (6066344) - FY2023/24 Budget Dev		5.2.2023			
		2022-23	2023-24	2024-25	2025-26
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$	2,791,987	\$ 2,850,269	\$ 2,947,670	\$ 2,934,327
Supplemental and Concentration Grant funding in the LCAP year	\$	297,403	\$ 348,660	\$ 322,417	\$ 320,956
Percentage to Increase or Improve Services		10.65%	12.23%	10.94%	10.94%
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment		309	288	287	277
COE Enrollment		-	-	-	-
Total Enrollment		309	288	287	277
Unduplicated Pupil Count					
Unduplicated Pupil Count		169	158	157	151
COE Unduplicated Pupil Count		-	-	-	-
Total Unduplicated Pupil Count		169	158	157	151
Rolling %, Supplemental Grant		53.2600%	56.4500%	54.6900%	54.6900%
Rolling %, Concentration Grant		53.2600%	56.4500%	54.6900%	54.6900%

Olivet Elementary Charter (6066344) - FY2023/24 Budget Dev	5.2.2023			
	2022-23	2023-24	2024-25	2025-26
SUMMARY OF LCFF ADA				
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average				
	-	-	-	-
Current Year ADA				
Grades TK-3	185.79	173.91	168.33	158.10
Grades 4-6	98.02	93.93	98.58	99.51
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	283.81	267.84	266.91	257.61
NSS	-	-	-	-
Combined Subtotal	283.81	267.84	266.91	257.61
Change in LCFF ADA (excludes NSS ADA)	283.81	267.84	266.91	257.61
	Increase	Increase	Increase	Increase

Olivet Elementary Charter (6066344) - FY2023/24 Budget Dev		5.2.2023			
	2022-23	2023-24	2024-25	2025-26	
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and app					
Yield Calculation					
Total ADA					
Total Enrollment					
Attendance Yield					
Quotient					
2021-22 Proxy ADA					
Grades TK-3					
Grades 4-6					
Grades 7-8					
Grades 9-12					
Subtotal					
NSS					
Combined Subtotal					
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)					
Grades TK-3	185.79	173.91	168.33	158.10	
Grades 4-6	98.02	93.93	98.58	99.51	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	283.81	267.84	266.91	257.61	
	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	
Funded NSS ADA					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
NPS, CDS, & COE Operated					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
ACTUAL ADA (Current Year Only)					
Grades TK-3	185.79	173.91	168.33	158.10	
Grades 4-6	98.02	93.93	98.58	99.51	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Total Actual ADA	283.81	267.84	266.91	257.61	
TOTAL FUNDED ADA					
Grades TK-3	185.79	173.91	168.33	158.10	
Grades 4-6	98.02	93.93	98.58	99.51	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Total	283.81	267.84	266.91	257.61	
<i>Funded Difference (Funded ADA less Actual ADA)</i>					
	-	-	-	-	
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA	14.04	12.29	15.80	15.80	

Olivet Elementary Charter (6066344) - FY2023/24 Budget Dev		5.2.2023			
		2022-23	2023-24	2024-25	2025-26
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	11,197	\$ 12,291	\$ 12,627	\$ 13,042
Grades 4-6	\$	10,295	\$ 11,301	\$ 11,611	\$ 11,992
Grades 7-8	\$	10,600	\$ 11,635	\$ 11,954	\$ 12,346
Grades 9-12	\$	12,604	\$ 13,835	\$ 14,214	\$ 14,682
Base Grants					
Grades TK-3	\$	9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	11,102	\$ 12,015	\$ 12,488	\$ 12,899
Grade Span Adjustment					
Grades TK-3	\$	953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$	289	\$ 312	\$ 325	\$ 335
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	10,119	\$ 10,951	\$ 11,382	\$ 11,756
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	11,391	\$ 12,327	\$ 12,813	\$ 13,234
Prorated Base Grants					
Grades TK-3	\$	9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	11,102	\$ 12,015	\$ 12,488	\$ 12,899
Prorated Grade Span Adjustment					
Grades TK-3	\$	953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$	289	\$ 312	\$ 325	\$ 335
Supplemental Grant					
		20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	2,024	\$ 2,190	\$ 2,276	\$ 2,351
Grades 4-6	\$	1,861	\$ 2,014	\$ 2,093	\$ 2,162
Grades 7-8	\$	1,916	\$ 2,073	\$ 2,155	\$ 2,226
Grades 9-12	\$	2,278	\$ 2,465	\$ 2,563	\$ 2,647
Actual - 1.00 ADA, Local UPP as follows:					
		53.26%	56.45%	54.69%	54.69%
Grades TK-3	\$	1,078	\$ 1,236	\$ 1,245	\$ 1,286
Grades 4-6	\$	991	\$ 1,137	\$ 1,145	\$ 1,182
Grades 7-8	\$	1,020	\$ 1,170	\$ 1,179	\$ 1,217
Grades 9-12	\$	1,213	\$ 1,392	\$ 1,401	\$ 1,448
Concentration Grant (>55% population)					
		65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	6,577	\$ 7,118	\$ 7,398	\$ 7,641
Grades 4-6	\$	6,048	\$ 6,545	\$ 6,803	\$ 7,027
Grades 7-8	\$	6,227	\$ 6,739	\$ 7,004	\$ 7,234
Grades 9-12	\$	7,404	\$ 8,013	\$ 8,328	\$ 8,602
Actual - 1.00 ADA, Local UPP >55% as follows:					
		0.0000%	1.4500%	0.0000%	0.0000%
Grades TK-3	\$	-	\$ 103	\$ -	\$ -
Grades 4-6	\$	-	\$ 95	\$ -	\$ -
Grades 7-8	\$	-	\$ 98	\$ -	\$ -
Grades 9-12	\$	-	\$ 116	\$ -	\$ -

Morrice Schaefer Charter (6109144) - FY2023/24 Budget Dev	5.2.2023			
	2022-23	2023-24	2024-25	2025-26
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	13.26%	8.22%	3.94%	3.29%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement				
Base Grant	\$2,562,863	\$2,699,865	\$2,787,475	\$2,869,761
Grade Span Adjustment	149,821	162,354	165,688	167,024
Supplemental Grant	356,718	415,594	456,145	469,062
Concentration Grant	86,046	160,742	195,795	190,679
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-
Add-ons: Transitional Kindergarten	-	33,608	46,577	48,109
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$3,155,448	\$3,472,163	\$3,651,680	\$3,744,635
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	3,155,448	3,472,163	3,651,680	3,744,635
LCFF Entitlement Per ADA	\$ 11,359	\$ 12,837	\$ 13,593	\$ 13,987
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$ 1,391,043	\$ 1,612,970	\$ 1,732,382	\$ 1,768,982
EPA (for LCFF Calculation purposes)	\$ 182,388	\$ 268,029	\$ 317,484	\$ 345,080
<i>Local Revenue Sources:</i>				
Property Taxes (Object Code 8021 to 8089)	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	1,582,017	1,591,164	1,601,814	1,630,573
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING	3,155,448	3,472,163	3,651,680	3,744,635
Basic Aid Status	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	3,155,448	3,472,163	3,651,680	3,744,635
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	45.21920787%	45.21920787%	45.21920787%	45.21920787%
% of Adjusted Revenue Limit - P-2	45.21920787%	45.21920787%	45.21920787%	45.21920787%
EPA (for LCFF Calculation purposes)	\$ 182,388	\$ 268,029	\$ 317,484	\$ 345,080
EPA, Current Year (Object Code 8012)	\$ 182,388	\$ 268,029	\$ 317,484	\$ 345,080
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Object Code 8019)	\$ 9,001.00	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)				
Accrual (from Data Entry tab)	-	-	-	-

Morrice Schaefer Charter (6109144) - FY2023/24 Budget Dev		5.2.2023			
	2022-23	2023-24	2024-25	2025-26	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 2,712,684	\$ 2,862,219	\$ 2,953,163	\$ 3,036,785	
Supplemental and Concentration Grant funding in the LCAP year	\$ 442,764	\$ 576,336	\$ 651,940	\$ 659,741	
Percentage to Increase or Improve Services	16.32%	20.14%	22.08%	21.72%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	303	294	292	291	
COE Enrollment	-	-	-	-	
Total Enrollment	303	294	292	291	
Unduplicated Pupil Count					
Unduplicated Pupil Count	234	227	226	225	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	234	227	226	225	
Rolling %, Supplemental Grant	65.7500%	72.6000%	77.2300%	77.2300%	
Rolling %, Concentration Grant	59.8800%	63.6400%	65.2000%	64.6600%	

Morrice Schaefer Charter (6109144) - FY2023/24 Budget Dev	5.2.2023			
	2022-23	2023-24	2024-25	2025-26
SUMMARY OF LCFF ADA				
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average				
	-	-	-	-
Current Year ADA				
Grades TK-3	157.21	157.32	154.56	150.88
Grades 4-6	120.58	113.16	114.08	116.84
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	277.79	270.48	268.64	267.72
NSS	-	-	-	-
Combined Subtotal	277.79	270.48	268.64	267.72
Change in LCFF ADA (excludes NSS ADA)	277.79	270.48	268.64	267.72
	Increase	Increase	Increase	Increase

Morrice Schaefer Charter (6109144) - FY2023/24 Budget Dev	5.2.2023			
	2022-23	2023-24	2024-25	2025-26
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and app				
Yield Calculation				
Total ADA				
Total Enrollment				
Attendance Yield				
Quotient				
2021-22 Proxy ADA				
Grades TK-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				
Subtotal				
NSS				
Combined Subtotal				
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3	157.21	157.32	154.56	150.88
Grades 4-6	120.58	113.16	114.08	116.84
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	277.79	270.48	268.64	267.72
	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
NPS, CDS, & COE Operated				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
ACTUAL ADA (Current Year Only)				
Grades TK-3	157.21	157.32	154.56	150.88
Grades 4-6	120.58	113.16	114.08	116.84
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	277.79	270.48	268.64	267.72
TOTAL FUNDED ADA				
Grades TK-3	157.21	157.32	154.56	150.88
Grades 4-6	120.58	113.16	114.08	116.84
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total	277.79	270.48	268.64	267.72
<i>Funded Difference (Funded ADA less Actual ADA)</i>				
	-	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA	-	11.04	14.72	14.72

Morrice Schaefer Charter (6109144) - FY2023/24 Budget Dev		5.2.2023			
		2022-23	2023-24	2024-25	2025-26
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	11,771	\$ 13,156	\$ 13,895	\$ 14,310
Grades 4-6	\$	10,823	\$ 12,096	\$ 12,776	\$ 13,158
Grades 7-8	\$	11,144	\$ 12,454	\$ 13,154	\$ 13,547
Grades 9-12	\$	13,250	\$ 14,809	\$ 15,642	\$ 16,109
Base Grants					
Grades TK-3	\$	9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	11,102	\$ 12,015	\$ 12,488	\$ 12,899
Grade Span Adjustment					
Grades TK-3	\$	953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$	289	\$ 312	\$ 325	\$ 335
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	10,119	\$ 10,951	\$ 11,382	\$ 11,756
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	11,391	\$ 12,327	\$ 12,813	\$ 13,234
Prorated Base Grants					
Grades TK-3	\$	9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	11,102	\$ 12,015	\$ 12,488	\$ 12,899
Prorated Grade Span Adjustment					
Grades TK-3	\$	953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$	289	\$ 312	\$ 325	\$ 335
Supplemental Grant					
		20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	2,024	\$ 2,190	\$ 2,276	\$ 2,351
Grades 4-6	\$	1,861	\$ 2,014	\$ 2,093	\$ 2,162
Grades 7-8	\$	1,916	\$ 2,073	\$ 2,155	\$ 2,226
Grades 9-12	\$	2,278	\$ 2,465	\$ 2,563	\$ 2,647
Actual - 1.00 ADA, Local UPP as follows:					
		65.75%	72.60%	77.23%	77.23%
Grades TK-3	\$	1,331	\$ 1,590	\$ 1,758	\$ 1,816
Grades 4-6	\$	1,223	\$ 1,462	\$ 1,617	\$ 1,670
Grades 7-8	\$	1,260	\$ 1,505	\$ 1,664	\$ 1,719
Grades 9-12	\$	1,498	\$ 1,790	\$ 1,979	\$ 2,044
Concentration Grant (>55% population)					
		65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	6,577	\$ 7,118	\$ 7,398	\$ 7,641
Grades 4-6	\$	6,048	\$ 6,545	\$ 6,803	\$ 7,027
Grades 7-8	\$	6,227	\$ 6,739	\$ 7,004	\$ 7,234
Grades 9-12	\$	7,404	\$ 8,013	\$ 8,328	\$ 8,602
Actual - 1.00 ADA, Local UPP >55% as follows:					
		4.8800%	8.6400%	10.2000%	9.6600%
Grades TK-3	\$	321	\$ 615	\$ 755	\$ 738
Grades 4-6	\$	295	\$ 565	\$ 694	\$ 679
Grades 7-8	\$	304	\$ 582	\$ 714	\$ 699
Grades 9-12	\$	361	\$ 692	\$ 850	\$ 831

SSC School District and Charter School Financial Projection Dartboard 2023-24 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2023-24 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2022-23	2023-24 ¹	2024-25	2025-26	2026-27
Department of Finance Statutory COLA	6.56%	8.22%	3.94%	3.29%	3.19%
Planning COLA	6.56%	8.22%	3.94%	3.29%	3.19%

LCFF GRADE SPAN FACTORS FOR 2023-24				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102
Statutory COLA of 8.22%	\$753	\$765	\$787	\$913
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,032	–	–	\$312
2023-24 Adjusted Base Grants ²	\$10,951	\$10,069	\$10,367	\$12,327
Transitional Kindergarten (TK) Add-On ³	\$3,044	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2022-23	2023-24	2024-25	2025-26	2026-27
California CPI		5.71%	3.54%	3.02%	2.64%	2.89%
California Lottery	Unrestricted per ADA	\$170	\$170	\$170	\$170	\$170
	Restricted per ADA	\$67	\$67	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$34.94	\$37.81	\$39.30	\$40.59	\$41.88
	Grades 9-12 per ADA	\$67.31	\$72.84	\$75.71	\$78.20	\$80.69
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.85	\$20.63	\$21.31	\$21.99
	Grades 9-12 per ADA	\$50.98	\$55.17	\$57.34	\$59.23	\$61.12
Interest Rate for Ten-Year Treasuries		3.65%	3.13%	2.81%	2.90%	3.00%
CalSTRS Employer Rate ⁴		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴		25.37%	26.68%	27.70%	28.30%	28.70%
Unemployment Insurance Rate ⁵		0.50%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁶		\$15.50	\$16.00	\$16.50	\$16.90	\$17.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2023-24	
Reserve Requirement	District ADA Range
The greater of 5% or \$80,000	0 to 300
The greater of 4% or \$80,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Special Education, Child Nutrition, State Preschool, Foster Youth, Mandate Block Grant, Adult Education, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education.

²Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

³Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁴California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2023-24 are final, and the subsequent years' rates are subject to change based on determination by the respective governing boards.

⁵Unemployment rate in 2023-24 is final based on determination by the Employment Development Department and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁶Minimum wage rates are effective January 1 of the respective year.

BUDGET SUMMARY

PINER-OLIVET UNION SCHOOL DISTRICT

To: The Governing Board

From: Dr. Kay Vang, Chief Business Official

Subject: The Budget for 2023-2024

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

Illustrated below is a summary of the proposed State budget and budget guidelines as provided by the county office of education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, Legislative Analyst's Office, and other professional organizations. The proposed budget report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2023-24 through 2025-26 specific to the Piner-Olivet Union School District.

Governor's Revised State Budget Proposal "May Revision"

Governor Newsom released his proposed Revised State budget on May 12th for the upcoming 2023-24 fiscal year. State revenue projections continue to be less than what was projected in January resulting in a \$31.5 billion budget shortage, which increased (worsened) by \$9.3 billion since January estimates. Due to the tax filing deadline being in October 2023 instead of in April 2023, the Governor estimates that \$42 billion of projected revenue, which represents 19% of state general fund May Revision revenues, will be recognized in the fall. Further, the Governor is not anticipating a recession; rather, he is projecting that the U.S. economy will grow at a slower pace.

The Proposition 98 Guarantee continues to be in Test I for 2023-24. K-14 Education receives approximately 40% of general fund revenues under the Test I guarantee. Therefore, as a result of a decrease in state general fund revenues, the Proposition 98 minimum guarantee decreased. Fortunately, increases in property taxes of \$967 million helped offset the \$3.17 billion decrease of the Proposition 98 general fund portion from January to May.

Despite the revenue shortfalls and increased obligations worsening the Proposition 98 deficit since January, the Governor is not proposing to withdraw any funds from the Rainy-Day fund; not deferring apportionments; nor applying a deficit factor to the cost-of-living adjustment. However, if conditions get worse, the above actions may need to be considered. Unfortunately, the Governor is proposing reductions to the current year one-time Arts, Music, and Instructional Materials Block Grant and one-time Learning Recovery Emergency Block Grant to help afford on-going funding.

In addition, due to unanticipated capital gains tax receipts, the states obligation to fund the Proposition 98 reserve increased from January to May despite general fund revenues/Proposition 98 revenues declining. Therefore, the cumulative reserve balance will be \$10.7 billion in 2023-24.

Local Control Funding Formula Factors

The statutory cost-of-living adjustment (COLA) for 2023-24 is 8.22%, which is estimated to cost approximately \$4.0 billion. Illustrated below is a comparison of projected COLAs for the budget year and two subsequent years:

Description	2023-24	2024-25	2025-26
LCFF COLAs (23-24 Gov. Proposal)	8.13%	3.54%	3.31%
LCFF COLAs (23-24 May Revision)	8.22%	3.94%	3.29%

Arts, Music, and Instructional Materials Discretionary Block Grant

As presented in the Governor’s January budget, it was proposed to reduce the one-time Arts, Music, and Instructional Materials Block Grant by approximately 34%. The Governor’s May Revision proposes a revised reduction of approximately 50% instead, which equals the amount remaining to be apportioned. Therefore, the Piner-Olivet Union School District has reduced its allocation by approximately 50% as well.

Learning Recovery Emergency Block Grant

The Governor’s May proposal also includes a reduction to the one-time Learning Recovery Block Grant by 32%. This reduction was not part of the Governor’s January budget proposal, and the original allocation was fully apportioned during the Winter and Spring. Therefore, similar to the Arts, Music, and Instructional Materials Discretionary Block Grant, the district has reduced its allocation by 32% as well. Additionally, any amounts recaptured will be set up as a payable since the California Department of Education (CDE) will be expecting the funds to be returned. In the event that CDE reduces future principal apportionments in response to the reduction, the payable will be carried over and reclassified as principal apportionment revenue for 2023-24.

Arts and Music Education Funding (Proposition 28)

On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools Funding Guarantee and Accountability Act. The measure requires the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023–24. The amount of funding available each fiscal year for the Arts and Music in Schools (AMS) program will be one percent of the K–12 portion of the Proposition 98 funding guarantee provided in the prior

fiscal year, excluding funding appropriated for the AMS program. The estimated appropriation for the AMS program is \$933 million. However, since funding levels are dependent on the prior year Proposition 98, and key provisions still need clarification, the Piner-Olivet Union School District has not included the AMS program in its 2023-24 proposed budget. The AMS program will be reflected in its First Interim once further clarity is provided.

Planning Factors for 2023-24 and MYPs

Illustrated below are the latest primary funding factors from the enacted state budget.

Planning Factors						
		2022-23	2023-24	2024-25	2025-26	2026-27
DOF Planning COLA		6.56%	8.22%	3.94%	3.29%	3.19%
California CPI ¹		5.71%	3.54%	3.02%	2.64%	2.89%
CalSTRS ² Employer Rate		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS ³ Employer Rate		25.37%	26.68%	27.70%	28.30%	28.70%
California Lottery	Unrestricted per ADA	\$170	\$170	\$170	\$170	\$170
	Restricted per ADA	\$67	\$67	\$67	\$67	\$67
Mandate Block Grant (District) ⁴	Grades K-8 per ADA	\$34.94	\$37.81	\$39.30	\$40.59	\$41.88
	Grades 9-12 per ADA	\$67.31	\$72.84	\$75.71	\$78.20	\$80.69
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.85	\$20.63	\$21.31	\$21.99
	Grades 9-12 per ADA	\$50.98	\$55.17	\$57.34	\$59.23	\$61.12

¹Consumer Price Index (CPI), ²California State Teachers' Retirement System, ³California Public Employees' Retirement System

⁴COE Mandate Block Grant: \$37.81 per ADA grades K-8; \$72.84 per ADA grades 9-12; \$1.27 per ADA; \$1.27 per unit of countywide ADA

General Fund (District - Funds 01, 04 and 05)

Overall Condition of the District

The multi-year projection shows deficit spending in the budget year 2023-24 along with subsequent 2024-25 and 2025-26 fiscal years of \$1,072,346, \$1,267,921.42, and \$2,255,356.75 respectively.

MULTI-YEAR PROJECTION			
District (Fund 01, 04, 05)	2023-24	2024-25	2025-26
REVENUES	\$17,357,687.00	\$17,233,269.46	\$17,399,351.09
EXPENDITURES	\$18,430,033.00	\$18,501,190.88	\$19,654,707.84
NET INCREASE (DECREASE) IN FUND BALANCE	-\$1,072,346.00	-\$1,267,921.42	-\$2,255,356.75

Currently, the District has sufficient reserves to maintain a positive financial status in the 2023-24 as well as subsequent years. Below is the minimum requirement of 4% which is the exact amount that the District has set aside for its reserve:

Reserve Standard Percentage Level
Reserve Standard - by Percent
(Line B3 times Line B4)

4%	4%	4%
737,360.32	740,047.64	786,188.31

737,360.32	740,050.00	786,190.00
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Piner-Olivet receives Basic Aid Supplement Funding based on the number of students attending District charter schools who would not otherwise be served by the District and based on the amount of property taxes the District must share with the charter schools. This calculation includes students who live outside of the District boundaries and students attending grades 7 – 12. The District is projected to receive \$2,400,000 for Basic Aid Supplement Funding in 2023-24 and in the subsequent fiscal years.

Enrollment/Average Daily Attendance (ADA) Trends

ADA used to project current and future revenues are conservative in nature as enrollment is trending smaller counts. The District receives the majority of its funding based on ADA which was historically 94.3% of enrollment. Overall, attendance rates in 2022-23 have rebounded only marginally and are nowhere near pre-pandemic attendance levels. The projected enrollment for 2023-24 is 848 and is budgeted to decline over the subsequent years to 841 and 822. While the ADA Loss Mitigation adjustment included in last year’s budget trailer bill permitted the 2019-20 attendance yield to be used to amend reported ADA in 2021-22, the district will not be able to amend reported ADA for the 2022-23 or future years. However, the ADA Loss Mitigation adjusted 2021-22 ADA will be used in calculating the greater of the current year, prior year, or average ADA of the three most recent fiscal years to determine funded ADA for 2023-24, 2024-25, and 2025-26 for school districts, excluding charters.

Retirement Packages

The retirement packages offered to retirees are specified in the contracts with the bargaining units. Retirees have the dollar amount of the employee-only cost at the time of retirement contributed by the District towards a health premium until the retiree attains the age of 65. At that time, there is no longer any District contribution. The District is projected to have nine (9) retirees on this plan at a cost of \$77,433. The District budgets and expends a similar amount each year.

General Fund Contributions to Restricted Programs

Some restricted programs have higher expenditures than revenues. Contributions to restricted programs are expected to increase in subsequent years. The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

<i>Expenditures</i>	2023-2024	2024-2025	2025-26
Routine Maintenance	\$529,896	\$555,007	\$583,325
Special Ed Contribution	\$2,843,443	\$3,133,630	\$3,281,288

Multi-Year Commitments

The District passed a General Obligation Bond measure in 1995 for \$10 million. Approximately half of those bonds were sold in 1995 and the remainder in 1998. The bonds were then refunded in 2003 when interest rates were lower. The bonds are being repaid from property taxes levied for that purpose. The bonds will be fully repaid in 2022. The District passed a second General Obligation Bond measure in 2010 for \$20 million. Approximately \$8.6 million of those bonds were sold in 2011, leaving approximately \$12 million in bonding authority. The bonds will be

repaid from property taxes levied for that purpose. In 2020-21, the District executed the Forward Delivery Bond Purchase Agreement, dated January 6, 2021. The GO Refunding Bonds, Series 2021 with a principal amount of \$6,215,000 will be utilized for future bond projects such as security alarms, technology infrastructure, marquees, and school grounds.

Local Control Funding Formula (LCFF)

The District’s LCFF funding estimate for 2023-24 is based on State budget information from the current School Services of California (SSC) Dartboard, which is used State-wide and is a County Office directive. Per enrollment trends, the District continues to anticipate a decline in its enrollment. Below is the District’s projected change in LCFF revenue, which is projected to increase in subsequent years due to a COLA increase of 8.22% in 2023-24. The LCFF Entitlement Per ADA increased as well, per the LCFF calculator.

Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
13,601,001.00	14,562,440.00	14,892,439.00	15,008,082.00
District's Projected Change in LCFF Revenue:	7.07%	2.27%	.78%
LCFF Revenue Standard	3.13% to 5.13%	1.30% to 3.30%	0.42% to 2.42%

Federal Revenues

The District along with its charter schools received approximately \$2,110,427 in ESSER III funds in 2021-22. Most of these funds are projected to be spent in 2022-23 with the exception of resource 3213, which has not been fully spent and is budgeted to be fully spent in 2023-24. These one-time federal COVID funds can easily obscure normal operating deficits; thus, districts **must remove the one-time funding in the subsequent years** and either discontinue the expenditure or budget for such expenditures with unrestricted funds unless another allowable restricted funding source is available.

In the budget year, the percent change when compared to the prior year is approximately 52%. Second Interim federal revenue is projected at approximately \$1,887,111.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)		
First Prior Year (2022-23)	1,699,867.00	
Budget Year (2023-24)	815,674.00	(52.02%)
1st Subsequent Year (2024-25)	585,674.00	(28.20%)
2nd Subsequent Year (2025-26)	585,674.00	0.00%

Other State Revenues

Similar to one-time federal funds, some State revenue have not been fully spent and are budgeted to be fully spent in the budget year. These revenues include Universal Pre-K (RS 6053), Arts/Music Discretionary Block Grant (RS 6762), ELO-G Paraprofessional (RS 7426), and Learning Recovery Grant (RS 7435). Additionally, on-going state revenues such as the *Transportation Add-on* at approximately \$86,194 and Extended Learning Opportunities Plan (ELOP) were budgeted in the budget year and subsequent years.

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

First Prior Year (2022-23)

Budget Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

3,800,284.00	
1,925,025.00	(49.35%)
1,869,606.09	(2.88%)
1,906,678.73	1.98%

Expenditures

Salaries and benefits make up the majority of any educational agency’s budget. Certificated step and column costs are expected to increase by 3% each year. Classified step costs are expected to increase by 1.59% each year. Additionally, a cost of living adjustment of 4% in 2024-25 and 5% in 2025-26 for all salaries were included. Below are projected totals for salaries and benefits along with total expenditures for unrestricted resources:

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYR, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYR, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Budget Year (2023-24)	9,277,191.00	10,798,662.00	85.9%
1st Subsequent Year (2024-25)	10,150,672.25	11,723,840.03	86.6%
2nd Subsequent Year (2025-26)	11,020,555.12	12,640,279.59	87.2%

Fund Balance

The combined (unrestricted and restricted) ending fund balance in the 2023-24, 2024-25 and 2025-26 fiscal years are:

Ending Fund Balance [Sum lines D2a-D2e2]	\$6,568,937.00	\$5,301,015.58	\$3,045,658.83
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Some portions of this balance are reserved or designated for specific purposes. A breakdown of the 2023-24 and subsequent years projected ending balance is as follows:

District (Fund 01, 04, 05)	2023-24	2024-25	2025-26
Revolving Cash	\$3,000.00	\$3,000.00	\$3,000.00
Restricted	\$207,811.00	\$207,691.00	\$207,691.00
Designated for Spec. Ed & Facilities	\$3,383,405.36	\$2,610,224.58	\$1,262,587.83
IT - Elementary Device Roll Out Plan	\$1,500,000.00	\$1,000,000.00	\$0.00
Designated for Cash Flow (4%) - Resolution #564	\$737,360.32	\$740,050.00	\$786,190.00
Designated for Economic Uncertainties (4%)	\$737,360.32	\$740,050.00	\$786,190.00

Cash Flow

The District is anticipating having positive monthly cash balances during the 2023-2024 school year. Cash is always closely monitored in order to ensure the District can meet its obligations. As a precaution, the District has established a line of credit with the County Treasury to operate if a negative cash balance should occur. In the current fiscal year, one-time COVID carryover balances are supporting the cash balances. In future budget years, the cash flow will look much differently.

Piner-Olivet Charter School Fund (Fund 07)

The District sponsors the Piner-Olivet Charter School. The Piner-Olivet Charter School’s first year of operation was 1996-1997. The school serves students in grades 6 - 8. The Budget for the Piner-Olivet Charter School is included as part of this packet. The budget is based on the SSC Governor’s Budget Dartboard. The budget reflects that the Charter School will have sufficient reserves due to one-time money that is supporting these reserves.

MULTI-YEAR PROJECTION			
Piner-Olivet Charter (Fund 07)	2023-24	2024-25	2025-26
REVENUES	\$2,576,897.00	\$2,581,476.11	\$2,647,496.49
EXPENDITURES	\$2,627,514.00	\$2,556,104.21	\$2,701,579.93
NET INCREASE (DECREASE) IN FUND BALANCE	-\$50,617.00	\$25,371.90	-\$54,083.44
UNRESTRICTED ENDING FUND BALANCE	\$901,601.00	\$925,156.48	\$866,626.83

Below is the combined (unrestricted and restricted) ending fund balance for 2023-24, 2024-25, and 2025-26:

Ending Fund Balance [Sum lines D2a-D2e2]	\$956,825.00	\$982,196.90	\$928,113.46
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Piner-Olivet Charter (Fund 07)	2023-24	2024-25	2025-26
Revolving Cash	\$3,000.00	\$3,000.00	\$3,000.00
Restricted	\$55,224.00	\$57,040.42	\$61,486.63
Designated for Facilities & Instructional Materials	\$688,399.88	\$717,668.14	\$647,500.43
Designated for Economic Uncertainties (4%)	\$105,100.56	\$102,244.17	\$108,063.20
Designated for Cash Flow (4%) - Resolution #564	\$105,100.56	\$102,244.17	\$108,063.20

A cash flow analysis projected through this fiscal year-end is attached. Current cash flow projections show a positive cash flow will be maintained in each month of the 2023-24 fiscal year.

Northwest Prep at Piner-Olivet Fund (Fund 09)

The District sponsors another charter school, Northwest Prep at Piner-Olivet. Northwest Prep’s first year of operation was 2004-2005. The school serves students in grades 7 – 12. In 2022-23, the school discontinued its Online Academy serving students in grades K-12. It is the only school in the District with a high school population. The budget for Northwest Prep is included in this packet. The budget is based on the SSC Governor’s Budget Dartboard. The budget reflects that the Charter School will have sufficient reserves due to one-time money being used to support ongoing expenses. The charter will need to make reductions in the subsequent years due to loss of one-time funding in order to remain fiscally solvent.

MULTI-YEAR PROJECTION			
Northwest Prep Charter (Fund 09)	2023-24	2024-25	2025-26
REVENUES	\$1,672,895.00	\$1,805,151.96	\$1,774,804.49
EXPENDITURES	\$1,919,198.00	\$1,818,592.97	\$1,831,810.88
NET INCREASE (DECREASE) IN FUND BALANCE	-\$246,303.00	-\$13,441.01	-\$57,006.39
UNRESTRICTED ENDING FUND BALANCE	\$235,098.00	\$220,619.51	\$161,073.58

Below is the combined (unrestricted and restricted) ending fund balance for 2023-24, 2024-25, and 2025-26:

Ending Fund Balance [Sum lines D2a-D2e2]	<u>\$284,007.00</u>	<u>\$270,565.99</u>	<u>\$213,559.60</u>
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Northwest Prep Charter (Fund 09)	2023-24	2024-25	2025-26
Revolving Cash	\$3,000.00	\$3,000.00	\$3,000.00
Restricted	\$48,909.00	\$49,946.48	\$52,486.02
Designated for Facilities & Instructional Materials	\$78,562.16	\$72,132.07	\$11,528.70
Designated for Economic Uncertainties (4%)	\$76,767.92	\$72,743.72	\$73,272.44
Designated for Cash Flow (4%) - Resolution #564	\$76,767.92	\$72,743.72	\$73,272.44

A cash flow analysis projected through this fiscal year-end is attached. Current cash flow projections show a positive cash flow will be maintained in each month of the 2023-24 fiscal year.

Cafeteria Fund (Fund 13)

The Cafeteria Fund is utilized for depositing and expending funds related to the Food Service Program. Total revenue budgeted for 2023-24 is \$598,572, total expenditures are \$607,822. Currently, the program is not projected to require a contribution due to the increase in meal reimbursement for breakfast (\$3.155) and lunch (\$5.305).

Deferred Maintenance Fund (Fund 14)

The Deferred Maintenance Fund is utilized for maintenance or upgrades in facilities that are twenty years old or older. Until 2008-2009, the District would transfer ½ of 1% of the General Fund expenditures to the Deferred Maintenance Fund each year with the State matching that amount most years. The 2009 State Budget Act affected this program by allowing this revenue to be used for any educational purpose for 2008-2009 through 2012-2013 (extended to 2014-2015) as well as allowing districts to not make a contribution. For those years through 2012-2013, the District did not make a transfer to the Deferred Maintenance Fund and any revenue received from the State for the Deferred Maintenance Program was used to balance the District's General Fund or was added to the District's Cash Flow Reserve. For 2013-2014, the Board took action to transfer \$100,000 from the District's General Fund to the Deferred Maintenance Fund. During the 2019-20 year the Board took action to not make the transfer to the Deferred Maintenance fund for the 2020-21 through 2022-23 budget years in order to alleviate the stress on the General Fund balance and address deficit spending. However, the District had several unforeseen repairs during the 2022-23 school year. The Board took action to

make a transfer of \$100,000 from General Fund to Fund 14, per Resolution # 58. For 2023-24, the projected fund balance is \$159,148.

Special Reserve Fund (Fund 17)

The Special Reserve Fund was initiated in 2009-2010. \$300,000 was transferred into this fund from the Deferred Maintenance Fund. Along with transferring these funds, the Board took action to designate these funds to be spent only on deferred maintenance items and only if necessary. The Special Reserve Fund ended the 2020-21 school year with a fund balance of \$0. On October 13, 2021, the Board took action to transfer \$500,000 from the General Fund's unassigned reserve to the Special Reserve Fund to update its technology devices, including server rooms. For 2023-24, the projected fund balance is \$512,773.

Special Reserve Fund (OPEB) (Fund 20)

The Special Reserve Fund for Other Post Employment Benefits (OPEB), was created in 2014-2015 to address the liability calculated within the GASB 45 report along with the Independent Audit report. \$600,000 was transferred into the fund from the General Fund's unassigned reserve to begin to fund the District's approximate \$1.1 million unfunded OPEB liability. Fund 20, Special Reserve Fund ended the fiscal year 2020-21 with a fund balance of \$650,910 which was under-funded by \$451,210. On October 13, 2021, the Board took action to transfer \$500,000 from the General Fund's unassigned reserve to further fund the OPEB Fund's liability. For 2023-24, the projected fund balance is \$1,181,487.

Bond Fund (Fund 21)

The Bond Fund was re-established in 2010-2011. \$8,033,000 was initially deposited into this fund from the sale of general obligation bonds. Bond funds may only be spent on items included in the Measure L language that was included on the November, 2010 ballot. It is projected that there will be expenses made from this fund during 2023-24 and that the budget would be updated periodically throughout the year to reflect bond projects. For 2023-24, the projected beginning fund balance is \$1,222,509.

Capital Facilities Account Fund (Fund 25)

The Capital Facilities Account Fund is utilized for depositing and expending developer fees. On April 13, 2022, the Board approved the Developer Fee Justification Study to increase its residential fee from \$2.42 to \$3.35 per square foot and its commercial fee from \$0.39 to \$0.55 per square foot. Total revenue budgeted for 2023-24 is \$170,194, total expenditures budgeted are \$26,060 with a projected fund balance of \$1,150,513. Developer fees are not budgeted until they are received. It is anticipated that there will be developer fees collected and spent during 2023-24 and that the budget would be updated periodically throughout the year to reflect those revenues and expenditures.

Conclusion:

Despite projected current and future year deficit spending, the projected budget and multi-year projections support the District being able to meet its financial obligations for the current and two subsequent years, therefore, the District is certifying "Positive".

Piner-Olivet Union Elementary
49-70870-0000000

Multiyear Projection
2023-24 Budget Development MYP - District
Combined

Multiyear Projection
2023-24 Budget Development MYP - District
Unrestricted

Multiyear Projection
2023-24 Budget Development MYP - District
Restricted

Description (Object Range) [Sum Detail]	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3
A. REVENUES & OTHER FINANCING SOURCES [Sum Lines A1-A5c]	\$17,357,687.00	\$17,233,269.46	\$17,399,351.09	\$10,485,703.00	\$10,456,038.61	\$10,384,922.84	\$6,871,984.00	\$6,777,230.85	\$7,014,428.25
1. LCFF/Revenue Limit Sources (8010-8099)	12,784,534.00	13,100,337.00	13,226,841.00	12,575,316.00	12,891,119.00	13,017,623.00	209,218.00	209,218.00	209,218.00
2. Federal Revenues (8100-8299)	815,674.00	585,674.00	585,674.00	0.00	0.00	0.00	815,674.00	585,674.00	585,674.00
3. Other State Revenues (8300-8599)	1,925,025.00	1,869,606.09	1,906,678.73	252,796.00	257,052.54	260,746.90	1,672,229.00	1,612,553.55	1,645,931.83
4. Other Local Revenues (8600-8799)	1,832,454.00	1,677,652.37	1,680,157.36	1,030,930.00	1,022,023.37	1,024,528.36	801,524.00	655,629.00	655,629.00
5. Other Financing Sources									
a. Transfers In (8900-8929)	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
c. Contributions (8980-8999)	0.00	0.00	0.00	(3,373,339.00)	(3,714,156.30)	(3,917,975.42)	3,373,339.00	3,714,156.30	3,917,975.42
B. EXPENDITURES & OTHER FINANCING USES [Sum Lines B1-B10]	\$18,434,008.00	\$18,501,190.88	\$19,654,707.84	\$10,798,662.00	\$11,723,840.03	\$12,640,279.59	\$7,635,346.00	\$6,777,350.85	\$7,014,428.25
1. Certificated Salaries (1000-1999)	5,647,530.00	6,018,077.28	6,500,889.73	4,905,816.00	5,338,798.30	5,766,249.51	741,714.00	679,278.98	734,640.22
2. Classified Salaries (2000-2999)	2,392,188.00	2,487,294.45	2,737,904.56	1,778,700.00	1,963,980.58	2,179,688.26	613,488.00	523,313.87	558,216.30
3. Employee Benefits (3000-3999)	3,751,678.00	3,938,368.77	4,205,161.13	2,592,675.00	2,847,893.37	3,074,617.35	1,159,003.00	1,090,475.40	1,130,543.78
4. Books and Supplies (4000-4999)	869,298.00	630,890.59	644,463.16	190,807.00	196,569.37	201,758.80	678,491.00	434,321.22	442,704.36
5. Services and Other Operating Expenditures (5000-5999)	5,767,839.00	5,421,084.79	5,560,814.26	1,521,007.00	1,566,941.41	1,608,308.67	4,246,832.00	3,854,143.38	3,952,505.59
6. Capital Outlay (6000-6999)	5,475.00	5,475.00	5,475.00	0.00	0.00	0.00	5,475.00	5,475.00	5,475.00
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	0.00	0.00	0.00	(190,343.00)	(190,343.00)	(190,343.00)	190,343.00	190,343.00	190,343.00
9. Other Financing Uses									
a. Transfers Out (7600-7629)	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
10. Other Adjustments (described in assumptions)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE	(1,076,321.00)	(1,267,921.42)	(2,255,356.75)	(312,959.00)	(1,267,801.42)	(2,255,356.75)	(763,362.00)	(120.00)	0.00
D. FUND BALANCE									
1. Beginning Fund Balance (9791-9795)	7,645,258.00	6,568,937.00	5,301,015.58	6,674,085.00	6,361,126.00	5,093,324.58	971,173.00	207,811.00	207,691.00
2. Ending Fund Balance [Sum lines D2a-D2e2]	\$6,568,937.00	\$5,301,015.58	\$3,045,658.83	\$6,361,126.00	\$5,093,324.58	\$2,837,967.83	\$207,811.00	\$207,691.00	\$207,691.00
a. Nonspendable (9710-9719)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00	0.00	0.00
b. Restricted (9740)	207,811.00	207,691.00	207,691.00	0.00	0.00	0.00	207,811.00	207,691.00	207,691.00
c. Committed									
1. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Other Commitments (9760)	737,360.32	740,050.00	786,190.00	737,360.32	740,050.00	786,190.00	0.00	0.00	0.00
Cashflow @ 4%, per Resolution #564	737,360.32	740,050.00	786,190.00	737,360.32	740,050.00	786,190.00			
d. Assigned									
1. Other Assignments (9780)	4,883,405.36	3,610,224.58	1,262,587.83	4,883,405.36	3,610,224.58	1,262,587.83			
IT - POUUSD Device Roll Out Plan	1,500,000.00	1,000,000.00	0.00	1,500,000.00	1,000,000.00	0.00	0.00	0.00	0.00
Special Ed & Facilities	3,383,405.36	2,610,224.58	1,262,587.83	3,383,405.36	2,610,224.58	1,262,587.83	0.00	0.00	0.00
e. Unassigned/Unappropriated									
1. Reserve for Economic Uncertainties (9789)	737,360.32	740,050.00	786,190.00	737,360.32	740,050.00	786,190.00			
2. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	0.00	0.00			

PINER-OLIVET
CHARTER SCHOOL

2023-2024
Budget Report

PINER-OLIVET CHARTER SCHOOL BUDGET ASSUMPTIONS

2023-2024 Budget Development

Based on the May Revise and BASC LCFF Calculator

District 43 Fund 07

	Budget Year	Subsequent Year	Subsequent Year
Revenue	2023-2024	2024-2025	2025-2026
LCFF Target COLA	8.22%	3.94%	3.29%
Enrollment	Estimated: 213	Estimated: 209	Estimated: 207
ADA (Projected P-2)	202.35	198.55	196.65
Supplemental Grant % - 3-Year Rolling %	52.22%	51.85%	51.85%
Other Revenue Changes			
Federal	FY23-24 has increased federal revenues and corresponding expenditure increases due to remaining one-time funds, such as ESSER III (RS 3213). These funds are not budgeted in subsequent years.		
State	FY23-24 has increased state revenues and corresponding expenditure increases due to remaining one-time funds, such as Arts/Music Discretionary Block Grant (RS 6762), ELO-Grant Paraprofessional (RS 7426), and Learning Recovery Grant (RS 7435).		
Local			
Expenditures	2023-2024	2024-2025	2025-2026
Certificated Salaries			
Staffing: FTE (includes Admin)	9.00	9.00	9.00
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185
Classified Salaries			
Staffing: FTE (includes Management & Confidential)	4.49	4.49	4.49
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Benefits			
STRS (State Teachers' Retirement System)	19.10%	19.10%	19.10%
PERS (Public Employees' Retirement System)	26.68%	27.70%	28.30%
FICA (Social Security)	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
SUI (State Unemployment Insurance)	0.05%	0.05%	0.05%

PINER-OLIVET CHARTER SCHOOL BUDGET ASSUMPTIONS

WCI (Worker's Compensation Insurance)	1.51%	1.51%	1.51%
<i>Expenditures continued</i>	2023-2024	2024-2025	2025-26
<i>Health/Welfare Benefits</i>			
Medical	Caps are \$925 single, \$1,300 double, \$1,475 family	Caps are \$950 single, \$1,350 double, \$1,550 family	Caps are \$950 single, \$1,350 double, \$1,550 family
Dental/Vision/Life	No cap	No cap	No cap
Retiree Health Benefits	Caps vary according to contract	Caps vary according to contract	Caps vary according to contract
Retirement Incentive	\$ -	\$ -	\$ -
<i>Other Expenditures</i>			
Books & Supplies	Reductions as COVID funds are spent in PY and general budget reductions	Reductions as COVID funds are spent in PY and general budget reductions	Reductions as COVID funds are spent in PY and general budget reductions
Services & Other Operating Expenses	20% increase in Property/Liability		
Capital Outlay	None	None	None
Special Ed Contribution	\$20,000	\$20,000	\$20,000

Piner-Olivet Charter (6113492) - FY2023/24 Budget Dev		5.2.2023			
	2022-23	2023-24	2024-25	2025-26	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	13.26%	8.22%	3.94%	3.29%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement					
Base Grant	\$1,973,480	\$2,097,762	\$2,139,376	\$2,188,518	
Grade Span Adjustment	-	-	-	-	
Supplemental Grant	199,598	219,090	221,853	226,949	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Add-ons: Transitional Kindergarten	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$2,173,078	\$2,316,852	\$2,361,229	\$2,415,467	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	2,173,078	2,316,852	2,361,229	2,415,467	
LCFF Entitlement Per ADA	\$ 10,549	\$ 11,450	\$ 11,892	\$ 12,283	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 812,879	\$ 870,926	\$ 886,556	\$ 906,853	
EPA (for LCFF Calculation purposes)	\$ 187,027	\$ 255,554	\$ 290,783	\$ 310,899	
<i>Local Revenue Sources:</i>					
Property Taxes (Object Code 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	1,173,172	1,190,372	1,183,890	1,197,715	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	2,173,078	2,316,852	2,361,229	2,415,467	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	2,173,078	2,316,852	2,361,229	2,415,467	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	45.21920787%	45.21920787%	45.21920787%	45.21920787%	
% of Adjusted Revenue Limit - P-2	45.21920787%	45.21920787%	45.21920787%	45.21920787%	
EPA (for LCFF Calculation purposes)	\$ 187,027	\$ 255,554	\$ 290,783	\$ 310,899	
EPA, Current Year (Object Code 8012)	\$ 187,027	\$ 255,554	\$ 290,783	\$ 310,899	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	

Piner-Olivet Charter (6113492) - FY2023/24 Budget Dev		5.2.2023			
		2022-23	2023-24	2024-25	2025-26
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$	1,973,480	\$ 2,097,762	\$ 2,139,376	\$ 2,188,518
Supplemental and Concentration Grant funding in the LCAP year	\$	199,598	\$ 219,090	\$ 221,853	\$ 226,949
Percentage to Increase or Improve Services		10.11%	10.44%	10.37%	10.37%
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment		216	213	209	207
COE Enrollment		-	-	-	-
Total Enrollment		216	213	209	207
Unduplicated Pupil Count					
Unduplicated Pupil Count		112	110	108	107
COE Unduplicated Pupil Count		-	-	-	-
Total Unduplicated Pupil Count		112	110	108	107
Rolling %, Supplemental Grant		50.5700%	52.2200%	51.8500%	51.8500%
Rolling %, Concentration Grant		50.5700%	52.2200%	51.8500%	51.8500%

Piner-Olivet Charter (6113492) - FY2023/24 Budget Dev		5.2.2023			
		2022-23	2023-24	2024-25	2025-26
SUMMARY OF LCFF ADA					
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
LCFF Subtotal		-	-	-	-
NSS		-	-	-	-
Combined Subtotal		-	-	-	-
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
LCFF Subtotal		-	-	-	-
NSS		-	-	-	-
Combined Subtotal		-	-	-	-
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
LCFF Subtotal		-	-	-	-
NSS		-	-	-	-
Combined Subtotal		-	-	-	-
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
LCFF Subtotal		-	-	-	-
NSS		-	-	-	-
Combined Subtotal		-	-	-	-
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average					
		-	-	-	-
Current Year ADA					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		206.00	202.35	198.55	196.65
Grades 9-12		-	-	-	-
LCFF Subtotal		206.00	202.35	198.55	196.65
NSS		-	-	-	-
Combined Subtotal		206.00	202.35	198.55	196.65
Change in LCFF ADA (excludes NSS ADA)		206.00	202.35	198.55	196.65
		Increase	Increase	Increase	Increase

Piner-Olivet Charter (6113492) - FY2023/24 Budget Dev		5.2.2023			
	2022-23	2023-24	2024-25	2025-26	
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and app					
Yield Calculation					
Total ADA					
Total Enrollment					
Attendance Yield					
Quotient					
2021-22 Proxy ADA					
Grades TK-3					
Grades 4-6					
Grades 7-8					
Grades 9-12					
Subtotal					
NSS					
Combined Subtotal					
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	206.00	202.35	198.55	196.65	
Grades 9-12	-	-	-	-	
Subtotal	206.00	202.35	198.55	196.65	
	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	
Funded NSS ADA					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
NPS, CDS, & COE Operated					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
ACTUAL ADA (Current Year Only)					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	206.00	202.35	198.55	196.65	
Grades 9-12	-	-	-	-	
Total Actual ADA	206.00	202.35	198.55	196.65	
TOTAL FUNDED ADA					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	206.00	202.35	198.55	196.65	
Grades 9-12	-	-	-	-	
Total	206.00	202.35	198.55	196.65	
<i>Funded Difference (Funded ADA less Actual ADA)</i>					
	-	-	-	-	
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA	-	-	-	-	

Piner-Olivet Charter (6113492) - FY2023/24 Budget Dev		5.2.2023			
		2022-23	2023-24	2024-25	2025-26
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	11,142	\$ 12,095	\$ 12,562	\$ 12,975
Grades 4-6	\$	10,245	\$ 11,121	\$ 11,551	\$ 11,931
Grades 7-8	\$	10,549	\$ 11,450	\$ 11,892	\$ 12,283
Grades 9-12	\$	12,543	\$ 13,614	\$ 14,142	\$ 14,606
Base Grants					
Grades TK-3	\$	9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	11,102	\$ 12,015	\$ 12,488	\$ 12,899
Grade Span Adjustment					
Grades TK-3	\$	953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$	289	\$ 312	\$ 325	\$ 335
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	10,119	\$ 10,951	\$ 11,382	\$ 11,756
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	11,391	\$ 12,327	\$ 12,813	\$ 13,234
Prorated Base Grants					
Grades TK-3	\$	9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	11,102	\$ 12,015	\$ 12,488	\$ 12,899
Prorated Grade Span Adjustment					
Grades TK-3	\$	953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$	289	\$ 312	\$ 325	\$ 335
Supplemental Grant					
		20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	2,024	\$ 2,190	\$ 2,276	\$ 2,351
Grades 4-6	\$	1,861	\$ 2,014	\$ 2,093	\$ 2,162
Grades 7-8	\$	1,916	\$ 2,073	\$ 2,155	\$ 2,226
Grades 9-12	\$	2,278	\$ 2,465	\$ 2,563	\$ 2,647
Actual - 1.00 ADA, Local UPP as follows:					
		50.57%	52.22%	51.85%	51.85%
Grades TK-3	\$	1,023	\$ 1,144	\$ 1,180	\$ 1,219
Grades 4-6	\$	941	\$ 1,052	\$ 1,085	\$ 1,121
Grades 7-8	\$	969	\$ 1,083	\$ 1,117	\$ 1,154
Grades 9-12	\$	1,152	\$ 1,287	\$ 1,329	\$ 1,372
Concentration Grant (>55% population)					
		65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	6,577	\$ 7,118	\$ 7,398	\$ 7,641
Grades 4-6	\$	6,048	\$ 6,545	\$ 6,803	\$ 7,027
Grades 7-8	\$	6,227	\$ 6,739	\$ 7,004	\$ 7,234
Grades 9-12	\$	7,404	\$ 8,013	\$ 8,328	\$ 8,602
Actual - 1.00 ADA, Local UPP >55% as follows:					
		0.0000%	0.0000%	0.0000%	0.0000%
Grades TK-3	\$	-	\$ -	\$ -	\$ -
Grades 4-6	\$	-	\$ -	\$ -	\$ -
Grades 7-8	\$	-	\$ -	\$ -	\$ -
Grades 9-12	\$	-	\$ -	\$ -	\$ -

Piner-Olivet Union Elementary
49-70870-0000000

Multiyear Projection
2023-24 POCS (2)
Combined

Multiyear Projection
2023-24 POCS (2)
Unrestricted

Multiyear Projection
2023-24 POCS (2)
Restricted

Description (Object Range) [Sum Detail]	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3
A. REVENUES & OTHER FINANCING SOURCES [Sum Lines A1-A5c]	\$2,576,897.00	\$2,581,476.11	\$2,647,496.49	\$2,368,528.00	\$2,414,978.72	\$2,474,766.29	\$208,369.00	\$166,497.39	\$172,730.20
1. LCFF/Revenue Limit Sources (8010-8099)	2,316,852.00	2,361,229.00	2,415,467.00	2,316,852.00	2,361,229.00	2,415,467.00	0.00	0.00	0.00
2. Federal Revenues (8100-8299)	95,596.00	48,623.00	48,623.00	0.00	0.00	0.00	95,596.00	48,623.00	48,623.00
3. Other State Revenues (8300-8599)	153,444.00	161,570.42	173,085.24	40,671.00	46,545.64	55,038.59	112,773.00	115,024.78	118,046.65
4. Other Local Revenues (8600-8799)	11,005.00	10,053.69	10,321.25	11,005.00	10,053.69	10,321.25	0.00	0.00	0.00
5. Other Financing Sources									
a. Transfers In (8900-8929)	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
c. Contributions (8980-8999)	0.00	0.00	0.00	0.00	(2,849.61)	(6,060.55)	0.00	2,849.61	6,060.55
B. EXPENDITURES & OTHER FINANCING USES [Sum Lines B1-B10]	\$2,627,514.00	\$2,556,104.21	\$2,701,579.93	\$2,235,168.00	\$2,391,423.24	\$2,533,295.94	\$392,346.00	\$164,680.97	\$168,283.99
1. Certificated Salaries (1000-1999)	1,061,300.00	1,131,401.43	1,205,643.85	1,056,200.00	1,131,401.43	1,205,643.85	5,100.00	0.00	0.00
2. Classified Salaries (2000-2999)	314,281.00	261,590.87	279,037.67	220,104.00	241,275.80	257,367.69	94,177.00	20,315.07	21,669.98
3. Employee Benefits (3000-3999)	654,169.00	652,301.66	686,185.81	486,861.00	527,879.12	559,907.24	167,308.00	124,422.54	126,278.57
4. Books and Supplies (4000-4999)	130,871.00	75,413.73	77,404.66	58,787.00	60,562.37	62,161.22	72,084.00	14,851.36	15,243.44
5. Services and Other Operating Expenditures (5000-5999)	466,893.00	435,396.52	453,307.94	413,239.00	430,327.52	448,238.94	53,654.00	5,069.00	5,069.00
6. Capital Outlay (6000-6999)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	0.00	0.00	0.00	(23.00)	(23.00)	(23.00)	23.00	23.00	23.00
9. Other Financing Uses									
a. Transfers Out (7600-7629)	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
10. Other Adjustments (described in assumptions)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE	(50,617.00)	25,371.90	(54,083.44)	133,360.00	23,555.48	(58,529.65)	(183,977.00)	1,816.42	4,446.21
D. FUND BALANCE									
1. Beginning Fund Balance (9791-9795)	1,007,442.00	956,825.00	982,196.90	768,241.00	901,601.00	925,156.48	239,201.00	55,224.00	57,040.42
2. Ending Fund Balance [Sum lines D2a-D2e2]	\$956,825.00	\$982,196.90	\$928,113.46	\$901,601.00	\$925,156.48	\$866,626.83	\$55,224.00	\$57,040.42	\$61,486.63
a. Nonspendable (9710-9719)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00	0.00	0.00
b. Restricted (9740)	55,224.00	57,040.42	61,486.63	0.00	0.00	0.00	55,224.00	57,040.42	61,486.63
c. Committed									
1. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Other Commitments (9760)	105,100.56	102,244.17	108,063.20	105,100.56	102,244.17	108,063.20	0.00	0.00	0.00
Cashflow @ 4% per Resolution 564	105,100.56	102,244.17	108,063.20	105,100.56	102,244.17	108,063.20			
d. Assigned							0.00	0.00	0.00
1. Other Assignments (9780)	688,399.88	717,668.14	647,500.43	688,399.88	717,668.14	647,500.43			
Facilities & Instructional Materials	688,399.88	717,668.14	647,500.43	688,399.88	717,668.14	647,500.43	0.00	0.00	0.00
e. Unassigned/Unappropriated							0.00	0.00	0.00
1. Reserve for Economic Uncertainties (9789)	105,100.56	102,244.17	108,063.20	105,100.56	102,244.17	108,063.20			
2. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	0.00	0.00			

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,500,914.00	3,842,734.00	9.8%
2) Federal Revenue		8100-8299	357,383.00	136,260.00	-61.9%
3) Other State Revenue		8300-8599	710,119.00	250,385.00	-64.7%
4) Other Local Revenue		8600-8799	20,413.00	20,413.00	0.0%
5) TOTAL, REVENUES			4,588,829.00	4,249,792.00	-7.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,704,193.00	1,729,766.00	1.5%
2) Classified Salaries		2000-2999	395,298.00	462,426.00	17.0%
3) Employee Benefits		3000-3999	977,173.00	1,049,236.00	7.4%
4) Books and Supplies		4000-4999	305,097.00	244,227.00	-20.0%
5) Services and Other Operating Expenditures		5000-5999	1,082,501.00	1,051,057.00	-2.9%
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			4,464,262.00	4,536,712.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			124,567.00	(286,920.00)	-330.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,000.00	10,000.00	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			(10,000.00)	(10,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			114,567.00	(296,920.00)	-359.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,423,185.00	1,537,752.00	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,423,185.00	1,537,752.00	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,423,185.00	1,537,752.00	8.1%
2) Ending Balance, June 30 (E + F1e)			1,537,752.00	1,240,832.00	-19.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	6,000.00	6,000.00	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			409,565.00	104,133.00	-74.6%
c) Committed					
Stabilization Arrangements					
9750			0.00	0.00	0.0%
Other Commitments					
9760			178,570.48	181,868.48	1.8%
POCS - Cashflow@ 4%, per Resolution 564	0000	9760	102,746.92		
NWP - Cashflow@ 4%, per Resolution 564	0000	9760	75,823.56		
POCS - Cashflow @ 4%, per Resolution 564	0000	9760		105,100.56	
NWP - Cashflow @ 4%, per Resolution 564	0000	9760		76,767.92	
d) Assigned					
Other Assignments					
9780			943,616.52	948,830.52	0.6%
POCS - Designed for Economic Uncertainties @ 4%	0000	9780	102,746.92		
NWP - Designed for Economic Uncertainties @ 4%	0000	9780	75,823.56		
POCS - Facilities & Instructional Materials	0000	9780	559,747.16		
NWP - Facilities & Instructional Materials	0000	9780	205,298.88		
POCS - Reserve for Economic Uncertainties @ 4%	0000	9780		105,100.56	
NWP - Reserve for Economic Uncertainties @ 4%	0000	9780		76,767.92	
POCS - Facilities & Instructional Materials	0000	9780		688,399.88	
NWP - Facilities & Instructional Materials	0000	9780		78,562.16	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
9789			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,374,851.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	6,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,380,851.99		
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	8.25		
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			8.25		
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)			2,380,843.74		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,309,239.00	1,462,223.00	11.7%
Education Protection Account State Aid - Current Year		8012	281,473.00	493,387.00	75.3%
State Aid - Prior Years		8019	0.00	0.00	0.0%
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	1,910,202.00	1,887,124.00	-1.2%
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			3,500,914.00	3,842,734.00	9.8%
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	55,978.00	51,551.00	-7.9%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	8,236.00	8,236.00	0.0%
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	20,000.00	20,000.00	0.0%

NORTHWEST PREP

2023-24

Budget Report

NORTHWEST PREP CHARTER SCHOOL BUDGET ASSUMPTIONS

2023-2024 Budget Development

Based on the May Revise and BASC LCFF Calculator

District 43 Fund 09

	Budget Year	Subsequent Year	Subsequent Year
Revenue	2023-2024	2024-2025	2025-2026
LCFF Target COLA	8.22%	3.94%	3.29%
Enrollment	Estimated: 126	Estimated: 128	Estimated: 121
ADA (Projected P-2)	118.44	120.32	113.74
Supplemental Grant % - 3-Year Rolling %	54.75%	58.70%	58.70%
<i>Other Revenue Changes</i>	Future increases due to remaining one-time funds, such as ESSER		
Federal	FY23-24 has increased federal revenues and corresponding expenditure increases due to remaining one-time funds, such as ESSER III (RS 3213). These funds are not budgeted in subsequent years.		
State	FY23-24 has increased state revenues and corresponding expenditure increases due to remaining one-time funds, such as Arts/Music Discretionary Block Grant (RS 6762), ELO-Grant Paraprofessional (RS 7426), and Learning Recovery Grant (RS 7435).		
Local			
Expenditures	2023-2024	2024-2025	2025-2026
Certificated Salaries			
Staffing: FTE (<i>includes Admin</i>)	7.6	7.6	7.6
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185
Classified Salaries			
Staffing: FTE (<i>includes Management & Confidential</i>)	3.39	3.39	3.39
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Benefits			
STRS (State Teachers' Retirement System)	19.10%	19.10%	19.10%
PERS (Public Employees' Retirement System)	26.68%	27.70%	28.30%
FICA (Social Security)	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
SUI (State Unemployment Insurance)	0.05%	0.05%	0.05%
WCI (Worker's Compensation Insurance)	1.51%	1.51%	1.51%

NORTHWEST PREP CHARTER SCHOOL BUDGET ASSUMPTIONS

Expenditures continued	2023-2024	2024-2025	2025-26
Health/Welfare Benefits			
Medical	Caps are \$925 single, \$1,300 double, \$1,475 family	Caps are \$950 single, \$1,350 double, \$1,550 family	Caps are \$950 single, \$1,350 double, \$1,550 family
Dental/Vision/Life	No cap	No cap	No cap
Retiree Health Benefits	Caps vary according to contract	Caps vary according to contract	Caps vary according to contract
Retirement Incentive	\$ -	\$ -	\$ -
Other Expenditures			
Books & Supplies	Reductions as COVID funds are spent in PY and general budget reductions	Reductions as COVID funds are spent in PY and general budget reductions	Reductions as COVID funds are spent in PY and general budget reductions
Services & Other Operating Expenses	Repay Rent to POUUSD Fund 25: \$10,000	Repay Rent to POUUSD Fund 25: \$10,000	Repay Rent to POUSD Fund 25: \$10,000
Capital Outlay	None	None	None
Special Ed Contribution	\$10,000	\$10,000	\$10,000

Northwest Prep Charter (106344) - FY2023/24 Budget Dev		5.2.2023			
		2022-23	2023-24	2024-25	2025-26
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation		13.26%	8.22%	3.94%	3.29%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%
LCFF Entitlement					
Base Grant		\$1,219,569	\$1,344,358	\$1,421,648	\$1,386,112
Grade Span Adjustment		24,641	30,930	34,120	36,734
Supplemental Grant		123,077	150,594	171,401	167,525
Concentration Grant		-	-	36,620	35,792
Add-ons: Targeted Instructional Improvement Block Grant		-	-	-	-
Add-ons: Home-to-School Transportation		-	-	-	-
Add-ons: Small School District Bus Replacement Program		-	-	-	-
Add-ons: Transitional Kindergarten		-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$1,367,287	\$1,525,882	\$1,663,789	\$1,626,163
Miscellaneous Adjustments		-	-	-	-
Economic Recovery Target		-	-	-	-
Additional State Aid		-	-	-	-
Total LCFF Entitlement		1,367,287	1,525,882	1,663,789	1,626,163
LCFF Entitlement Per ADA	\$	11,621	\$ 12,883	\$ 13,828	\$ 14,297
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$	509,377	\$ 591,297	\$ 676,962	\$ 662,611
EPA (for LCFF Calculation purposes)	\$	187,835	\$ 237,833	\$ 269,397	\$ 270,808
<i>Local Revenue Sources:</i>					
Property Taxes (Object Code 8021 to 8089)	\$	-	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)		670,075	696,752	717,430	692,744
Property Taxes net of In-Lieu	\$	-	\$ -	\$ -	\$ -
TOTAL FUNDING		1,367,287	1,525,882	1,663,789	1,626,163
Basic Aid Status	\$	-	\$ -	\$ -	\$ -
Excess Taxes	\$	-	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$	-	\$ -	\$ -	\$ -
Total LCFF Entitlement		1,367,287	1,525,882	1,663,789	1,626,163
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual		45.21920787%	45.21920787%	45.21920787%	45.21920787%
% of Adjusted Revenue Limit - P-2		45.21920787%	45.21920787%	45.21920787%	45.21920787%
EPA (for LCFF Calculation purposes)	\$	187,835	\$ 237,833	\$ 269,397	\$ 270,808
EPA, Current Year (Object Code 8012)	\$	187,835	\$ 237,833	\$ 269,397	\$ 270,808
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$	19,912.00	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)		-	-	-	-

Northwest Prep Charter (106344) - FY2023/24 Budget Dev		5.2.2023			
		2022-23	2023-24	2024-25	2025-26
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$	1,244,210	\$ 1,375,288	\$ 1,455,768	\$ 1,422,846
Supplemental and Concentration Grant funding in the LCAP year	\$	123,077	\$ 150,594	\$ 208,021	\$ 203,317
Percentage to Increase or Improve Services		9.89%	10.95%	14.29%	14.29%
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment		124	126	128	121
COE Enrollment		-	-	-	-
Total Enrollment		124	126	128	121
Unduplicated Pupil Count					
Unduplicated Pupil Count		73	74	75	71
COE Unduplicated Pupil Count		-	-	-	-
Total Unduplicated Pupil Count		73	74	75	71
Rolling %, Supplemental Grant		49.4600%	54.7500%	58.8700%	58.8700%
Rolling %, Concentration Grant		49.4600%	54.7500%	58.8700%	58.8700%

Northwest Prep Charter (106344) - FY2023/24 Budget Dev		5.2.2023			
		2022-23	2023-24	2024-25	2025-26
SUMMARY OF LCFF ADA					
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
LCFF Subtotal		-	-	-	-
NSS		-	-	-	-
Combined Subtotal		-	-	-	-
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
LCFF Subtotal		-	-	-	-
NSS		-	-	-	-
Combined Subtotal		-	-	-	-
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
LCFF Subtotal		-	-	-	-
NSS		-	-	-	-
Combined Subtotal		-	-	-	-
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
LCFF Subtotal		-	-	-	-
NSS		-	-	-	-
Combined Subtotal		-	-	-	-
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average					
		-	-	-	-
Current Year ADA					
Grades TK-3		6.53	7.52	8.46	11.28
Grades 4-6		6.91	8.46	9.40	7.52
Grades 7-8		40.49	28.20	25.38	22.56
Grades 9-12		63.73	74.26	77.08	72.38
LCFF Subtotal		117.66	118.44	120.32	113.74
NSS		-	-	-	-
Combined Subtotal		117.66	118.44	120.32	113.74
Change in LCFF ADA (excludes NSS ADA)		117.66	118.44	120.32	113.74
		Increase	Increase	Increase	Increase

Northwest Prep Charter (106344) - FY2023/24 Budget Dev		5.2.2023			
	2022-23	2023-24	2024-25	2025-26	
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and app					
Yield Calculation					
Total ADA					
Total Enrollment					
Attendance Yield					
Quotient					
2021-22 Proxy ADA					
Grades TK-3					
Grades 4-6					
Grades 7-8					
Grades 9-12					
Subtotal					
NSS					
Combined Subtotal					
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)					
Grades TK-3	6.53	7.52	8.46	11.28	
Grades 4-6	6.91	8.46	9.40	7.52	
Grades 7-8	40.49	28.20	25.38	22.56	
Grades 9-12	63.73	74.26	77.08	72.38	
Subtotal	117.66	118.44	120.32	113.74	
	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	
Funded NSS ADA					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
NPS, CDS, & COE Operated					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
ACTUAL ADA (Current Year Only)					
Grades TK-3	6.53	7.52	8.46	11.28	
Grades 4-6	6.91	8.46	9.40	7.52	
Grades 7-8	40.49	28.20	25.38	22.56	
Grades 9-12	63.73	74.26	77.08	72.38	
Total Actual ADA	117.66	118.44	120.32	113.74	
TOTAL FUNDED ADA					
Grades TK-3	6.53	7.52	8.46	11.28	
Grades 4-6	6.91	8.46	9.40	7.52	
Grades 7-8	40.49	28.20	25.38	22.56	
Grades 9-12	63.73	74.26	77.08	72.38	
Total	117.66	118.44	120.32	113.74	
<i>Funded Difference (Funded ADA less Actual ADA)</i>					
	-	-	-	-	
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA	-	-	-	-	

Northwest Prep Charter (106344) - FY2023/24 Budget Dev		5.2.2023			
		2022-23	2023-24	2024-25	2025-26
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	11,120	\$ 12,150	\$ 13,008	\$ 13,436
Grades 4-6	\$	10,224	\$ 11,172	\$ 11,962	\$ 12,355
Grades 7-8	\$	10,528	\$ 11,502	\$ 12,315	\$ 12,719
Grades 9-12	\$	12,518	\$ 13,677	\$ 14,644	\$ 15,125
Base Grants					
Grades TK-3	\$	9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	11,102	\$ 12,015	\$ 12,488	\$ 12,899
Grade Span Adjustment					
Grades TK-3	\$	953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$	289	\$ 312	\$ 325	\$ 335
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	10,119	\$ 10,951	\$ 11,382	\$ 11,756
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	11,391	\$ 12,327	\$ 12,813	\$ 13,234
Prorated Base Grants					
Grades TK-3	\$	9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	11,102	\$ 12,015	\$ 12,488	\$ 12,899
Prorated Grade Span Adjustment					
Grades TK-3	\$	953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$	289	\$ 312	\$ 325	\$ 335
Supplemental Grant					
		20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	2,024	\$ 2,190	\$ 2,276	\$ 2,351
Grades 4-6	\$	1,861	\$ 2,014	\$ 2,093	\$ 2,162
Grades 7-8	\$	1,916	\$ 2,073	\$ 2,155	\$ 2,226
Grades 9-12	\$	2,278	\$ 2,465	\$ 2,563	\$ 2,647
Actual - 1.00 ADA, Local UPP as follows:					
		49.46%	54.75%	58.87%	58.87%
Grades TK-3	\$	1,001	\$ 1,199	\$ 1,340	\$ 1,384
Grades 4-6	\$	920	\$ 1,103	\$ 1,232	\$ 1,273
Grades 7-8	\$	948	\$ 1,135	\$ 1,269	\$ 1,310
Grades 9-12	\$	1,127	\$ 1,350	\$ 1,509	\$ 1,558
Concentration Grant (>55% population)					
		65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	6,577	\$ 7,118	\$ 7,398	\$ 7,641
Grades 4-6	\$	6,048	\$ 6,545	\$ 6,803	\$ 7,027
Grades 7-8	\$	6,227	\$ 6,739	\$ 7,004	\$ 7,234
Grades 9-12	\$	7,404	\$ 8,013	\$ 8,328	\$ 8,602
Actual - 1.00 ADA, Local UPP >55% as follows:					
		0.0000%	0.0000%	3.8700%	3.8700%
Grades TK-3	\$	-	\$ -	\$ 286	\$ 296
Grades 4-6	\$	-	\$ -	\$ 263	\$ 272
Grades 7-8	\$	-	\$ -	\$ 271	\$ 280
Grades 9-12	\$	-	\$ -	\$ 322	\$ 333

Cashflow Report
2023-24 NWP (2)

Fund 09

Cashflow Report
2023-24 NWP (2)

Base Year 2023-24

Budget/Beg.	2023												2024	
	Balance	July	August	September	October	November	December	January	February	March	April	May		June
A. BEGINNING CASH	1,290,544.60	1,290,544.60	1,264,909.45	1,279,766.42	1,381,823.64	1,335,267.53	1,319,430.42	1,357,265.81	1,348,342.70	1,330,286.59	1,422,927.09	1,395,536.44	1,339,812.79	1,131,145.67
B. RECEIPTS														
LCFF Sources														
Principal Apportionment	829,130.00	29,564.85	29,564.85	112,674.98	53,216.73	53,216.73	112,674.98	53,216.73	53,216.73	112,674.98	53,216.73	53,216.73	112,674.98	
Property Taxes	8020-8079	0.00												
Miscellaneous Funds & LCFF Transfers	8080-8099	696,752.00	41,805.12	83,610.24	55,740.16	55,740.16	55,740.16	55,740.16	55,740.16	97,545.27	48,772.62	48,772.62	48,772.65	
Federal Revenue	8100-8299	40,664.00		8,133.00	8,133.00			8,133.00			8,133.00			
Other State Revenue	8300-8599	96,941.00			4,586.00		7,281.25				7,281.25			
Other Local Revenue	8600-8799	9,408.00		2,152.00		2,152.00				2,152.00		800.00	2,152.00	
Interfund Transfers in	8910-8929	0.00												
All Other Financing Sources	8930-8999	0.00												
C. DISBURSEMENTS	1,672,895.00	29,564.85	71,369.97	206,570.22	108,956.89	121,675.89	177,848.39	117,089.89	108,956.89	127,013.00	219,653.50	110,122.35	102,789.35	170,880.88
LCFF Disbursements														
Principal Apportionment	8010-8019	829,130.00	29,564.85	29,564.85	112,674.98	53,216.73	53,216.73	112,674.98	53,216.73	53,216.73	112,674.98	53,216.73	53,216.73	112,674.98
Property Taxes	8020-8079	0.00												
Miscellaneous Funds & LCFF Transfers	8080-8099	696,752.00	41,805.12	83,610.24	55,740.16	55,740.16	55,740.16	55,740.16	55,740.16	97,545.27	48,772.62	48,772.62	48,772.65	
Federal Revenue	8100-8299	40,664.00		8,133.00	8,133.00			8,133.00			8,133.00			
Other State Revenue	8300-8599	96,941.00			4,586.00		7,281.25				7,281.25			
Other Local Revenue	8600-8799	9,408.00		2,152.00		2,152.00				2,152.00		800.00	2,152.00	
Interfund Transfers in	8910-8929	0.00												
All Other Financing Sources	8930-8999	0.00												
D. BALANCE SHEET ITEMS	1,919,198.00	30,200.00	106,513.00	154,513.00	155,513.00	137,513.00	140,013.00	126,013.00	127,013.00	127,013.00	137,513.00	158,513.00	379,548.00	139,320.00
Assets and Deferred Outflows														
Cash Not in Treasury	9111-9199	0.00												
Accounts Receivable	9200-9299	155,000.00	50,000.00	55,000.00	50,000.00									
Due From Other Funds	9310	0.00												
Stores	9320	0.00												
Prepaid Expenditures	9330	0.00												
Other Current Assets	9340	0.00												
Deferred Outflows of Resources	9490	0.00												
SUBTOTAL	155,000.00	50,000.00	55,000.00	50,000.00	50,000.00									
Liabilities and Deferred Inflows														
Accounts Payable	9500-9599	80,000.00	75,000.00	5,000.00										
Due To Other Funds	9610	0.00												
Current Loans	9640	0.00												
Unearned Revenues	9650	0.00												
Deferred Inflows of Resources	9690	0.00												
SUBTOTAL	80,000.00	75,000.00	5,000.00											
Nonoperating														
Suspense Clearing	9910	0.00												
TOTAL BALANCE SHEET ITEMS	75,000.00	(25,000.00)	50,000.00	50,000.00	50,000.00									(11,905.00)
E. NET INCREASE/DECREASE (B - C + D)	(171,303.00)	(25,635.15)	14,856.97	102,057.22	(46,556.11)	(15,837.11)	37,835.39	(8,923.11)	(18,056.11)	92,640.50	(27,390.65)	(55,723.65)	(208,667.12)	(23,809.07)
F. ENDING CASH (A + E)										1,422,927.09	1,395,536.44	1,339,812.79	1,131,145.67	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										1,422,927.09	1,395,536.44	1,339,812.79	1,131,145.67	

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,500,914.00	3,842,734.00	9.8%
2) Federal Revenue		8100-8299	357,383.00	136,260.00	-61.9%
3) Other State Revenue		8300-8599	710,119.00	250,385.00	-64.7%
4) Other Local Revenue		8600-8799	20,413.00	20,413.00	0.0%
5) TOTAL, REVENUES			4,588,829.00	4,249,792.00	-7.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,704,193.00	1,729,766.00	1.5%
2) Classified Salaries		2000-2999	395,298.00	462,426.00	17.0%
3) Employee Benefits		3000-3999	977,173.00	1,049,236.00	7.4%
4) Books and Supplies		4000-4999	305,097.00	244,227.00	-20.0%
5) Services and Other Operating Expenditures		5000-5999	1,082,501.00	1,051,057.00	-2.9%
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			4,464,262.00	4,536,712.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			124,567.00	(286,920.00)	-330.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,000.00	10,000.00	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			(10,000.00)	(10,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			114,567.00	(296,920.00)	-359.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,423,185.00	1,537,752.00	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,423,185.00	1,537,752.00	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,423,185.00	1,537,752.00	8.1%
2) Ending Balance, June 30 (E + F1e)			1,537,752.00	1,240,832.00	-19.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	6,000.00	6,000.00	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	409,565.00	104,133.00	-74.6%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
POCS - Cashflow@ 4%, per Resolution 564	0000	9760	102,746.92		
NWP - Cashflow@ 4%, per Resolution 564	0000	9760	75,823.56		
POCS - Cashflow @ 4%, per Resolution 564	0000	9760		105,100.56	
NWP - Cashflow @ 4%, per Resolution 564	0000	9760		76,767.92	
d) Assigned					
Other Assignments					
POCS - Designed for Economic Uncertainties @ 4%	0000	9780	943,616.52	948,830.52	0.6%
NWP - Designed for Economic Uncertainties @ 4%	0000	9780	102,746.92		
POCS - Facilities & Instructional Materials	0000	9780	75,823.56		
NWP - Facilities & Instructional Materials	0000	9780	559,747.16		
POCS - Reserve for Economic Uncertainties @ 4%	0000	9780	205,298.88		
NWP - Reserve for Economic Uncertainties @ 4%	0000	9780		105,100.56	
POCS - Facilities & Instructional Materials	0000	9780		76,767.92	
NWP - Facilities & Instructional Materials	0000	9780		688,399.88	
NWP - Facilities & Instructional Materials	0000	9780		78,562.16	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,374,851.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	6,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,380,851.99		
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	8.25		
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			8.25		
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)			2,380,843.74		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,309,239.00	1,462,223.00	11.7%
Education Protection Account State Aid - Current Year		8012	281,473.00	493,387.00	75.3%
State Aid - Prior Years		8019	0.00	0.00	0.0%
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	1,910,202.00	1,887,124.00	-1.2%
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			3,500,914.00	3,842,734.00	9.8%
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	55,978.00	51,551.00	-7.9%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	8,236.00	8,236.00	0.0%
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	20,000.00	20,000.00	0.0%

DISTRICT K-6
PROGRAM
SACS REPORTS

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)	253.69	253.69	263.74	242.06	242.06	254.30
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)	253.69	253.69	263.74	242.06	242.06	254.30
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	6.08	6.08	6.08	5.37	5.37	5.37
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.58	.58	.58			
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)	6.66	6.66	6.66	5.37	5.37	5.37
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	260.35	260.35	270.40	247.43	247.43	259.67
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
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	561.60	561.60	561.60	538.32	538.32	538.32
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)	561.60	561.60	561.60	538.32	538.32	538.32
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	323.66	323.66	323.66	320.79	320.79	320.79
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)	323.66	323.66	323.66	320.79	320.79	320.79
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	885.26	885.26	885.26	859.11	859.11	859.11

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
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	10,000.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	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								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					10,000.00	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								
56 DEBT SERVICE FUND								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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	0.00	0.00	10,000.00	10,000.00		

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	11,590,799.00	209,218.00	11,800,017.00	12,575,316.00	209,218.00	12,784,534.00	8.3%
2) Federal Revenue		8100-8299	0.00	1,699,867.00	1,699,867.00	0.00	815,674.00	815,674.00	-52.0%
3) Other State Revenue		8300-8599	836,283.00	2,964,001.00	3,800,284.00	252,796.00	1,672,229.00	1,925,025.00	-49.3%
4) Other Local Revenue		8600-8799	1,030,930.00	655,629.00	1,686,559.00	1,030,930.00	801,524.00	1,832,454.00	8.7%
5) TOTAL, REVENUES			13,458,012.00	5,528,715.00	18,986,727.00	13,859,042.00	3,498,645.00	17,357,687.00	-8.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,708,060.00	1,064,394.00	5,772,454.00	4,905,816.00	741,714.00	5,647,530.00	-2.2%
2) Classified Salaries		2000-2999	1,592,912.00	794,314.00	2,387,226.00	1,778,700.00	613,488.00	2,392,188.00	0.2%
3) Employee Benefits		3000-3999	2,460,308.00	1,203,537.00	3,663,845.00	2,592,675.00	1,159,003.00	3,751,678.00	2.4%
4) Books and Supplies		4000-4999	243,625.00	928,655.00	1,172,280.00	190,807.00	678,491.00	869,298.00	-25.8%
5) Services and Other Operating Expenditures		5000-5999	1,410,239.00	4,517,277.00	5,927,516.00	1,521,007.00	4,246,832.00	5,767,839.00	-2.7%
6) Capital Outlay		6000-6999	0.00	5,475.00	5,475.00	0.00	5,475.00	5,475.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(190,343.00)	190,343.00	0.00	(190,343.00)	190,343.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,224,801.00	8,703,995.00	18,928,796.00	10,798,662.00	7,635,346.00	18,434,008.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,233,211.00	(3,175,280.00)	57,931.00	3,060,380.00	(4,136,701.00)	(1,076,321.00)	-1,957.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,330,533.00)	3,330,533.00	0.00	(3,373,339.00)	3,373,339.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,330,533.00)	3,330,533.00	0.00	(3,373,339.00)	3,373,339.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(97,322.00)	155,253.00	57,931.00	(312,959.00)	(763,362.00)	(1,076,321.00)	-1,957.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,771,407.00	815,920.00	7,587,327.00	6,674,085.00	971,173.00	7,645,258.00	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			6,771,407.00	815,920.00	7,587,327.00	6,674,085.00	971,173.00	7,645,258.00	0.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,771,407.00	815,920.00	7,587,327.00	6,674,085.00	971,173.00	7,645,258.00	0.8%
2) Ending Balance, June 30 (E + F1e)			6,674,085.00	971,173.00	7,645,258.00	6,361,126.00	207,811.00	6,568,937.00	-14.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	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	971,173.00	971,173.00	0.00	207,811.00	207,811.00	-78.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	757,151.84	0.00	757,151.84	737,360.32	0.00	737,360.32	-2.6%
Cashflow @ 4% per Resolution #564	0000	9760	757,151.84		757,151.84			0.00	
Cashflow @ 4% per Resolution #564	0000	9760			0.00	737,360.32		737,360.32	
d) Assigned									
Other Assignments		9780	5,156,781.32	0.00	5,156,781.32	4,883,405.36	0.00	4,883,405.36	-5.3%
IT - Elementary Device Roll Out Plan for Elementary Schools	0000	9780	1,500,000.00		1,500,000.00			0.00	
Special Ed & Facilities	0000	9780	3,656,781.32		3,656,781.32			0.00	
IT - Elementary Device Roll Out Plan for Elementary Schools	0000	9780			0.00	1,500,000.00		1,500,000.00	
Special Ed & Facilities	0000	9780			0.00	3,383,405.36		3,383,405.36	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	757,151.84	0.00	757,151.84	737,360.32	0.00	737,360.32	-2.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	10,005,562.50	(819,530.34)	9,186,032.16				
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	3,000.00	0.00	3,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6300	Lottery: Instructional Materials	67,256.00	67,256.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	248,048.00	0.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	140,435.00	140,435.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	34,464.00	0.00
7435	Learning Recovery Emergency Block Grant	480,970.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	120.00
Total, Restricted Balance		971,173.00	207,811.00

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	266,611.00	233,147.00	-12.6%
3) Other State Revenue		8300-8599	364,069.00	364,069.00	0.0%
4) Other Local Revenue		8600-8799	1,356.00	1,356.00	0.0%
5) TOTAL, REVENUES			632,036.00	598,572.00	-5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	91,560.00	97,136.00	6.1%
3) Employee Benefits		3000-3999	31,970.00	24,589.00	-23.1%
4) Books and Supplies		4000-4999	547,159.00	471,759.00	-13.8%
5) Services and Other Operating Expenditures		5000-5999	14,338.00	14,338.00	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			685,027.00	607,822.00	-11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(52,991.00)	(9,250.00)	-82.5%
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)			(52,991.00)	(9,250.00)	-82.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,337.00	120,346.00	-30.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,337.00	120,346.00	-30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,337.00	120,346.00	-30.6%
2) Ending Balance, June 30 (E + F1e)			120,346.00	111,096.00	-7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740			117,346.00	111,096.00	-5.3%
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					
1) Fair Value Adjustment to Cash in County Treasury		9110	87,728.94		
9111			0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
9150			0.00		
3) Accounts Receivable					
9200			0.00		
4) Due from Grantor Government					
9290			0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	100,000.00	100,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,755.00	2,755.00	0.0%
5) TOTAL, REVENUES			102,755.00	102,755.00	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	9,369.00	9,369.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	108,302.00	93,386.00	-13.8%
6) Capital Outlay		6000-6999	105,840.00	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			223,511.00	102,755.00	-54.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(120,756.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(120,756.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	279,904.00	159,148.00	-43.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			279,904.00	159,148.00	-43.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			279,904.00	159,148.00	-43.1%
2) Ending Balance, June 30 (E + F1e)			159,148.00	159,148.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	159,148.00	159,148.00	0.0%
Reserve for Maintenance Projects	0000	9780	159,148.00		
Reserve for Maintenance Projects	0000	9780		159,148.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	241,777.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	5,396.00	5,396.00	0.0%
5) TOTAL, REVENUES			5,396.00	5,396.00	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)			5,396.00	5,396.00	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)			5,396.00	5,396.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	501,981.00	507,377.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			501,981.00	507,377.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			501,981.00	507,377.00	1.1%
2) Ending Balance, June 30 (E + F1e)			507,377.00	512,773.00	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	507,377.00	512,773.00	1.1%
Reserve for Technology - Board Approved 10.13.21	0000	9760	507,377.00		
Reserve for Technology - Board approved 10.13.21	0000	9760		512,773.00	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	507,376.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	12,433.00	12,433.00	0.0%
5) TOTAL, REVENUES			12,433.00	12,433.00	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)			12,433.00	12,433.00	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)			12,433.00	12,433.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,156,621.00	1,169,054.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,156,621.00	1,169,054.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,156,621.00	1,169,054.00	1.1%
2) Ending Balance, June 30 (E + F1e)			1,169,054.00	1,181,487.00	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,169,054.00	1,181,487.00	1.1%
Reserve for OPEB Liability - Board approved 10.13.21	0000	9760	1,169,054.00		
Reserve for OPEB Liability - Board approved 10.13.21	0000	9760		1,181,487.00	
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	1,169,052.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	39,431.00	0.00	-100.0%
5) TOTAL, REVENUES			39,431.00	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	206,015.00	0.00	-100.0%
6) Capital Outlay		6000-6999	3,556,596.00	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			3,762,611.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,723,180.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,723,180.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,945,689.00	1,222,509.00	-75.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,945,689.00	1,222,509.00	-75.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,945,689.00	1,222,509.00	-75.3%
2) Ending Balance, June 30 (E + F1e)			1,222,509.00	1,222,509.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,222,509.00	1,222,509.00	0.0%
Reserve for BOND approved projects	0000	9780	1,222,509.00		
Reserve for BOND approved projects	0000	9780		1,222,509.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,286,697.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	170,194.00	170,194.00	0.0%
5) TOTAL, REVENUES			170,194.00	170,194.00	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	21,454.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	111,949.00	26,060.00	-76.7%
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			133,403.00	26,060.00	-80.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			36,791.00	144,134.00	291.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000.00	10,000.00	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			10,000.00	10,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			46,791.00	154,134.00	229.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	949,588.00	996,379.00	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			949,588.00	996,379.00	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			949,588.00	996,379.00	4.9%
2) Ending Balance, June 30 (E + F1e)			996,379.00	1,150,513.00	15.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	996,379.00	1,150,513.00	15.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	943,711.44		
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		

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):	780.38	
District's ADA Standard Percentage Level:	2.0%	

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	263	268		
Charter School	644	643		
Total ADA	907	911	N/A	Met
Second Prior Year (2021-22)				
District Regular	269	269		
Charter School	576	583		
Total ADA	845	853	N/A	Met
First Prior Year (2022-23)				
District Regular	265	264		
Charter School	566	562		
Total ADA	831	825	0.7%	Met
Budget Year (2023-24)				
District Regular	254			
Charter School	538			
Total ADA	793			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CBEDS Actual		
Third Prior Year (2020-21)				
District Regular	261	267		
Charter School	1,004	671		
Total Enrollment	1,265	938	25.8%	Not Met
Second Prior Year (2021-22)				
District Regular	254	263		
Charter School	661	621		
Total Enrollment	915	884	3.4%	Not Met
First Prior Year (2022-23)				
District Regular	276	281		
Charter School	608	612		
Total Enrollment	884	893	N/A	Met
Budget Year (2023-24)				
District Regular	266			
Charter School	582			
Total Enrollment	848			

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

Explanation:
(required if NOT met)

The District historical average has included data from charters (POCS & NWP) that were not reported in the General Fund. Only General Fund data will be utilized moving forward.

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	268	267	
Charter School	643	671	
Total ADA/Enrollment	911	938	97.1%
Second Prior Year (2021-22)			
District Regular	247	263	
Charter School	576	621	
Total ADA/Enrollment	823	884	93.1%
First Prior Year (2022-23)			
District Regular	254	281	
Charter School	562	612	
Total ADA/Enrollment	815	893	91.3%
		Historical Average Ratio:	93.8%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	94.3%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	242	266		
Charter School	538	582		
Total ADA/Enrollment	780	848	92.0%	Met
1st Subsequent Year (2024-25)				
District Regular	238	262		
Charter School	536	579		
Total ADA/Enrollment	774	841	92.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	231	254		
Charter School	525	568		
Total ADA/Enrollment	756	822	92.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	832.00	797.99	784.91	770.21
b. Prior Year ADA (Funded)		832.00	797.99	784.91
c. Difference (Step 1a minus Step 1b)		(34.01)	(13.08)	(14.70)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(4.09%)	(1.64%)	(1.87%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		12,784,534.00	13,100,337.00	13,226,841.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		1,050,888.69	516,153.28	435,163.07
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		4.13%	2.30%	1.42%
LCFF Revenue Standard (Step 3, plus/minus 1%):		3.13% to 5.13%	1.30% to 3.30%	0.42% to 2.42%

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)	6,581,490.00	6,581,490.00	6,581,490.00	6,581,490.00
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)	13,601,001.00	14,562,440.00	14,892,439.00	15,008,082.00
District's Projected Change in LCFF Revenue:		7.07%	2.27%	.78%
LCFF Revenue Standard		3.13% to 5.13%	1.30% to 3.30%	0.42% to 2.42%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD 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)

May revision includes an increase to the COLA from 8.13% to 8.22%. when combined with declining enrollment data, this COLA increase to the LCFF for 2023-24 results in additional discretionary LCFF dollars compared to the 2022-23 LCFF levels. Declining enrollment protection for school districts will continue to be based on the greater of the current year's, the prior years, or the average of the most recent three prior years' Average Daily Attendance (ADA).

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2020-21)	7,993,886.40	
Second Prior Year (2021-22)	7,353,531.71	8,431,838.43	87.2%
First Prior Year (2022-23)	8,761,280.00	10,224,801.00	85.7%
	Historical Average Ratio:		87.7%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.7% to 91.7%	83.7% to 91.7%	83.7% to 91.7%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2023-24)	9,277,191.00		
1st Subsequent Year (2024-25)	10,150,672.25	11,723,840.03	86.6%	Met
2nd Subsequent Year (2025-26)	11,020,555.12	12,640,279.59	87.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. **CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.13%	2.30%	1.42%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.87% to 14.13%	-7.70% to 12.30%	-8.58% to 11.42%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.87% to 9.13%	-2.70% to 7.30%	-3.58% to 6.42%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	1,699,867.00		
Budget Year (2023-24)	815,674.00	(52.02%)	Yes
1st Subsequent Year (2024-25)	585,674.00	(28.20%)	Yes
2nd Subsequent Year (2025-26)	585,674.00	0.00%	No

Explanation:
(required if Yes)

One-time federal COVID revenues, such as ESSER and GEER, are not budgeted in Budget Year and subsequent years with the exception of ESSER III (resource 3213) in Budget Year.

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

First Prior Year (2022-23)	3,800,284.00		
Budget Year (2023-24)	1,925,025.00	(49.35%)	Yes
1st Subsequent Year (2024-25)	1,869,606.09	(2.88%)	Yes
2nd Subsequent Year (2025-26)	1,906,678.73	1.98%	No

Explanation:
(required if Yes)

Remaining balances for one-time state revenues such as Universal Pre-K, Arts/Music Block Discretionary Grant, ELO-G Paraprofessional, and Learning Recovery Grant are budgeted in 2023-24 but not in subsequent years.

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

First Prior Year (2022-23)	1,686,559.00		
Budget Year (2023-24)	1,832,454.00	8.65%	No
1st Subsequent Year (2024-25)	1,677,652.37	(8.45%)	Yes
2nd Subsequent Year (2025-26)	1,680,157.36	.15%	No

Explanation:
(required if Yes)

Decrease in Transfers of Apportionments from County Offices (object 8792) and interest (object 8660) in subsequent years.

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

First Prior Year (2022-23)	1,172,280.00		
Budget Year (2023-24)	869,298.00	(25.85%)	Yes
1st Subsequent Year (2024-25)	630,890.59	(27.43%)	Yes
2nd Subsequent Year (2025-26)	644,463.16	2.15%	No

Explanation:

(required if Yes)

First Prior Year includes expenditures from one-time federal and state revenues that are not budgeted in Budget Year. Budget Year only includes expenditures from remaining balances from one-time revenues, such as ESSER III (resource 3213), Universal Pre-K, Arts/Music Discretionary Block Grant, ELO-Grant Paraprofessional, and Learning Recovery. These expenditures were no longer budgeted in subsequent years.

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

First Prior Year (2022-23)	5,927,516.00		
Budget Year (2023-24)	5,767,839.00	(2.69%)	Yes
1st Subsequent Year (2024-25)	5,421,084.79	(6.01%)	Yes
2nd Subsequent Year (2025-26)	5,560,814.26	2.58%	No

Explanation:

(required if Yes)

First Prior Year include expenditures from one-time federal and state revenues that are not budgeted in subsequent years.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2022-23)	7,186,710.00		
Budget Year (2023-24)	4,573,153.00	(36.37%)	Not Met
1st Subsequent Year (2024-25)	4,132,932.46	(9.63%)	Not Met
2nd Subsequent Year (2025-26)	4,172,510.09	.96%	Met

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

First Prior Year (2022-23)	7,099,796.00		
Budget Year (2023-24)	6,637,137.00	(6.52%)	Not Met
1st Subsequent Year (2024-25)	6,051,975.38	(8.82%)	Not Met
2nd Subsequent Year (2025-26)	6,205,277.42	2.53%	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)

One-time federal COVID revenues, such as ESSER and GEER, are not budgeted in Budget Year and subsequent years with the exception of ESSER III (resource 3213) in Budget Year.

Explanation:

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

Remaining balances for one-time state revenues such as Universal Pre-K, Arts/Music Block Discretionary Grant, ELO-G Paraprofessional, and Learning Recovery Grant are budgeted in 2023-24 but not in subsequent years.

Explanation:

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

Decrease in Transfers of Apportionments from County Offices (object 8792) and interest (object 8660) in subsequent years.

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

Explanation:

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

First Prior Year includes expenditures from one-time federal and state revenues that are not budgeted in Budget Year. Budget Year only includes expenditures from remaining balances from one-time revenues, such as ESSER III (resource 3213), Universal Pre-K, Arts/Music Discretionary Block Grant, ELO-Grant Paraprofessional, and Learning Recovery. These expenditures were no longer budgeted in subsequent years.

Explanation:

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

First Prior Year include expenditures from one-time federal and state revenues that are not budgeted in subsequent years.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

<p>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)</p>	17,663,045.00			
<p>b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)</p>	0.00	3% Required	Budgeted Contribution ¹	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
<p>c. Net Budgeted Expenditures and Other Financing Uses</p>	17,663,045.00	529,891.35	529,896.00	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:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)
<p>Explanation: (required if NOT met and Other is marked)</p>	

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	574,846.83	578,177.24	757,151.84
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	574,846.83	578,177.24	757,151.84
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	14,371,170.63	15,454,430.99	18,928,796.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	14,371,170.63	15,454,430.99	18,928,796.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.0%	3.7%	4.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.3%	1.2%	1.3%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	1,159,499.14	9,566,298.50	N/A	Met
Second Prior Year (2021-22)	888,632.00	9,431,838.43	N/A	Met
First Prior Year (2022-23)	(97,322.00)	10,224,801.00	1.0%	Met
Budget Year (2023-24) (Information only)	(312,959.00)	10,798,662.00		

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):

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	3,603,573.00	4,723,272.38	N/A		Met
Second Prior Year (2021-22)	5,015,466.00	5,882,771.52	N/A		Met
First Prior Year (2022-23)	5,455,488.00	6,771,407.00	N/A		Met
Budget Year (2023-24) (Information only)	6,674,085.00				

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

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	780	774	756
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

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

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

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds	0.00		

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)	18,434,008.00	18,501,190.88	19,654,707.84
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)	18,434,008.00	18,501,190.88	19,654,707.84
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	737,360.32	740,047.64	786,188.31
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)	737,360.32	740,047.64	786,188.31

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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	737,360.32	740,050.00	786,190.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	737,360.32	740,050.00	786,190.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	4.00%	4.00%
District's Reserve Standard (Section 10B, Line 7):	737,360.32	740,047.64	786,188.31
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)	(3,330,533.00)			
Budget Year (2023-24)	(3,373,339.00)	42,806.00	1.3%	Met
1st Subsequent Year (2024-25)	(3,714,156.30)	340,817.30	10.1%	Not Met
2nd Subsequent Year (2025-26)	(3,917,975.42)	203,819.12	5.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	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? No

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

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

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

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

Explanation:

(required if NOT met)

SpED (Resource 6500) contribution is \$3,133,629.69 and RRMA (Resource 8150) contribution is \$555,007.17 in 2024-25 due to increase in cost. Both of these contributions are on-going and projected to increase every year.

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	24	51-80000	51-7400	15,721,347
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	N/A	Fund 01: General Fund	Obj 2XXX	260,389

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
TOTAL:				15,981,736

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	3,015,500	620,600	644,200	666,200
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	3,015,500	620,600	644,200	666,200
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2 For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

Employees must have worked in District for the prior 14 consecutive years to participate in District's retiree health program. District provides the amount of the premium, or cap, at the time of the retirement for a single person until the age of 65. The retiree pays any difference between what the District provides and the premium. The amount the District provides is a percentage based on the age of the employee at the retirement. The percentage ranges from 75% to 100%.

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

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

	Self-Insurance Fund	Governmental Fund
	0	1,181,487

4 OPEB Liabilities

a. Total OPEB liability	1,415,401.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,415,401.00
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	7/1/2022

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	44,857.00	44,857.00	44,587.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	77,433.00	77,433.00	77,433.00
d. Number of retirees receiving OPEB benefits	9.00	9.00	9.00

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	45.8	37.6	37.6	37.6

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 22, 2022

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 22, 2022

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 22, 2022

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022	End Date:	Jun 30, 2025
--------------	-----------	--------------

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	28.4	30.76	30.76	30.76

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jun 22, 2022

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 22, 2022

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 22, 2022

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2025

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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

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

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

Classified (Non-management) Prior Year Settlements

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

If Yes, explain the nature of the new costs:

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	9.5	9.5	9.5	9.5

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

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

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 21, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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

Piner-Olivet Union Elementary

Sonoma County

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

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

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

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

GENERAL LEDGER CHECKS

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

Exception

FUND	RESOURCE	FUNCTION	VALUE
09	0000	7200-7600	(\$706.00)

Explanation: Indirect charge number needs to be negative.

ACRONYMS

Acronyms

AB	Assembly Bill
ACA	Assembly Concurrent Amendment
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AP	Advanced Placement
API	Academic Performance Index
ARRA	American Recovery and Reinvestment Act
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AYP	Adequate Yearly Progress
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CaITIDES	California Longitudinal Teacher Integrated Data Education System
CaWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CASBO	California Association of School Business Officials
CASH	Coalition for Adequate School Housing
CAT/6	California Achievement Tests, Sixth Edition Survey
CBEDS	California Basic Educational Data System
CBEST	California Basic Education Skills Test
CCSESA	California County Superintendents Educational Services Association
CDE	California Department of Education
CELDT	California English Language Development Test
CFT	California Federation of Teachers
CLAD	Crosscultural, Language, and Academic Development
CMIS	Compliance Monitoring, Interventions, and Sanctions
CNIPS	Child Nutrition Information Payment System
COE	County Office of Education

COLA Cost-of-Living Adjustment
CPI Consumer Price Index
CPR..... California Performance Review
CSAM..... California School Accounting Manual
CSBA California School Boards Association
CSEA..... California School Employees Association
CSET California Subject Examination for Teachers
CSIS California School Information Studies
CSR..... Class-Size Reduction or Comprehensive School Reform
CST California Standards Test
CSTP California Standards for the Teaching Profession
CTA California Teachers Association
CTC Commission on Teacher Credentialing
DAIT District Assistance and Intervention Team
DOF Department of Finance
DSA..... Division of the State Architect
EAAP..... Education Audit Appeals Panel
EIA Economic Impact Aid
EL English Learner (replaces ELL, LEP)
ELA English Language Arts
ELAP English Language Acquisition Program
ERAF Education Revenue Augmentation Fund
ESEA..... Elementary and Secondary Education Act
ESL..... English as a Second Language
FCMAT Fiscal Crisis and Management Assistance Team
F/RPM Free/Reduced-Price Meals
FTE..... Full-Time Equivalent
GAAP Generally Accepted Accounting Principles
GASB Governmental Accounting Standards Board
GATE..... Gifted and Talented Education
GO General Obligation (Bond)
GPA..... Governor’s Performance Award Program
HOUSSE High Objective Uniform State Standard of Evaluation
HPSGP High Priority Schools Grant Program
HQT Highly Qualified Teacher
HRA..... Health Reimbursement Arrangement

HSA..... Health Savings Account
IASA..... Improving America’s Schools Act
IDEA..... Individuals with Disabilities Education Act
IEP..... Individualized Education Program
II/USP Immediate Intervention/Underperforming Schools Program
IMFRP Instructional Materials Funding Realignment Program
JPA..... Joint Powers Agreement or Joint Powers Authority
LAIF..... Local Agency Investment Fund
LAO..... Legislative Analyst’s Office
LCI..... Licensed Children’s Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
LEA Local Educational Agency
LEP..... Limited English Proficient
MEP..... Migrant Education Program
MTYRE Multi-Track Year-Round Education
NAEP..... National Assessment of Educational Progress
NCES..... National Center for Education Statistics
NCLB..... No Child Left Behind
NPS/A..... Nonpublic School/Agency
OMB Office of Management and Budget
OPEB Other Postemployment Benefits
OPSC Office of Public School Construction
OSE Office of the Secretary for Education
P-1..... First Principal (Apportionment)
P-2..... Second Principal (Apportionment)
PAR..... Peer Assistance and Review
PERB..... Public Employment Relations Board
PERS..... Public Employees Retirement System
PI..... Program Improvement
PL..... Public Law (federal law)
PMIA..... Pooled Money Investment Account
PMIB..... Pooled Money Investment Board
PSAA..... Public Schools Accountability Act
PTA Parent Teachers Association
QEIA..... Quality Education Investment Act
QZAB Quality Zone Academy Bond
RDA..... Redevelopment Agency

ROC/P Regional Occupational Center/Program
RTTT Race to the Top
S4 Statewide System of School Support
SAB State Allocation Board
SACS Standardized Account Code Structure
SAIT School Assistance and Intervention Team
SARB School Attendance Review Board
SARC School Accountability Report Card
SAT-9 Stanford Achievement Test, Ninth Edition, Form T
SB Senate Bill
SBE State Board of Education
SCA Senate Constitutional Amendment
SCO State Controller's Office
SCR Senate Constitutional Resolution
SEA State Education Agency
SED Severely Emotionally Disturbed
SEIU Service Employees International Union
SELPA Special Education Local Plan Area
SES Socioeconomic Status
SFID School Facility Improvement District
SFSD School Fiscal Services Division of CDE
SFSF State Fiscal Stabilization Fund
SIG School Improvement Grant
SIP School Improvement Program
SLIBG School and Library Improvement Block Grant
SPI Superintendent of Public Instruction
SSI/SSP Supplement Security Income/State Supplementary Payment
STAR Standardized Testing and Reporting
STRS State Teachers Retirement System
SWP Schoolwide Program
TANF Temporary Assistance for Needy Families
TAP Teaching as a Priority
TAS Targeted Assistance School
TRANS Tax and Revenue Anticipation Notes