Mendocino Unified School District

Agenda

Regular Board Meeting

TUESDAY, JUNE 13, 2023

MENDOCINO K8 SCHOOL
4261 LITTLE LAKE ROAD
MENDOCINO, CA 95460

4:30 P.M. CLOSED SESSION – VIA TELECOFERENCE
(Closed Session Public Hearing – link on page 2)

5:00 P.M. OPEN SESSION – IN PERSON at MENDOCINO K8 School & VIA TELECONFERENCE

Please click the link below to join the webinar:
https://us02web.zoom.us/j/83035647034?pwd=bGFaWU9VTEtyUEdMdjdKUVFwNGFTZz09
Passcode: 471907

Dial by your location +1 669 900 9128 US (San Jose)
Webinar ID: 830 3564 7034 Passcode: 471907

Please "mute" your device during the meeting.
MUSD is not available for technical support for remote meetings.

Board Priorities

- *Develop and expand community partnerships and communication*
- *Increase learning and achievement for all students, families, and staff*
- *Plan wisely for the future while maintaining fiscal integrity*
- *Maintain and improve the physical plant*

Any writings distributed either as part of the Board packet, or within 72 hours of a meeting, can be viewed at the District Office: 44141 Little Lake Road, Mendocino, CA 95460. Board backup materials are also located on the MUSD website at http://www.mendocinousd.org/District/2285-Untitled.html
In compliance with Government Code section 54954.2(a) Mendocino Unified School District will, on request, make agendas available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability related modification or accommodation in order to participate in the meeting should contact, Erin Placido Exec. Assistant to the Superintendent, in writing at P.O. Box 1154, Mendocino, CA 95460 or via email at doerin@mcn.org.
MENDOCINO UNIFIED SCHOOL DISTRICT IS PROUD TO BE AN EQUAL OPPORTUNITY EMPLOYER

1. 4:30 P.M., CLOSED SESSION CALL TO ORDER AND ROLL CALL

1.1. Call to order and roll call

1.2. The President will verbally identify the agenda items to be discussed during closed session as listed below.

2. PUBLIC HEARING FOR CLOSED SESSION

Members of the public may take this opportunity to comment on closed session agenda items per Board Policy 9322. Under the requirements of the Brown Act open meeting law, members of the community wishing to address an item on the closed session agenda may do so at this time. Items not on the agenda cannot be addressed at this time. A three-minute limit is set for each speaker on all items. The total time for public input on each item is limited to 20 minutes. (Government Code 54954.3).

Join Zoom Meeting
https://us02web.zoom.us/j/87880988240?pwd=eWwwY3Brd2RON0pzNUFPbldOSUlvUT09
Meeting ID: 878 8098 8240 Passcode: 501377
Dial by your location: +1 669 900 9128 US (San Jose) Meeting ID: 878 8098 8240 Passcode: 501377

3. CLOSED SESSION

The Board will adjourn to closed session pursuant to Government Code 54950 - 54962.

3.1. Conference with labor negotiators (Govt. Code 54957.6) Agency Representative: Superintendent Jason Morse
Employee organizations: CEMUS and MTA bargaining units and unrepresented employees

3.2. Employment/Personnel Changes

4. 5:00 P.M. OPEN SESSION

4.1. Call to order and roll call

4.2. Closed session disclosure
Any reportable action taken during closed session will be disclosed at this time.

4.3. Approval of agenda
Items to be removed from the agenda or changes to the agenda should be done at this time.

5. 5:05 P.M. PUBLIC HEARING – TIMED ITEM

5.1 Public Hearing regarding the **Education Protection Account Funding Plan (EPAFP)**. The District is required to create an EPAFP to determine how the monies received from the Educational Protection Account will be spent. The Board requests public input at this time before the plan is adopted in a resolution later in the agenda.

5.2 Public Hearing regarding the formation of the **Mendocino Unified School District Maintenance Assessment District (MAD)**, ordering the improvements as described, and confirming the diagram and assessment: Levy of the Assessment for Fiscal Year 2023-24. The Board requests public input at this time before the plan is adopted later in the agenda.

6. CONSENT AGENDA

Items on the consent agenda are passed in one motion without discussion. Any item may be pulled from the consent agenda by any member of the Board and moved to action when approving the agenda. (action)

6.1. Approval of Warrants
6.1.1. 5/4/23, 5/11/23, 5/18/23, 5/25/23

6.2. Approval of Minutes
6.2.1. Board Meeting Minutes: 5/18/23, 6/1/23

6.3. Approval of Employment/Personnel Changes
- 6.3.1. Hire, Temporary Long-Term Substitute, effective 5/5/23
- 6.3.2. Hire, Temporary Long-Term Substitute, effective 5/1/23
- 6.3.3. Hire, Temporary Extended School Year Certificated Teacher, effective 6/15/23 (4 weeks)
- 6.3.4. Hire, Temporary Extended School Year Certificated SLP Teacher, effective 6/15/23 (4 weeks)
- 6.3.5. Award, 4% Educational Increment, Classified Employee, effective 7/1/23
- 6.3.6. Award, 4% Educational Increment, Classified Employee, effective 7/1/23
- 6.3.7. Award, Column Advancement, Certificated Teacher, effective 6/1/23
- 6.3.8. Accept Resignation, Classified Employee, 8 hrs/day, 12mos/yr, effective 7/31/23
- 6.3.9. Accept Resignation, Certificated Employee, 7.5 hrs/day, 11mos/yr, effective 6/13/23

6.4. Approval of the Current Budget Change Report

6.5. Approval of Enrollment and Attendance Report – Month 9

6.6. Approval of Student Body Reports – May 2023

6.7. Acknowledgement of donation of mobile "Dub Box" courtesy of Mendocino Unified School Enrichment (MUSE)

6.8. Recognition of Scholarships received by the MUSD 2023 graduating class totaling $123,050.00

6.9. Approval of the Memorandum of Understanding (MOU) between MUSD and the Community Center of Mendocino regarding the Expanded Learning Opportunities Program (ELOP)

6.10. Approval of Title IX for website

6.11. Approval of the Winer Consolidated Application 2022-23

6.12. Approval of the Principals and Management Salary Schedule for the 2023-24 school year

6.13. Approval of the CEMUS Salary Schedule for the 2023-24 school year

6.14. Approval of the MTA Salary Schedules for the 2023-24 school year

6.15. Final Approval of Board Policies and Administrative Regulations
- 6.15.1. BP 6158: Independent Study (instruction)

7. REPORTS

7.1. Student Trustee – Bella Horne

7.2. Administrative
- 7.2.1. Principal – Tobin Hahn
- 7.2.2. Superintendent – Jason Morse

7.3. Bargaining Units
  7.3.1. Mendocino Teachers Association (MTA)
  7.3.2. Classified Employees of Mendocino Unified Schools (CEMUS)

7.4. Board Trustee Reports

8. TIMED ITEM 6:00 P.M. - PARENT/COMMUNITY COMMENT

Items not on the agenda, but within the jurisdiction of this body, may be addressed at this time or be submitted to the Superintendent in writing for Board consideration as an agenda item. A three-minute limit is set for each speaker on all items. The total time for public input on each item is limited to 20 minutes (Government Code 54952). The Brown Act does not permit the Board to take action on any item that is not on the agenda. In addition, in order to protect the rights of all involved, complaints about employees should be addressed through the District complaint process. Speaking about a personnel issue at a Board meeting may prevent the Board from being able to act on it. Please see an administrator to initiate the complaint process.
The Board may briefly respond to public comments by asking questions to clarify the speaker's comments and refer the speaker to the Superintendent for further clarification. We thank you for your comments and participation at this meeting.

9. INFORMATION/DISCUSSION/POSSIBLE ACTION ITEMS

9.1. Modernization and Construction Management Update
Construction Manager, Donald Alameida, will provide an update on the Phase I Modernization of Mendocino High School. (information)

9.2. Guaranteed Maximum Price (GMP) Phase II
The Board will discuss the GMP for phase II of the Mendocino High School Modernization Project (information/discussion)

9.3. Inspector of Record (IOR) Phase II
The Board will consider hiring an Inspector of Record for the Mendocino High School Modernization Project (action)

9.4. MCN Listserves
The Board will consider an option to discontinue the discussion listserve and the transfer of the MCN announce listserve to a private party (action)

9.5. Public Disclosure of Collective Bargaining Unit Agreements. Assembly Bill (AB) 1200 requires local education agencies to publicly disclose the provisions of all collective bargaining agreements before entering into a written agreement.
  9.5.1. Approval of the Disclosure of Collective Bargaining Unit Agreement between the district and CEMUS, MTA and Unrepresented units
  9.5.2. Approval of the Disclosure of Collective Bargaining Unit Agreement between the district and CEUMS

9.6. Adoption of the 2023-24 Local Control and Accountability Plan
Superintendent, Jason Morse, will provide the Board with updates to the LCAP since its presentation and public hearing at the 6/1/23 Board meeting. The Local Control Accountability Plan (LCAP) is an important component for the Local Control Funding Formula (LCFF). Under the LCFF, all School Districts are required to prepare a plan which describes how they intend to meet annual goals for all pupils, with specific activities to address state and local priorities identified (action)

9.7. Approval of the 2023 Local Performance Indicators Self Reflection
Superintendent, Jason Morse, will present the 2023 Performance Indicators Self Reflection (information)

9.8. Adoption of the 2023-24 MCN Budget (action)

9.9. Adoption of the 2023-24 MUSD Budget
As required, the Board is being presented a budget proposal that incorporates the best information available in projecting revenues and expenditures for the next three years. A presentation and public hearing on the budget were held at the 6/1/23 Board meeting. As required by E.C. 42127, school districts are to adopt a budget on or before July 1 of each year. (action)

9.10. Citizen's Bond Oversight Committee Annual Report
Superintendent Morse will present the Citizen's Oversight Committee Annual Report for the High School Modernization Project (action)

9.11. Consideration of Resolution 2023-10: Regarding the formation of the Mendocino Unified School District Maintenance Assessment District (MAD), ordering the improvements as described, and confirming the Diagram and Assessment: Levy of the Assessment for the fiscal year 2022-23. The attached resolution is required in order to continue the implementation of fees within the MAD (action)

9.12. Consideration of Resolution 2023-11: Regarding the Educational Protection Account (EPA). With the approval of Proposition 30, Article XIII, Section 36 was added to the California Constitution, which provides for the Education Protection Account. The Board is required to approve the expenditure of monies from the EPA and certify the expenditures are in compliance with the guidelines (action)

9.13. Consideration of Resolution 2023-12: In the Matter of the Delegation of Authority to Purchase Supplies, Equipment and Services (action)

9.14. Consideration of Resolution 2023-13: Regarding the authorization for 2023-24 Inter-Fund Transfers (action)

9.15. Consideration of Resolution 2023-14: Regarding the authorization for inter-fund temporary cash transfers at the close of the year. This resolution provides the flexibility, under specific parameters, to transfer funds between accounts when necessary, as the District closes its books for the year (action)

10. FUTURE AGENDA ITEMS

Budget Update Report, Comp Time Report, MFPD Fuel Use Agreement, Quarterly Investment Reports, Williams Settlement Report, Declaration of Need, School Safety Plans, Spring Consolidated Application

11. ADJOURNMENT

The next regular Board meeting is scheduled for **August 24, 2023 at Mendocino K-8 School.**

Register 000264 - 05/04/2023 Bank Account COUNTY - AP Checks

Payment Id		Comment						
Check # 758228	01		Check Amt	999.49	Status	Cleared	AT&T (AT&TC3/2)	
19812640		Telephone Services					01-0000-0-5903-001-0000-7200-0000	126.46
							01-0000-0-5903-150-0000-2700-0000	225.55
							01-0000-0-5903-155-3100-2700-0000	25.57
							01-0000-0-5903-220-0000-2700-0000	291.38
							01-0000-0-5903-221-0000-2700-0000	78.25
							01-0000-0-5903-246-0000-2700-0000	98.66
							01-0740-0-5903-001-0000-3600-0000	25.57
							12-6105-0-5903-222-7110-8200-0000	76.40
19812979		Telephone Services					01-0000-0-5903-150-0000-2700-0000	26.08
19812980		Telephone Services					01-0000-0-5903-220-0000-2700-0000	25.57
Check # 758229	63		Check Amt	2,334.69	Status	Cleared	AT&T (00AT&T/1)	
7110887708		Telephone Services					63-0000-0-5903-001-0000-6000-0000	2,334.69
Check # 758230	01		Check Amt	720.00	Status	Cleared	KATHERINE HUNT PECKHAM (KPECKH/1)	
DP23-00224		Student Services					01-0100-0-5800-001-0000-3900-0102	720.00
Check # 758231	01		Check Amt	146.94	Status	Cleared	PG&E (00PG&E/1)	
8658020613-3MARCH23		Electricity for District					01-0000-0-5510-246-0000-8200-0000	146.94
Check # 758232	21		Check Amt	8,125.00	Status	Cleared	PHILIP MORTON INSPECTION (PHILIP/1)	
APRIL 2023		High School Modernization Phase 1					21-9010-0-6200-150-0000-8500-9913	8,125.00
Check # 758233	63		Check Amt	85.23	Status	Cleared	ROSSI BUILDING MATERIALS (ROSSIB/1)	
2304-117551		Open PO for Supplies					63-0000-0-4300-001-0000-6000-0000	85.23
Check # 758234	63		Check Amt	1,665.18	Status	Cleared	STREAKWAVE (STREAK/1)	
SI-1073086		Supplies					63-0000-0-4300-001-0000-6000-0000	1,361.58
							63-0000-0-4360-001-0000-6000-0000	219.60
SI-1073124		Supplies					63-0000-0-4300-001-0000-6000-0000	84.00
Check # 758235	76		Check Amt	1,024.14	Status	Cleared	SUN LIFE FINANCIAL (SUNLIF/1)	
MAY 2023		Employee Life Insurance					76- - -9526- - - -	1,024.14
Check # 758236	63		Check Amt	48.02	Status	Cleared	UPS (000UPS/1)	
808W56		Shipping Services					63-0000-0-5904-001-0000-6000-0000	48.02
* Break in sequence								
Check # VCH-00000079	01		Check Amt	221.83	Status	Printed	PEARSON (PEARSO/1)	
21635645		SPED Forms					01-6500-0-4300-001-5760-1120-0000	221.83
Check # VCH-00000080	68		Check Amt	200.00	Status	Printed	REDWOOD HEALTH SERVICES (RWHEAL/1)	
04-23-23		Dental and Vision Claims 4/23/23					68-0000-0-5800-000-0000-6000-0000	120.00
							69-0000-0-5800-000-0000-6000-0000	80.00

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 5/4/2023, Ending Check Date = 5/4/2023, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

ESCAPE ONLINE

Register 000264 - 05/04/2023 Bank Account COUNTY - AP Checks

Payment Id	Comment		
Number of Items	11	15,570.52	Totals for Register 000264

2023 FUND-OBJ Expense Summary / Register 000264

01-4300	221.83	
01-5510	146.94	
01-5800	720.00	
01-5903	923.09	
01-9110*		2,011.86-
Totals for Fund 01	**2,011.86**	**2,011.86-**
12-5903	76.40	
12-9110*		76.40-
Totals for Fund 12	**76.40**	**76.40-**
21-6200	8,125.00	
21-9110*		8,125.00-
Totals for Fund 21	**8,125.00**	**8,125.00-**
63-4300	1,530.81	
63-4360	219.60	
63-5903	2,334.69	
63-5904	48.02	
63-9110*		4,133.12-
Totals for Fund 63	**4,133.12**	**4,133.12-**
68-5800	120.00	
68-9110*		120.00-
Totals for Fund 68	**120.00**	**120.00-**
69-5800	80.00	
69-9110*		80.00-
Totals for Fund 69	**80.00**	**80.00-**
76-9110*		1,024.14-
76-9526	1,024.14	
Totals for Fund 76	**1,024.14**	**1,024.14-**
Totals for Register 000264	**15,570.52**	**15,570.52-**

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 5/4/2023, Ending Check Date = 5/4/2023, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

* denotes System Generated entry

Net change to Cash 9110 **15,570.52-Credit**

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Register 000265 - 05/11/2023 Bank Account COUNTY - AP Checks

Payment Id		Comment					
Check # 758683	01	Check Amt	217.83	Status	Cleared	MARY FALKENRATH (MARY FALKEN - Payee)	
DP23-00226		Robotics Competition Hotel and Ticket, Student				01-9049-0-5800-150-3800-1000-0000	217.83
Check # 758684	01	Check Amt	578.05	Status	Cleared	FREDERICK, MEREDITH (001528 - Emp)	
EP23-00267		TC Space Rental, AE Week				01-9049-0-5600-150-3800-1000-1132	500.00
EP23-00269		Art Supplies				01-6387-0-4300-150-3800-1000-8354	78.05
Check # 758685	01	Check Amt	255.45	Status	Cleared	FREELING, LINDA F (000072 - Emp)	
EP23-00275		EL Support in Comptche, Feb. and March				01-0079-0-5200-221-1110-1000-0000	255.45
Check # 758686	01	Check Amt	1,337.36	Status	Cleared	JIMENEZ, MARTHA C (001455 - Emp)	
EP23-00272		Gas Card and Mileage				01-0000-0-5200-246-0000-3130-0000	14.41
						01-0001-0-4300-001-0000-3130-1137	130.95
						01-0001-0-5200-001-0000-3130-1137	13.10
EP23-00274		Food and Gas Cards, Snacks, Mileage				01-0000-0-5200-246-0000-3130-0000	14.30
						01-0001-0-4300-001-0000-3130-1137	840.79
EP23-00277		Food Card and Albion Mileage				01-0000-0-5200-246-0000-3130-0000	14.41
						01-0001-0-4300-001-0000-3130-1137	309.40
Check # 758687	01	Check Amt	94.32	Status	Cleared	MORSE, JASON J (000146 - Emp)	
EP23-00273		MCOE and Fort Bragg Mileage				01-0000-0-5200-001-0000-7150-0000	79.91
						01-6500-0-5200-001-5001-3110-0000	14.41
Check # 758688	01	Check Amt	8.07	Status	Printed	PLACIDO, ERIN K (001459 - Emp)	
EP23-00278		Name Plate for Board Meetings				01-0000-0-4300-001-0000-7110-0000	8.07
Check # 758689	01	Check Amt	39.57	Status	Cleared	PLOCHER, DARCIE A (000168 - Emp)	
EP23-00276		Classroom Supplies				01-0795-0-4300-220-1110-1000-0000	39.57
Check # 758690	13	Check Amt	70.59	Status	Cleared	PRICE, DIANE (000173 - Emp)	
EP23-00279		Spices for Cafeteria				13-5310-0-4700-001-0000-3700-0000	70.59
Check # 758691	01	Check Amt	613.65	Status	Cleared	RAIN, ERIK V (001453 - Emp)	
EP23-00268		Venturi Burner, Jewelry Supplies				01-6387-0-4300-150-3800-1000-8354	413.85
						01-9049-0-4300-150-3800-1000-8354	199.80
Check # 758692	01	Check Amt	251.73	Status	Cleared	WEST, JORDAN G (001482 - Emp)	
EP23-00271		Classroom Supplies				01-0001-0-4300-220-1110-1000-8327	251.73
Check # 758693	01	Check Amt	94.32	Status	Cleared	YANEZ, ANNA E (001530 - Emp)	
EP23-00270		Counseling Mileage				01-0000-0-5200-221-0000-3110-0000	94.32
Check # 758694	01	Check Amt	755.39	Status	Cleared	A-Z BUS SALES INC (A-ZBUS/3)	
INVSAC6555		Bus 15 Repair Parts				01-0740-0-4365-001-0000-3600-0000	755.39
Check # 758695	01	Check Amt	560.00	Status	Cleared	ADVANCED SECURITY SYSTEMS (ADVSEC/1)	
647880		Service Call Post Lightning Strike				01-8150-0-5800-150-0000-8110-2089	560.00

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ESCAPE ONLINE

Register 000265 - 05/11/2023 Bank Account COUNTY - AP Checks

Payment Id		Comment					
Check # 758696	21	Check Amt	6,500.00	Status Cleared	ALAMEIDA ARCHITECTURE (ALAMEI/1)		
MUSD 04-09		Phase 2 High School Bond Project Services			21-9012-0-5800-150-0000-8500-9914		6,500.00
Check # 758697	01	Check Amt	335.00	Status Cleared	ALPHA ANALYTICAL LABS INC (ALPHAA/1)		
3045461-MENUSD		Open P.O. Water Testing			01-8150-0-5800-001-0000-8110-2096		285.00
3045912-MENUSD		Open P.O. Water Testing			01-8150-0-5800-001-0000-8110-2096		50.00
Check # 758698	63	Check Amt	1,499.20	Status Cleared	COMMIO (COMMIO/1)		
0271747		Phone Services			63-0000-0-5903-001-0000-6000-0000		518.29
0274237		Phone Services			63-0000-0-5903-001-0000-6000-0000		980.91
Check # 758699	01	Check Amt	2,032.00	Status Cleared	FEINER, DONNA (DFEINE/1)		
APRIL 2023		Water Testing, Treatment			01-8150-0-5800-150-0000-8110-2096		427.33
					01-8150-0-5800-155-0000-8110-2096		427.33
					01-8150-0-5800-220-0000-8110-2096		427.34
					01-8150-0-5800-221-0000-8110-2096		450.00
					01-8150-0-5800-246-0000-8110-2096		300.00
Check # 758700	01	Check Amt	4,500.08	Status Cleared	FERRELL GAS (FERREL/1)		
1122935117		Heating Fuel, Multiple Sites			01-1100-0-5520-150-0000-8200-0000		702.58
1123031873		Heating Fuel, Multiple Sites			01-1100-0-5520-150-0000-8200-0000		850.68
1123031893		Bus #6 Fuel			01-0740-0-4361-001-0000-3600-0000		89.44
1123063426		Fuel for Bus #6			01-0740-0-4361-001-0000-3600-0000		65.92
1123076905		Heating Fuel			63-0000-0-5520-001-0000-6000-0000		173.56
1123105231		Fuel for Bus #6			01-0740-0-4361-001-0000-3600-0000		151.60
2032080301		Heating Fuel, Multiple Sites			01-0000-0-5520-246-0000-8200-0000		2,466.30
Check # 758701	01	Check Amt	2,893.86	Status Cleared	FOLLETT SCHOOL SOLUTIONS INC (FOLSCH/1)		
1492225		K8 Library Catalog Program, Destiny Cloud			01-6300-0-5800-220-0000-2420-0000		2,893.86
Check # 758702	21	Check Amt	35,107.00	Status Cleared	HARDWARE TECH INC (HARDWA/1)		
78934		Change all locks at HS to Key Locks			21-9012-0-5800-150-0000-8500-9914		35,107.00
Check # 758703	01	Check Amt	300.04	Status Cleared	HARE CREEK NURSERY & POWER (HARECR/1)		
689556		Groundskeeping Supplies			01-0000-0-4300-001-0000-8110-0000		300.04
Check # 758704	13	Check Amt	1,304.89	Status Cleared	HOPPER DAIRY (HOPPER/1)		
67309980		Dairy for Cafeteria			13-5310-0-4700-001-0000-3700-0000		327.88
67310035		Dairy for Cafeteria			13-5310-0-4700-001-0000-3700-0000		214.07
67310062		Dairy for Cafeteria			13-5310-0-4700-001-0000-3700-0000		192.75
67310089		Dairy for Cafeteria			13-5310-0-4700-001-0000-3700-0000		156.74
67310135		Dairy for Cafeteria			13-5310-0-4700-001-0000-3700-0000		199.38
67310202		Dairy for Cafeteria			13-5310-0-4700-001-0000-3700-0000		214.07
Check # 758705	01	Check Amt	85.00	Status Cleared	KELLEY HOUSE MUSEUM (KELLEY/1)		
DP23-00227		Field Trip to Kelley House Museum			01-0001-0-5800-220-1110-1000-8327		85.00

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 5/11/2023, Ending Check Date = 5/11/2023, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

ESCAPE ONLINE

Register 000265 - 05/11/2023 Bank Account COUNTY - AP Checks

Payment Id		Comment						
Check # 758706	01		Check Amt	162.15	Status	Cleared	MENDO MILL (MENDOM/2)	
3970764		Maintenance Supplies					01-8150-0-4300-001-0000-8110-0000	162.15
Check # 758707	01		Check Amt	2,758.41	Status	Cleared	MENDOCINO CITY COMM. SERV'S (MCITYC/1)	
R11895		Sewer Service					01-0000-0-5530-150-0000-8200-0000	944.22
R11940		Sewer Service					01-0000-0-5530-001-0000-8200-0000	1,358.11
R11943		Sewer Service					01-0000-0-5530-150-0000-8200-0000	126.52
R11983		Sewer Service					01-0000-0-5530-001-0000-8200-0000	329.56
Check # 758708	01		Check Amt	75.00	Status	Printed	MENDOCINO COAST CLINICS INC (MCOCLI/1)	
04-27-23		TB Assessments					01-0000-0-5812-001-0000-7200-0000	50.00
1000000011741		TB Assessment					01-0000-0-5812-001-0000-7200-0000	25.00
Check # 758709	13		Check Amt	320.00	Status	Cleared	MENDOCINO COAST PRODUCE (MCOPRO/2)	
29740		Produce for Cafeteria					13-5310-0-4700-001-0000-3700-0000	320.00
Check # 758710	01		Check Amt	1,157.00	Status	Cleared	NORTH COAST SECTION CIF (NCSECT/1)	
DUES-3589		Athletic Fees					01-0000-0-9330-150-0000-0000-0000	1,157.00
Check # 758711	01		Check Amt	1,257.39	Status	Cleared	PG&E (00PG&E/1)	
6905412483-4 MARCH23		Electricity for District					01-0000-0-5510-006-0000-8200-0000	1,257.39
Check # 758712	01		Check Amt	2,290.86	Status	Cleared	RHOADS AUTO PARTS INC. (RHOADS/1)	
ACCT 3140 APRIL 2023		Auto Repair Parts					01-0740-0-4365-001-0000-3600-0000	2,006.73
							01-8150-0-4300-001-0000-8110-0000	284.13
Check # 758713	01		Check Amt	74.25	Status	Cleared	ROI LLC (ROILLC/1)	
65107		KAKX Relocation Services					01-6388-0-5800-150-3800-1000-0000	74.25
Check # 758714	01		Check Amt	810.67	Status	Cleared	ROSSI BUILDING MATERIALS (ROSSIB/1)	
2304-105726		Maintenance Supplies					01-8150-0-4300-001-0000-8110-0000	88.13
2304-106022		Maintenance Supplies					01-8150-0-4300-001-0000-8110-0000	236.41
2304-106872		Maintenance Supplies					01-8150-0-4300-001-0000-8110-0000	241.16
2304-112681		Maintenance Supplies					01-8150-0-4300-150-0000-8110-0000	201.42
2304-115406		Maintenance Supplies					01-8150-0-4300-001-0000-8110-0000	43.55
Check # 758715	13		Check Amt	1,192.77	Status	Cleared	SAFEWAY INC. (SAFEWA/2)	
151360 APRIL 2023		Cafeteria Food					13-5310-0-4700-001-0000-3700-0000	1,043.43
							13-5310-0-4700-001-0000-3700-8634	149.34
Check # 758716	01		Check Amt	75.00	Status	Cleared	SCHOOL & COLLEGE LEGAL SVCS (SCHAND/1)	
IN23-02239		Employee Health Rights Workshop					01-0000-0-5200-001-0000-7200-0000	75.00
Check # 758717	76		Check Amt	110,741.50	Status	Cleared	SISC MEDICAL (SISCME/1)	
MAY 22-23		Medical Insurance					76- - -9514- - - -	110,741.50
Check # 758718	12		Check Amt	83.78	Status	Cleared	SOLID WASTE OF WILLITS INC (SOLIDW/1)	

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ESCAPE ONLINE

Register 000265 - 05/11/2023 Bank Account COUNTY - AP Checks

Payment Id		Comment					
Check # 758718	12	Check Amt	83.78	Status	Cleared	SOLID WASTE OF WILLITS INC (SOLIDW/1) - continued	
05-229943-1APRIL2023		Waste Disposal at Greenwood				12-6105-0-5540-222-7110-8200-0000	83.78
Check # 758719	01	Check Amt	133.65	Status	Cleared	SPORT & CYCLE TEAM ATHLETICS (SPORT&/1)	
226550 225895		Sports Supplies				01-0000-0-4300-150-1110-4200-0000	133.65
Check # 758720	63	Check Amt	2,716.12	Status	Cleared	SUMO FIBER (SUMOFI/1)	
493458		Phone Services				63-0000-0-5903-001-0000-6000-0000	2,716.12
Check # 758721	13	Check Amt	1,391.22	Status	Cleared	SYSCO FOOD SERVICES OF SF INC (SYSCOF/1)	
431252239		Cafeteria Food				13-5310-0-4700-001-0000-3700-0000	59.80-
						13-5310-0-4700-001-0000-3700-8634	5.05-
431316328		Cafeteria Food				13-5310-0-4700-001-0000-3700-0000	1,420.12
						13-5310-0-4700-001-0000-3700-8634	35.95
Check # 758722	63	Check Amt	2,295.34	Status	Cleared	TPX COMMUNICATIONS (TPXCOM/1)	
169997345-0		Phone Services				63-0000-0-5903-001-0000-6000-0000	2,295.34
Check # 758723	13	Check Amt	968.88	Status	Cleared	UKIAH PAPER SUPPLY INC (UKIAHP/1)	
545632		Paper Products for Cafeteria				13-5310-0-4300-001-0000-3700-0000	670.29
545900		Paper Products for Cafeteria				13-5310-0-4300-001-0000-3700-0000	298.59
Check # 758724	63	Check Amt	4,503.72	Status	Cleared	US BANK CORPORATE PAYMENT SYS (USBANK/2)	
0-033-064-357		Sales Tax Payable				63-0000-0-5800-001-0000-6000-0000	423.00
04-18-23		Phone Services				63-0000-0-5903-001-0000-6000-0000	600.00
04-21-23		idotz.net				63-0000-0-5800-001-0000-6000-0000	350.00
04-21-23FEE		Sales Tax Payable				63-0000-0-5800-001-0000-6000-0000	9.73
0571562159		Telephone Service				63-0000-0-5902-001-0000-6000-0000	67.56
0616394-IN		Specialized Services				63-0000-0-5811-001-0000-6000-0000	35.56
112-1581037-6932235A		Open PO for Various Supplies				63-0000-0-4300-001-0000-6000-0000	23.73
112-1581037-6932235B		Open PO for Various Supplies				63-0000-0-4300-001-0000-6000-0000	21.26
112-1581037-6932235C		Open PO for Various Supplies				63-0000-0-4300-001-0000-6000-0000	1,055.62
12047		Telephone Services				63-0000-0-5903-001-0000-6000-0000	412.51
131-78336153-8743357		Ink Stamp				63-0000-0-4300-001-0000-6000-0000	57.20
300019862		Specialized Services				63-0000-0-5903-001-0000-6000-0000	255.00
455189136		Specialized Services				63-0000-0-5800-001-0000-6000-0000	352.43
598532		Mac of All Trades				63-0000-0-4300-001-0000-6000-0000	577.12
64310653609		Tower Coverage				63-0000-0-5300-001-0000-6000-0000	25.00
66737394		idotz.net				63-0000-0-5800-001-0000-6000-0000	200.00
7Y08298249513225K		Specialized Services				63-0000-0-5800-001-0000-6000-0000	38.00
Check # 758725	13	Check Amt	4,202.95	Status	Cleared	US FOODS INC. SAN FRANCISCO (USFOOD/2)	
3599213		Cafeteria Food and Snack				13-5310-0-4700-001-0000-3700-0000	2,190.69
						13-5310-0-4700-001-0000-3700-8634	170.91

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ESCAPE ONLINE

Register 000265 - 05/11/2023 Bank Account COUNTY - AP Checks

Payment Id		Comment						
Check # 758725	13		Check Amt	4,202.95	Status	Cleared	US FOODS INC. SAN FRANCISCO (USFOOD/2) - continued	
3767748		Cafeteria Food and Snack					13-5310-0-4700-001-0000-3700-0000	955.97
							13-5310-0-4700-001-0000-3700-8634	94.60
3947674		Cafeteria Food and Snack					13-5310-0-4700-001-0000-3700-0000	729.62
							13-5310-0-4700-001-0000-3700-8634	61.16
Check # 758726	01		Check Amt	133.53	Status	Cleared	VERIZON WIRELESS (VERIZO/1)	
9580259800		Phone Services					01-0000-0-5902-001-0000-7150-0000	133.53
Check # 758727	63		Check Amt	27.00	Status	Cleared	WHISPERING PINES WATER (WHISPE/2)	
20230430 MCN		Drinking Water					63-0000-0-5500-001-0000-6000-0000	27.00
Check # 758728	01		Check Amt	591.44	Status	Cleared	XEROX CORPORATION (XEROXC/2)	
018574428		Copy Machine Rental					01-0000-0-5600-155-0000-2700-0000	176.12
018574430		Copy Machine Rental					01-0000-0-5600-150-0000-2420-0000	169.07
018574432		Copy Machine Rental					01-0000-0-5600-150-0000-2700-0000	246.25
* Break in sequence								
Check # VCH-00000081	63		Check Amt	154.50	Status	Printed	AMAZON CAPITAL SERVICES, INC (AMAZON/2)	
1DTR-PTLH-3NMQ		Open PO for Various Supplies					63-0000-0-4300-001-0000-6000-0000	154.50
Check # VCH-00000082	01		Check Amt	3,939.86	Status	Printed	NICK BARBIERI TRUCKING, LLC (RWCOAS/2)	
0029126-IN		Diesel and Regular Fuel for Vehicles and Heating					01-1100-0-5520-220-0000-8200-0000	3,939.86
Check # VCH-00000083	68		Check Amt	2,113.60	Status	Printed	REDWOOD HEALTH SERVICES (RWHEAL/1)	
DP23-00225		Dental Claims 4/30/23					68-0000-0-5800-000-0000-6000-0000	2,113.60
Check # VCH-00000084	01		Check Amt	740.97	Status	Printed	STAPLES (STAPLE/1)	
3534905655		Printer for K8					01-0000-0-4400-220-0000-2700-1171	496.21
3534905657		Printer for K8					01-0000-0-4400-220-0000-2700-1171	244.76
Check # VCH-00000085	01		Check Amt	5,157.43	Status	Printed	WAXIE SANITARY SUPPLY (009737/1)	
81654554		Custodial Supplies					01-0000-0-4300-001-0000-8200-0000	62.35
81654559		Custodial Supplies					01-0000-0-4300-001-0000-8200-0000	1,198.22
81654566		Custodial Supplies					01-0000-0-4300-001-0000-8200-0000	3,170.65
81668866		Custodial Supplies					01-0000-0-4300-001-0000-8200-0000	726.21
Number of Items		51		209,502.39			Totals for Register 000265	

2023 FUND-OBJ Expense Summary / Register 000265

01-4300	9,120.28
01-4361	306.96
01-4365	2,762.12
01-4400	740.97

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2023 FUND-OBJ Expense Summary / Register 000265 (continued)

01-5200	575.31	
01-5510	1,257.39	
01-5520	7,959.42	
01-5530	2,758.41	
01-5600	1,091.44	
01-5800	6,197.94	
01-5812	75.00	
01-5902	133.53	
01-9110*		34,135.77-
01-9330	1,157.00	
Totals for Fund 01	**34,135.77**	**34,135.77-**
12-5540	83.78	
12-9110*		83.78-
Totals for Fund 12	**83.78**	**83.78-**
13-4300	968.88	
13-4700	8,482.42	
13-9110*		9,451.30-
Totals for Fund 13	**9,451.30**	**9,451.30-**
21-5800	41,607.00	
21-9110*		41,607.00-
Totals for Fund 21	**41,607.00**	**41,607.00-**
63-4300	1,889.43	
63-5300	25.00	
63-5500	27.00	
63-5520	173.56	
63-5800	1,373.16	
63-5811	35.56	
63-5902	67.56	
63-5903	7,778.17	
63-9110*		11,369.44-
Totals for Fund 63	**11,369.44**	**11,369.44-**
68-5800	2,113.60	
68-9110*		2,113.60-

2023 FUND-OBJ Expense Summary / Register 000265 (continued)

Totals for Fund 68	**2,113.60**	**2,113.60-**
76-9110*		110,741.50-
76-9514	110,741.50	
Totals for Fund 76	**110,741.50**	**110,741.50-**
Totals for Register 000265	**209,502.39**	**209,502.39-**

* denotes System Generated entry

Net change to Cash 9110 **209,502.39-Credit**

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Register 000266 - 05/18/2023 Bank Account COUNTY - AP Checks

Payment Id		Comment						
Check # 759254	63		Check Amt	46.96	Status	Cleared	MOORE, JERRY L (000144 - Emp)	
EP23-00280		Mileage 5/2/23					63-0000-0-5200-001-0000-6000-0000	46.96
Check # 759255	01		Check Amt	302.18	Status	Cleared	PRICE, DIANE (000173 - Emp)	
EP23-00281		Garden Supplies					01-0001-0-4300-001-1110-1000-1138	302.18
Check # 759256	01		Check Amt	4,952.67	Status	Cleared	ADVANCED SECURITY SYSTEMS (ADVSEC/1)	
648034		New Fire Alarm and Installation					01-8150-0-4300-150-0000-8110-2089	2,392.67
							01-8150-0-5800-150-0000-8110-2089	2,560.00
Check # 759257	01		Check Amt	710.00	Status	Cleared	ALPHA ANALYTICAL LABS INC (ALPHAA/1)	
3053460-MENUSD		Open P.O. Water Testing					01-8150-0-5800-221-0000-8110-2096	60.00
3053468-MENUSD		Open P.O. Water Testing					01-8150-0-5800-001-0000-8110-2096	650.00
Check # 759258	01		Check Amt	3,412.00	Status	Cleared	ANGEL'S AUTOMOTIVE (ANGELS/1)	
0741763		Tires for Maintenance Truck					01-8150-0-4300-001-0000-8110-0000	2,012.00
0741784		New Tires, Bus #11					01-0740-0-4363-001-0000-3600-0000	1,400.00
Check # 759259	01		Check Amt	1,767.00	Status	Cleared	COMMUNITY CENTER OF MENDOCINO (COMMUN/1)	
DP23-00231		Session 5 Scholarships					01-2600-0-5800-001-1110-4900-8343	1,767.00
Check # 759260	12		Check Amt	217.72	Status	Cleared	ELK CO. WATER DISTRICT (ELKCOW/1)	
23390		Water Monitoring, Greenwood					12-6105-0-5530-222-7110-8200-0000	217.72
Check # 759261	01		Check Amt	866.05	Status	Cleared	FORT BRAGG ADVOCATE-NEWS (FBADVO/3)	
1375551		Open PO for Classified Advertising					01-0000-0-5811-001-0000-7200-0000	866.05
Check # 759262	01		Check Amt	967.00	Status	Cleared	FORT BRAGG DIESEL (FBDIES/1)	
7213		Bus Repair					01-0740-0-5600-001-0000-3600-0000	967.00
Check # 759263	40		Check Amt	464.39	Status	Cleared	GHD INC. (000GHD/2)	
380-0022436		Recycled Water Project					40-9019-0-6170-001-0000-8500-0000	464.39
Check # 759264	01		Check Amt	770.05	Status	Cleared	CYPRESS HOLDINGS INC (HARVES/2)	
DP23-00232		MUSE AE Week Sailing Grant					01-9003-0-4300-150-1110-1000-0000	384.26
DP23-00233		ASB Reimburse Last Month Charges					01-0794-0-4300-150-1110-1000-0000	29.83-
DP23-00234		MCHS and Classroom Supplies					01-0794-0-4300-150-1110-1000-0000	7.10
DP23-00235		Culinary Supplies					01-0794-0-4300-150-3800-1000-8171	389.61
DP23-00236		Custodial Supplies					01-0000-0-4300-001-0000-8200-0000	18.91
Check # 759265	13		Check Amt	428.39	Status	Cleared	HOPPER DAIRY (HOPPER/1)	
67310264		Dairy for Cafeteria					13-5310-0-4700-001-0000-3700-0000	149.82
67507760		Dairy for Cafeteria					13-5310-0-4700-001-0000-3700-0000	278.57
Check # 759266	63		Check Amt	272.53	Status	Cleared	IKANODSL (IKANOD/1)	
377572 JUNE 2023		DSL Service					63-0000-0-5800-001-0000-6000-0000	272.53
Check # 759267	21		Check Amt	396,013.06	Status	Cleared	LATHROP CONSTRUCTION INC. (LATHRO/1)	

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ESCAPE ONLINE

Register 000266 - 05/18/2023 Bank Account COUNTY - AP Checks

Payment Id		Comment					
Check # 759267	21	Check Amt	396,013.06	Status	Cleared	LATHROP CONSTRUCTION INC. (LATHRO/1) - continued	
17		Phase 1 High School Construction				21-9010-0-6200-150-0000-8500-9913	396,013.06
Check # 759268	21	Check Amt	1,950.00	Status	Cleared	LATOOF PAINTING INC. (LATOOF/1)	
04-03-23		Varnish 15 Benches				21-9010-0-5800-150-0000-8500-9913	1,950.00
Check # 759269	01	Check Amt	76.18	Status	Cleared	MENDO MILL (MENDOM/2)	
3972764		Maintenance Supplies				01-8150-0-4300-001-0000-8110-0000	76.18
Check # 759270	40	Check Amt	10,915.00	Status	Cleared	MENDOCINO CITY COMM. SERV'S (MCITYC/1)	
DP23-00228		Engineering Report Review Fee				40-9019-0-6170-001-0000-8500-0000	10,915.00
Check # 759271	63	Check Amt	161.52	Status	Cleared	MENDOCINO CITY COMM. SERV'S (MCITYC/1)	
R11929		Sewer Service				63-0000-0-5530-001-0000-6000-0000	161.52
Check # 759272	13	Check Amt	331.50	Status	Cleared	MENDOCINO COAST PRODUCE (MCOPRO/2)	
29839		Produce for Cafeteria				13-5310-0-4700-001-0000-3700-0000	331.50
Check # 759273	01	Check Amt	69.26	Status	Cleared	OFFICE DEPOT (OFFICD/2)	
307981809001		Pencils for Classrooms				01-0794-0-4300-220-1110-1000-0000	69.26
Check # 759274	01	Check Amt	573.41	Status	Cleared	PG&E (00PG&E/1)	
0483535710-6APRIL23		Electricity for District				01-0000-0-5510-150-0000-8200-0000	573.41
Check # 759275	01	Check Amt	4,255.74	Status	Cleared	REDWOOD WASTE SOLUTIONS INC (RWWAST/1)	
174986389U039		Garbage Collection				01-0000-0-5540-246-0000-8200-0000	121.49
174987074U039		Garbage Collection				01-0000-0-5540-150-0000-8200-0000	1,203.33
174987075U039		Garbage Collection				01-0000-0-5540-150-0000-8200-0000	433.14
174987076U039		Garbage Collection				01-0000-0-5540-220-0000-8200-0000	2,064.64
174987077U039		Garbage Collection				01-0000-0-5540-001-0000-8200-0000	433.14
Check # 759276	13	Check Amt	479.20	Status	Cleared	Roundman's (ROUNDM/1)	
32192		Grass Fed Beef				13-5310-0-4700-001-0000-3700-0000	479.20
Check # 759277	01	Check Amt	128.00	Status	Cleared	CA DEPT OF JUSTICE (STOFC2/1)	
652769		Fingerprinting				01-0000-0-5814-001-0000-7200-0000	128.00
Check # 759278	13	Check Amt	979.75	Status	Cleared	SYSCO FOOD SERVICES OF SF INC (SYSCOF/1)	
431341576		Cafeteria Food				13-5310-0-4700-001-0000-3700-0000	839.10
						13-5310-0-4700-001-0000-3700-8634	140.65
Check # 759279	13	Check Amt	1,535.65	Status	Cleared	WILD OAK DAIRY (UNNATU/2)	
015359803-003		Cafeteria Food and Snack				13-5310-0-4700-001-0000-3700-0000	1,535.65
Check # 759280	01	Check Amt	358.60	Status	Cleared	US BANK CORPORATE PAYMENT SYS (USBANK/2)	
DP23-00229		EDWEEK Subscription and Lollipops				01-0000-0-5800-220-0000-2700-9075	40.00
						01-0001-0-4300-220-1110-1000-8327	51.79
DP23-00230		Lawn Mower Tires, Fuel Valves for Bus				01-0740-0-4365-001-0000-3600-0000	107.86

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Register 000266 - 05/18/2023 Bank Account COUNTY - AP Checks

Payment Id		Comment					
Check # 759280	01	Check Amt	358.60	Status	Cleared	US BANK CORPORATE PAYMENT SYS (USBANK/2) - continued	
DP23-00230		Lawn Mower Tires, Fuel Valves for Bus				01-8150-0-4300-001-0000-8110-0000	158.95
Check # 759281	01	Check Amt	184.75	Status	Cleared	WHISPERING PINES WATER (WHISPE/2)	
20230430 HIGH SCHOOL		Drinking Water				01-0794-0-4300-150-1110-1000-0000	184.75
Check # 759282	63	Check Amt	10,733.40	Status	Cleared	WIFROST INC. (WIFROS/1)	
MCN-1		Supplies and Subscription				63-0000-0-4300-001-0000-6000-0000	539.36
						63-0000-0-4300-001-0000-6000-0000	8,574.00
						63-0000-0-5800-001-0000-6000-0000	2,159.40
						63-0000-0-5800-001-0000-6000-0000	135.84
Check # 759283	01	Check Amt	2,106.47	Status	Cleared	XEROX CORPORATION (XEROXC/2)	
018780626		Copy Machine Rental				01-0000-0-5600-155-0000-2700-0000	166.27
018780627		Copy Machine Rental				01-0000-0-5600-220-0000-2420-0000	224.75
018780628		Copy Machine Rental				01-0000-0-5600-150-0000-2420-0000	174.58
018780629		Copy Machine Rental				01-0000-0-5600-001-0000-7200-0000	207.53
018780630		Copy Machine Rental				01-0000-0-5600-150-0000-2700-0000	248.14
018780631		Copy Machine Rental				01-0000-0-5600-220-0000-2700-0000	913.34
018780632		Copy Machine Rental				01-0000-0-5600-246-0000-2700-0000	53.15
018780633		Copy Machine Rental				01-0000-0-5600-221-0000-2700-0000	69.15
018780634		Copy Machine Rental				12-6105-0-5600-222-7110-1000-0000	49.56
* Break in sequence							
Check # VCH-00000086	63	Check Amt	567.04	Status	Printed	AMAZON CAPITAL SERVICES, INC (AMAZON/2)	
13WY-WYJM-7NKY		Open PO for Various Supplies				63-0000-0-4300-001-0000-6000-0000	92.69-
1499-WH1H-1D9Y		Open PO for Various Supplies				63-0000-0-4300-001-0000-6000-0000	69.63
1PYL-LNXN-C96N		Open PO for Various Supplies				63-0000-0-4300-001-0000-6000-0000	24.79
1QYP-XX7Q-F9J3		Open PO for Various Supplies				63-0000-0-4300-001-0000-6000-0000	134.07
1RF7-N4V7-D7N6		Open PO for Various Supplies				63-0000-0-4300-001-0000-6000-0000	408.62
1VKX-XRNH-63YN		Open PO for Various Supplies				63-0000-0-4300-001-0000-6000-0000	22.62
Check # VCH-00000087	63	Check Amt	1,088.92	Status	Printed	BANDWIDTH INC. (BANDWI/1)	
BWUS10633180		Open Purchase Order for Telephone Services				63-0000-0-5903-001-0000-6000-0000	1,088.92
Check # VCH-00000088	21	Check Amt	21,749.14	Status	Printed	QUATTROCCHI KWOK ARCHITECTS (QUATTR/1)	
24446		MHS Bond Architectural Services				21-9010-0-6200-150-0000-8500-9911	6,870.79
24447		Gymnasium & Tech Center Modernizationd				21-9012-0-6200-150-0000-8500-9914	14,878.35
Check # VCH-00000089	01	Check Amt	1,716.74	Status	Printed	NICK BARBIERI TRUCKING, LLC (RWCOAS/2)	
0029349-IN		Diesel and Regular Fuel for Vehicles and Heating				01-1100-0-5520-150-0000-8200-0000	1,716.74
Check # VCH-00000090	68	Check Amt	1,965.55	Status	Printed	REDWOOD HEALTH SERVICES (RWHEAL/1)	
05-07-23		Dental Claims 5/7/23				68-0000-0-5800-000-0000-6000-0000	1,965.55

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 5/18/2023, Ending Check Date = 5/18/2023, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

ESCAPE ONLINE

Register 000266 - 05/18/2023 Bank Account COUNTY - AP Checks

Payment Id	Comment				
Check # VCH-00000091	63	Check Amt 1,553.21	Status Printed	WALKER AND ASSOCIATES INC (WALKE1/2)	
WUSTC23INV07402	Supplies		63-0000-0-4300-001-0000-6000-0000		1,518.50
			63-0000-0-4360-001-0000-6000-0000		34.71

Number of Items 36 474,669.03 **Totals for Register 000266**

2023 FUND-OBJ Expense Summary / Register 000266

01-4300	6,017.83	
01-4363	1,400.00	
01-4365	107.86	
01-5510	573.41	
01-5520	1,716.74	
01-5540	4,255.74	
01-5600	3,023.91	
01-5800	5,077.00	
01-5811	866.05	
01-5814	128.00	
01-9110*		23,166.54-
Totals for Fund 01	**23,166.54**	**23,166.54-**
12-5530	217.72	
12-5600	49.56	
12-9110*		267.28-
Totals for Fund 12	**267.28**	**267.28-**
13-4700	3,754.49	
13-9110*		3,754.49-
Totals for Fund 13	**3,754.49**	**3,754.49-**
21-5800	1,950.00	
21-6200	417,762.20	
21-9110*		419,712.20-
Totals for Fund 21	**419,712.20**	**419,712.20-**
40-6170	11,379.39	
40-9110*		11,379.39-
Totals for Fund 40	**11,379.39**	**11,379.39-**
63-4300	11,198.90	

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 5/18/2023, Ending Check Date = 5/18/2023, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000266 - Fund/Obj Expense Summary Bank Account COUNTY - AP Checks

2023 FUND-OBJ Expense Summary / Register 000266 (continued)

63-4360	34.71	
63-5200	46.96	
63-5530	161.52	
63-5800	2,567.77	
63-5903	1,088.92	
63-9110*		14,423.58-
63-9550*		675.20-
Totals for Fund 63	**15,098.78**	**15,098.78-**
68-5800	1,965.55	
68-9110*		1,965.55-
Totals for Fund 68	**1,965.55**	**1,965.55-**
Totals for Register 000266	**475,344.23**	**475,344.23-**

* denotes System Generated entry

Net change to Cash 9110 **474,669.03-Credit**

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Register 000267 - 05/25/2023 Bank Account COUNTY - AP Checks

Payment Id		Comment					
Check # 759739	01	Check Amt	150.00	Status	Printed	ALBIN-SMITH, TERESA K (000006 - Emp)	
EP23-00288		DMV Physical				01-0740-0-5813-001-0000-3600-0000	150.00
Check # 759740	01	Check Amt	283.41	Status	Printed	DU VIGNEAUD, MICHELLE A (000060 - Emp)	
EP23-00286		Classroom Supplies				01-0795-0-4300-220-1110-1000-0000	186.85
EP23-00297		Chair and Flash Cards				01-0795-0-4300-220-1110-1000-0000	96.56
Check # 759741	01	Check Amt	12.50	Status	Printed	FREDERICK, AIMEE J (001541 - Emp)	
EP23-00284		Writing Bundle				01-0794-0-4300-220-1110-1000-0000	12.50
Check # 759742	01	Check Amt	2,000.00	Status	Cleared	FREDERICK, MEREDITH (001528 - Emp)	
EP23-00283		TC Space Rental for Student CTE Work				01-9049-0-5600-150-3800-1000-1132	2,000.00
Check # 759743	01	Check Amt	54.99	Status	Printed	FREELING, LINDA F (000072 - Emp)	
EP23-00293		English Language Textbooks				01-0795-0-4100-220-1110-1000-0000	54.99
Check # 759744	01	Check Amt	112.45	Status	Printed	FRIES, SARA L (001501 - Emp)	
EP23-00287		Classroom Supplies				01-0795-0-4300-220-1110-1000-0000	112.45
Check # 759745	01	Check Amt	233.18	Status	Cleared	MYAD, KIVA K (001411 - Emp)	
EP23-00295		Mileage 3/2 - 5/15				01-0000-0-5200-001-0000-8110-0000	233.18
Check # 759746	01	Check Amt	117.50	Status	Cleared	SUMARES, MICHELLE C (001583 - Emp)	
EP23-00296		Supplies and Mileage				01-6500-0-4300-001-5760-3120-0000	46.76
						01-6500-0-5200-001-5760-3120-0000	70.74
Check # 759747	01	Check Amt	3,000.00	Status	Printed	ACELLUS EDUCATIONAL SERVICES (ACELLU/1)	
94022		10 Student Support License				01-7413-0-5800-150-1110-1000-0000	3,000.00
Check # 759748	01	Check Amt	200.00	Status	Cleared	ALPHA ANALYTICAL LABS INC (ALPHAA/1)	
3054689-MENUSD		Open P.O. Water Testing				01-8150-0-5800-001-0000-8110-2096	140.00
3054692-MENUSD		Open P.O. Water Testing				01-8150-0-5800-246-0000-8110-2096	60.00
Check # 759749	01	Check Amt	809.10	Status	Cleared	BOONEVILLE BIKE WORKS (BOONEV/1)	
249609		Bike Helmets and Pump				01-0001-0-4300-150-1110-1000-8203	809.10
Check # 759750	01	Check Amt	125.00	Status	Printed	CMC (000CMC/1)	
DP23-00246		Track Championship Fees				01-0000-0-4300-150-1110-4200-0000	45.00
						01-0000-0-5200-150-1110-4200-0000	80.00
Check # 759751	01	Check Amt	900.00	Status	Cleared	ECOLOGY ACTION (ECOLOG/1)	
11-3-2022		GardenCorps Course, Mills and O'Feral				01-9049-0-5800-150-3800-1000-1132	900.00
Check # 759752	01	Check Amt	2,366.01	Status	Printed	EAN SERVICES, LLC (ENTREN/2)	
32820702A		AE Week Backpacking				01-9003-0-5600-150-1110-1000-8157	947.88
32820702B		AE Week Yosemite Vehicle Rental				01-9003-0-5600-150-1110-1000-8157	747.27
32820702C		AE Week College Tours				01-9003-0-5600-150-1110-1000-8157	505.80
32820702D		AE Week College Tours				01-0795-0-5600-150-1110-1000-8157	165.06

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Register 000267 - 05/25/2023 Bank Account COUNTY - AP Checks

Payment Id		Comment					
Check # 759753	01	Check Amt	110.46	Status	Printed	GALLERY BOOKSHOP (GALLER/1)	
10748851		8 Copies, The Bluest Eye				01-0794-0-4100-199-1110-1000-0000	110.46
Check # 759754	01	Check Amt	1,748.76	Status	Cleared	CYPRESS HOLDINGS INC (HARVES/2)	
49062 APRIL 2023		Maintenance, Transportation, Cafeteria Supplies				13-5310-0-4700-001-0000-3700-8634	22.25
49494 APRIL 2023		Maintenance, Transportation, Cafeteria Supplies				01-8150-0-4300-001-0000-8110-0000	1,107.64
						01-8150-0-4300-150-0000-8110-0000	215.12
						01-8150-0-4300-220-0000-8110-0000	230.24
						01-8150-0-4300-221-0000-8110-0000	157.15
DP23-00245		Culinary Supplies				01-0794-0-4300-150-3800-1000-8171	16.36
Check # 759755	63	Check Amt	300.00	Status	Cleared	HELEN & CO. ADVERTISING, INC. (HELEN&/1)	
8408A		Advertising on MTA				63-0000-0-5811-001-0000-6000-0000	300.00
Check # 759756	13	Check Amt	392.13	Status	Cleared	HOPPER DAIRY (HOPPER/1)	
67310122		Dairy for Cafeteria				13-5310-0-4700-001-0000-3700-0000	149.82
67310275		Dairy for Cafeteria				13-5310-0-4700-001-0000-3700-0000	214.07
67310333		Dairy for Cafeteria				13-5310-0-4700-001-0000-3700-0000	28.24
Check # 759757	01	Check Amt	495.00	Status	Cleared	MATT ROWLAND EVENTS (MATTRO/1)	
6-8-23		MCHS Graduation Stage & Banners				01-0794-0-5800-155-1110-1000-0000	495.00
Check # 759758	01	Check Amt	321.12	Status	Cleared	MENDO MILL (MENDOM/2)	
3983934		Maintenance Supplies				01-8150-0-4300-001-0000-8110-0000	321.12
Check # 759759	01	Check Amt	210.00	Status	Cleared	MENDOCINO ART CENTER (MARTCE/1)	
20885		Youth Art Class, Session 3				01-2600-0-5800-001-1110-4900-8343	210.00
Check # 759760	13	Check Amt	322.00	Status	Cleared	MENDOCINO COAST PRODUCE (MCOPRO/2)	
29939		Produce for Cafeteria				13-5310-0-4700-001-0000-3700-0000	322.00
Check # 759761	01	Check Amt	300.00	Status	Printed	OSCAR ESTRELLA (OESTRE/1)	
DP23-00247		K8 Co Ed Soccer Referee				01-0000-0-5800-220-1110-4200-0000	300.00
Check # 759762	01	Check Amt	11,759.38	Status	Cleared	PG&E (00PG&E/1)	
4668452137-3MAY23		Electricity for District				01-0000-0-5510-001-0000-8200-0000	737.13
						01-0000-0-5510-150-0000-8200-0000	9,533.20
						01-0000-0-5510-220-0000-8200-0000	26.28
						01-0000-0-5510-221-0000-8200-0000	295.92
						01-0000-0-5510-223-0000-8200-0000	10.43
						01-0740-0-5510-001-0000-8200-0000	413.60
						12-6105-0-5510-222-7110-8200-0000	742.82
Check # 759763	13	Check Amt	1,452.02	Status	Cleared	SAFEWAY INC. (SAFEWA/2)	
151360 MAY 2023		Cafeteria Food				13-5310-0-4700-001-0000-3700-0000	1,395.28
						13-5310-0-4700-001-0000-3700-8634	56.74

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Register 000267 - 05/25/2023 Bank Account COUNTY - AP Checks

Payment Id		Comment					
Check # 759764	01	Check Amt	1,480.00	Status	Cleared	SOUND & SIGNAL INC (SOUND&/1)	
40977		K8 Intercom System Repair				01-8150-0-5600-220-0000-8110-0000	1,480.00
Check # 759765	01	Check Amt	1,146.04	Status	Cleared	SPRING, SARA (SSPRIN/1)	
DP23-00238		Student Services				01-0100-0-5800-001-0000-3900-0102	250.00
DP23-00239		Student Services				01-0100-0-5800-001-0000-3900-0102	896.04
Check # 759766	13	Check Amt	1,064.23	Status	Cleared	SYSCO FOOD SERVICES OF SF INC (SYSCOF/1)	
431372733		Cafeteria Food				13-5310-0-4700-001-0000-3700-0000	934.14
						13-5310-0-4700-001-0000-3700-8634	155.24
431377638		Cafeteria Food				13-5310-0-4700-001-0000-3700-0000	25.15-
Check # 759767	21	Check Amt	2,440.97	Status	Cleared	US BANK CORPORATE PAYMENT SYS (USBANK/2)	
112-1635264-9458621A		Medical Supplies for Soccer				01-0001-0-4300-220-1110-4200-1147	71.62
112-1635264-9458621B		Medical Supplies for Soccer				01-0001-0-4300-220-1110-4200-1147	32.31
112-1858161-6457805		Chromebook Batteries				01-0000-0-4300-220-0000-2420-9015	264.25
112-2954234-8673813		Open PO for Maintenance Items				01-8150-0-4300-001-0000-8110-0000	42.03
112-3029630-2677843		SPED Supplies				01-0811-0-4300-220-5760-3110-0000	26.96
112-3040590-0681825		PBIS Rewards				01-0795-0-4300-220-1110-1000-0000	27.66
112-3195876-4306664		Technology Repair Supplies				01-0000-0-4300-001-0000-2420-9015	67.10
112-3985630-4534611		Office Supplies				01-0795-0-4300-220-0000-2700-0000	10.78
112-4090523-3650621		Office Supplies				01-0795-0-4300-220-0000-2700-0000	68.68
112-4834037-5745044		Children's Factory Parts				01-0811-0-4300-220-5760-1120-0000	377.97
112-6054397-3269034A		Technology Repair Supplies				01-0000-0-4300-001-0000-2420-9015	46.54
112-6054397-3269034B		Technology Repair Supplies				01-0000-0-4300-001-0000-2420-9015	268.46
112-6185303-9347403		Classroom Supplies				01-0795-0-4300-220-1110-1000-0000	42.84
112-6453175-7532223		Office Supplies				01-0795-0-4300-220-0000-2700-0000	81.97
112-7254986-8477037		Ziploc Bags				01-0794-0-4300-220-0000-3130-0000	11.86
112-7394099-8541831		PBIS Rewards				01-0795-0-4300-220-1110-1000-0000	26.96
112-7760951-0361811		Office Supplies				01-0795-0-4300-220-0000-2700-0000	38.14
112-8121954-1940232		Classroom Supplies				01-0795-0-4300-220-1110-1000-0000	6.46
112-8121954-1940232A		Classroom Supplies				01-0795-0-4300-220-1110-1000-0000	19.38
112-8184449-4043401		Medical Supplies for Soccer				01-0001-0-4300-220-1110-4200-1147	38.75
112-8650532-1007427		Office Supplies				01-0000-0-4300-001-0000-7200-0000	29.07
112-9008058-6489051		Face Masks, Adult and Child				01-0795-0-4300-220-0000-2700-0000	36.66
112-9086286-8446645		Supplies				01-0794-0-4300-220-0000-3130-0000	9.70
112-9547694-2316247		Classroom Supplies				01-0795-0-4300-220-1110-1000-0000	29.48
112-9848716-7260224		Face Masks, Adult and Child				01-0795-0-4300-220-0000-2700-0000	21.56
12512341		Spelling Bee Awards				01-0794-0-4300-220-1110-1000-0000	8.62
DP23-00241		Snacks for baseball players				01-0001-0-4300-150-1110-4200-1137	35.60
DP23-00242		Waste Dumpster at HS				21-9012-0-5600-150-0000-8500-9914	509.66
INV196476158		Annual Zoom Subscription, Jason Morse				01-0000-0-5800-001-0000-7150-0000	149.90

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ESCAPE ONLINE

Register 000267 - 05/25/2023 Bank Account COUNTY - AP Checks

Payment Id		Comment					
Check # 759767	21	Check Amt	2,440.97	Status	Cleared	US BANK CORPORATE PAYMENT SYS (USBANK/2) - continued	
INV196729695		Zoom Cloud Recording Board Meetings				01-0000-0-5800-001-0000-7110-0000	40.00
Check # 759768	13	Check Amt	1,366.66	Status	Cleared	US FOODS INC. SAN FRANCISCO (USFOOD/2)	
4127107		Cafeteria Food and Snack				13-5310-0-4700-001-0000-3700-0000	1,098.76
						13-5310-0-4700-001-0000-3700-8634	355.62
4817213		Cafeteria Food and Snack				13-5310-0-4700-001-0000-3700-0000	33.47
5265040 CREDIT		Cafeteria Food and Snack				13-5310-0-4700-001-0000-3700-0000	30.63
5946765		Cafeteria Food and Snack				13-5310-0-4700-001-0000-3700-0000	90.56-
* Break in sequence							
Check # VCH-00000092	01	Check Amt	173.52	Status	Printed	DRAYER, JESSICA (000559 - Emp)	
EP23-00298		Classroom Supplies				01-0795-0-4300-220-1110-1000-0000	173.52
Check # VCH-00000093	01	Check Amt	14.95	Status	Printed	GRINBERG, HANNAH R (000269 - Emp)	
EP23-00285		Classroom Supplies				01-0795-0-4300-220-1110-1000-0000	14.95
Check # VCH-00000094	01	Check Amt	431.01	Status	Printed	JIMENEZ, MARTHA C (001455 - Emp)	
EP23-00292		Food and Gas Cards, Albion Mileage				01-0000-0-5200-246-0000-3130-0000	14.41
						01-0001-0-4300-001-0000-3130-1137	416.60
Check # VCH-00000095	01	Check Amt	163.09	Status	Printed	MORSE, JASON J (000146 - Emp)	
EP23-00282		MCOE and DOT Physical Mileage				01-0000-0-5200-001-0000-7150-0000	79.91
						01-0740-0-5813-001-0000-3600-0000	83.18
Check # VCH-00000096	01	Check Amt	180.14	Status	Printed	PORTER, IANA T (001441 - Emp)	
EP23-00289		Craft Project Supplies				01-0795-0-4300-220-1110-1000-0000	32.26
EP23-00290		Classroom Supplies				01-0795-0-4300-220-1110-1000-0000	94.88
EP23-00291		Classroom Supplies				01-0794-0-4300-220-1110-1000-0000	53.00
Check # VCH-00000097	01	Check Amt	190.67	Status	Printed	PRICE, DIANE (000173 - Emp)	
EP23-00300		Garden Supplies				01-0001-0-4300-001-1110-1000-1138	190.67
Check # VCH-00000098	01	Check Amt	166.44	Status	Printed	SMITHYMAN, MEGAN E (001508 - Emp)	
EP23-00299		SPED Pizza Party				01-0811-0-4300-150-5760-1120-0000	154.65
						01-0811-0-5200-150-5760-1120-0000	11.79
Check # VCH-00000099	01	Check Amt	45.20	Status	Printed	YANEZ, ANNA E (001530 - Emp)	
EP23-00294		Counseling Books				01-0811-0-4300-001-5760-3110-0000	45.20
Check # VCH-00000100	01	Check Amt	56.00	Status	Printed	PEARSON (PEARSO/1)	
21642416		SPED Forms				01-6500-0-4300-001-5760-1120-0000	56.00
Check # VCH-00000101	68	Check Amt	762.15	Status	Printed	REDWOOD HEALTH SERVICES (RWHEAL/1)	
DP23-00240		Dental Claims 5/14/23				68-0000-0-5800-000-0000-6000-0000	762.15
Check # VCH-00000102	01	Check Amt	17,866.83	Status	Printed	SCHOOLS EXCESS LIABILITY FUND (SCHEXC/1)	

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Register 000267 - 05/25/2023 Bank Account COUNTY - AP Checks

Payment Id	Comment				
Check # VCH-00000102	01	Check Amt 17,866.83	Status Printed	SCHOOLS EXCESS LIABILITY FUND (SCHEXC/1) - continued	
AB2182365581-A2B	Liability Insurance		01-0000-0-5450-001-0000-7200-0218		17,866.83

Number of Items	41	55,322.91	Totals for Register 000267

2023 FUND-OBJ Expense Summary / Register 000267

01-4100	165.45	
01-4300	6,329.99	
01-5200	490.03	
01-5450	17,866.83	
01-5510	11,016.56	
01-5600	5,846.01	
01-5800	6,440.94	
01-5813	233.18	
01-9110*		48,388.99-
Totals for Fund 01	**48,388.99**	**48,388.99-**
12-5510	742.82	
12-9110*		742.82-
Totals for Fund 12	**742.82**	**742.82-**
13-4700	4,619.29	
13-9110*		4,619.29-
Totals for Fund 13	**4,619.29**	**4,619.29-**
21-5600	509.66	
21-9110*		509.66-
Totals for Fund 21	**509.66**	**509.66-**
63-5811	300.00	
63-9110*		300.00-
Totals for Fund 63	**300.00**	**300.00-**
68-5800	762.15	
68-9110*		762.15-
Totals for Fund 68	**762.15**	**762.15-**
Totals for Register 000267	**55,322.91**	**55,322.91-**

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 5/25/2023, Ending Check Date = 5/25/2023, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

ESCAPE ONLINE

* denotes System Generated entry

Net change to Cash 9110 **55,322.91-Credit**

Mendocino Unified School District

MINUTES

REGULAR BOARD MEETING

JUNE 1, 2023

MENDOCINO K-8 MULTI-PURPOSE ROOM
44261 Little Lake Road
Mendocino, CA 95460

5:00 P.M. OPEN SESSION

Join Zoom Meeting
https://us02web.zoom.us/j/87403117154?pwd=NzBJZEdnUUZVdVpGUnNFTVhFbGZKZz09

Meeting ID: 874 0311 7154 Passcode: 169486

Dial by your location
+1 669 900 9128 US (San Jose)

Meeting ID: 874 0311 7154
Passcode: 169486

Please "mute" your device during the meeting.
MUSD is not available for technical support for remote meetings.

Board Priorities

- *Develop and expand community partnerships and communication*
- *Increase learning and achievement for all students, families, and staff*
- *Plan wisely for the future while maintaining fiscal integrity*
- *Maintain and improve the physical plant*

Any writings distributed either as part of the Board packet, or within 72 hours of a meeting, can be viewed at the District Office: 44141 Little Lake Road, Mendocino, CA 95460. Board backup materials are also located on the MUSD website at http://www.mendocinousd.org/District/2285-Untitled.html

In compliance with Government Code section 54954.2(a) Mendocino Unified School District will, on request, make agendas available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability related modification or accommodation in order to participate in the meeting should contact, Erin Placido Exec. Assistant to the Superintendent, in writing at P.O. Box 1154, Mendocino, CA 95460 or via email at doerin@mcn.org.

MENDOCINO UNIFIED SCHOOL DISTRICT IS PROUD TO BE AN EQUAL OPPORTUNITY EMPLOYER

1. 5:00 P.M. OPEN MEETING, CALL TO ORDER AND ROLL CALL

1.1. Call to order and roll call

The meeting was called to order at 5:00 P.M. Present were Trustees Griffen, Gay, Schaeffer. Virtually present was Trustee Morton.

1.2. Approval of agenda

Items to be removed from the agenda or changes to the agenda should be done at this time.

MSA Gay/Griffen (4/0) to approve the agenda as presented.

2. TIMED ITEM 5:00 P.M. - PARENT/COMMUNITY COMMENT

Items not on the agenda, but within the jurisdiction of this body, may be addressed at this time or be submitted to the Superintendent in writing for Board consideration as an agenda item. A three-minute limit is set for each speaker on all items. The total time for public input on each item is limited to 20 minutes (Government Code 54952). The Brown Act does not permit the Board to take action on any item that is not on the agenda. In addition, in order to protect the rights of all involved, complaints about employees should be addressed through the District complaint process. Speaking about a personnel issue at a Board meeting may prevent the Board from being able to act on it. Please see an administrator to initiate the complaint process.
The Board may briefly respond to public comments by asking questions to clarify the speaker's comments and refer the speaker to the Superintendent for further clarification. We thank you for your comments and participation at this meeting.

There was no one present for parent/community comment.

3. TIMED ITEM 5:05 P.M. – PUBLIC HEARINGS

3.1. **Public Hearing** regarding the Local Control Accountability Plan (LCAP). Under the Local Control Funding Formula (LCFF), all school districts are required to prepare a plan which describes how they intend to meet annual goals for all pupils with specific activities identified to address state and local priorities.

The Public Hearing opened at 5:03 P.M. There were no comments. The Public Hearing closed at 5:03 P.M.

3.2. **Public Hearing** regarding the Mendocino Unified School District's 2023-24 Budget (including Mendocino Community Network's Budget).

The Public Hearing opened at 5:03 P.M. There were no comments. The Public Hearing closed at 5:04 P.M.

4. INFORMATION/DISCUSSION

4.1 Meg Kailikole, Business Manager, will present the 2023-24 MUSD Budget. (information/discussion)

Business Manager, Meg Kailikole, gave the attached presentation. The Board will vote on the Budget at the June 13, 2023 Board meeting.

4.2 Rob Buch, MCN Manager, will present the MCN Fiscal Year 2022-23 Third Quarter Budget Report and the MCN Budget for Fiscal Year 2023-24. (information/discussion)

MCN Manager, Rob Buch, gave the attached presentation. The Board will vote on the MCN Budget at the June 13, 2023 Board meeting.

4.3 Jason Morse, Superintendent, will present the 2023-24 Local Control Accountability Plan (LCAP) (information/discussion)

Superintendent, Jason Morse, reviewed the attached with the Board. The Board will vote on the LCAP at the June 13 2023 Board meeting.

5. ADJOURNMENT

The next regular Board meeting is scheduled for **June 13, 2023 at the Mendocino High School.**

Mendocino Unified School District
Proposed Budget 2023-24

Public Hearing Meeting

June 1, 2023

2022-23 Estimated Actuals – Revenue

	2022-23 2nd Interim Budget	2022-23 Estimated Actuals	Variance	2022-23 Assumptions
Revenues				
Taxes	5,984,248	6,114,480	130,232	*Timber Tax +$158k, offset by lower Unsecured Tax.*
Def'd Maint Trf	(150,000)	(150,000)	-	
LCFF/EPA	1,750,189	1,750,093	(96)	*EPA - PY Adjustment*
Federal Revenue	589,367	599,450	10,083	*Use of add'l 1x COVID funds +$30.8k, offset by Title I carryover.*
State Revenue	753,809	1,478,168	724,359	*Recognition of 1x funds - rec'd with planned use: ELOP +174k, PreK planning +$19k, Early Intervention +18k, Art/Music BG +135k (half of orig est), Learning Recovery BG +378k (est about $150k taken away).*
Local Revenue	457,340	522,967	65,627	*Donations, reimbursements - as received.*
Transfers In	40,000	40,000	-	
Total Revenues	9,424,953	10,355,158	930,205	

2022-23 Estimated Actuals – Expenditures

	2022-23 2nd Interim Budget	2022-23 Estimated Actuals	Variance	2022-23 Assumptions
Expenses				
Certificated Salaries	3,889,834	3,912,970	23,136	*Add'l Duty and Sub costs.*
Classified Salaries	2,132,415	2,102,107	(30,308)	*Open positions not filled - Bus Driver, Social Worker Aide.*
Employee Benefits	3,043,767	3,027,120	(16,647)	
Books/Supplies	499,981	529,695	29,714	*Restricted funds as used, donations as used, etc.*
Services & Operations	994,348	1,053,745	59,397	*Transportation +$31k (Bus rental, repeater work, other services), use of restricted/donations +$12k, use of 1x funds - ELOP +$4k, PreK planning +$12k.*
Capital Outlay	42,231	145,231	103,000	*ELOP - vehicle purchase*
Other Outgo	21,500	21,500	-	
Other Outgo (Indirect)	(6,000)	(6,000)	-	
Transfers Out	259,340	252,380	(6,960)	
Total Expenses	10,877,416	11,038,748	161,332	*Most of additional costs use Restricted or 1x funds. In some cases, freeing up Unrestricted funds.*

2022-23 Estimated Actuals – Summary

	2022-23 2nd Interim Budget	2022-23 Estimated Actuals	Variance	2022-23 Assumptions
Total Revenues	9,424,953	10,355,158	930,205	
Total Expenses	10,877,416	11,038,748	161,332	*Most of additional costs use Restricted or 1x funds. In some cases, freeing up Unrestricted funds.*
Excess/(Deficit)	(1,452,463)	(683,590)	768,873	
Beginning Fund Balance	2,671,976	2,671,976	-	
Adj for ELOP	(30,237)		30,237	
Ending Fund Balance	1,189,276	1,988,386	799,110	
Revolving Cash	10,000	10,000	-	
REU	435,097	441,550	6,453	
Restricted	242,784	798,587	555,803	
Other Designations	42,572	39,887	(2,685)	
Unappropriated *(unrestricted)*	**458,823**	**698,362**	**239,539**	*TimberTx +$130k, 1x use +$37x, restricted use $30k, Indirect Cost trf $30k.*
Fund 17 Uses				
Fund 17 Balance	**878,000**	**878,000**		

Governor's State Budget
May Revision

- State budget shortfall grows to $31.5b at May Revise from $22.5b in January
- Prop 98 Minimum Guarantee (K-14) at about 38% of State GF dollars (Test 1)
- 2023-24 Guarantee is about $2b lower compared to January
- To close the gap, proposes reductions and pullbacks, delayed spending, borrowing and using the Safety Net Reserve. But not dipping into the Rainy Day Fund.

<u>Proposals to School Funding</u>

- LCFF Base COLA 8.22%
- Stays the course on rollout of ongoing programs – TK, ELOP, Universal Meals
- Cuts one-time block grants:
  - Art, Music, IM BG ~51% reduction = $137,600
  - Learning Recovery Emergency BG ~ 32% reduction = $150,000
- Again, no proposal to address PERS/STRS pension costs

Local Control Funding Formula

- Determines district funding levels
- Equity in funding – transparent, flexible and simplified

- Components of LCFF Entitlement:
  - BASE GRANT – uniform per student funding, distinguished by grade span
  - SUPPLEMENTAL GRANT – 20% of per student base for each unduplicated English Learner, Low Income, Homeless-Foster Youth
  - CONCENTRATION GRANT – for districts with a high concentration of unduplicated students – 50% of per student base for each student over 55% unduplicated threshold

	2022-23	2023-24
SUMMARY OF FUNDING		
Base Grants		
Grades TK-3	$ 9,166	$ 9,919
Grades 4-6	$ 9,304	$ 10,069
Grades 7-8	$ 9,580	$ 10,367
Grades 9-12	$ 11,102	$ 12,015

- Increased by COLA 8.22%

LCFF Entitlement Calculation

Mendocino Unified (65581) - 2023-24 Budget - Tentative	v.23.2c			5/19/2023		CY	v.23.2c					CY1
LOCAL CONTROL FUNDING FORMULA						**2022-23**						**2023-24**
LCFF ENTITLEMENT CALCULATION												
	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors	13.26%		0.00%	53.60%	53.60%		8.22%		0.00%	58.24%	[redacted]	
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	[redacted]	Total
Grades TK-3	107.41	$ 9,166	$ 953	$ 1,085	$ -	$ 1,203,396	100.95	$ 9,919	$ 1,032	$ 1,276	$ 231	$ 1,257,554
Grades 4-6	97.14	9,304		997	-	1,000,677	91.44	10,069		1,173	212	1,047,343
Grades 7-8	65.35	9,580		1,027	-	693,166	61.96	10,367		1,208	218	730,687
Grades 9-12	131.39	11,102	289	1,221	-	1,657,105	131.04	12,015	312	1,436	260	1,837,503
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 3,973,056	$ 140,333	$ 440,955	$ -	$ 4,554,344		$ 4,138,817	$ 145,064	$ 498,987	$ [redacted]	$ 4,873,087
NSS Allowance		-				-		-				-
TOTAL BASE	401.29	$ 3,973,056	$ 140,333	$ 440,955	$ -	$ 4,554,344	385.39	$ 4,138,817	$ 145,064	$ 498,987	$ 90,219	$ 4,873,087
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ -						$ -
Home-to-School Transportation (COLA added commencing 2023-24)						391,598						423,787
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)						14,065						15,221
ECONOMIC RECOVERY TARGET PAYMENT												
LCFF ENTITLEMENT						$ 4,960,007						$ 5,312,095

	2022-23	2023-24
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES		
Base Grant (*Excludes add-ons for TIIG and Transportation*)	$ 4,113,389	$ 4,283,881
Supplemental and Concentration Grant funding in the LCAP year	$ 440,955	$ 589,206
Percentage to Increase or Improve Services	10.72%	13.75%

LCFF – Funding the Entitlement

Budget - Continue	2022-23	2023-24
SUMMARY OF FUNDING		
Components of LCFF By Object Code		
State Aid (Object Code 8011)	$ 1,556,031	$ 1,556,031
EPA (for LCFF Calculation purposes)	$ 87,668	$ 88,158
Local Revenue Sources:		
Property Taxes (Object 8021 to 8089)	$ 5,984,248	$ 6,077,052
In-Lieu of Property Taxes (Object Code 8096)	-	-
Property Taxes net of In-Lieu	$ *5,984,248*	$ *6,077,052*
TOTAL FUNDING	**7,627,947**	**7,721,241**
Basic Aid Status	*Basic Aid*	*Basic Aid*
Excess Taxes	$ *2,580,272*	$ *2,320,988*
EPA in Excess to LCFF Funding	$ *87,668*	$ *88,158*
Total LCFF Entitlement	**4,960,007**	**5,312,095**

Total LCFF Funding Sources: adjusted for District of Choice and Deferred Maintenance Transfer

Proposed Budget 2023-24
Revenue Assumptions

LCFF Sources/Property Taxes and State Aid:

- Secured property tax +2.0%
- Unsecured +1.35%; Timber Tax -67.21%
- Suspend Deferred Maintenance Trf -$75k

Federal and Other State Funding:

- Reduced for one-time revenue

Transfers In:

- Use of Fund 17 Reserve to balance budget

Proposed Budget 2022-23 Revenue

	2022-23 Estimated Actuals	2023-24 Proposed Budget	2023-24 Assumptions
Revenues			
Taxes	6,114,480	6,077,052	*+2% Secured Tax; Reduced Timber Tax*
Def'd Maint Trf	(150,000)	-	*No DM Trf 23/24*
LCFF/EPA	1,750,093	1,750,189	
Federal Revenue	599,450	463,054	*Less COVID Funding recognized*
State Revenue	1,478,168	447,179	*1x funding recognized 22/23*
Local Revenue	522,967	434,328	*As rec'd*
Transfers In - FD 17	-	238,437	*Fund 17 to balance budget*
Transfers In	40,000	40,000	
Total Revenues	10,355,158	9,450,239	
Revenue excluding FD 17 transfer in		***9,211,802***	

2023-24 Revenue vs 2nd Interim Assumptions

Revenues	2023-24 Proposed Budget @ 2nd Int	2023-24 Proposed Budget	2023-24 Proposed Budget Variance	2023-24 Assumptions
Taxes	5,993,515	6,077,052	83,537	*Updated P2 Taxes - certified April 15*
Def'd Maint Trf	-	-	-	
LCFF/EPA	1,750,189	1,750,189	-	
Federal Revenue	437,717	463,054	25,337	*Title I Carryover*
State Revenue	864,740	447,179	(417,561)	*Recognition of 1x funding in 22/23*
Local Revenue	425,313	434,328	9,015	
Transfers In - FD 17	41,652	238,437	196,785	
Transfers In	40,000	40,000	-	
Total Revenues	9,553,126	9,450,239	(102,887)	
Revenue excluding FD 17 transfer in		***9,211,802***		

Proposed Budget 2023-24
Expenditure Assumptions

Salaries:

- Reductions implemented (partial)
- Step/Col applied

Benefits:

- Increase STRS flat at 19.10%
- Increase PERS from 25.37% to 26.68% (+5.16%)
- SUI reduced from 0.5% to 0.05% (-90%)
- Workers Comp increased from 3.58% to 3.904% (+9.05%

Materials/Supplies and Services:

- Adjusted for one-time expenditures/funding sources

Proposed Budget 2023-24
Expenditures and Other Uses

	2022-23 Estimated Actuals	2023-24 Proposed Budget	2023-24 Assumptions
Expenses			
Certificated Salaries	3,912,970	3,826,782	
Classified Salaries	2,102,107	2,130,455	
Employee Benefits	3,027,120	3,086,827	
Books/Supplies	529,695	386,762	*Reduced 1x expenditures*
Services & Operations	1,053,745	897,806	*Reduced 1x expenditures*
Capital Outlay	145,231	-	*Reduced 1x expenditures*
Other Outgo	21,500	21,500	
Other Outgo (Indirect)	(6,000)	(6,000)	
Transfers Out	252,380	204,459	*22/23 Water project to Fund 40*
Total Expenses	11,038,748	10,548,590	

2023-24 Expenditures and Other Uses vs 2nd Interim

	2023-24 Proposed Budget @ 2nd Int	2023-24 Proposed Budget	2023-24 Proposed Budget Variance	2023-24 Assumptions
Expenses				
Certificated Salaries	3,639,685	3,826,782	187,097	*Net add back $135k, increase subs/add'l duty $21k, compensated abs $30k*
Classified Salaries	2,038,814	2,130,455	91,640	*Net add back.*
Employee Benefits	2,957,165	3,086,827	129,662	*Tandem with salaries + PERS increase + 1x HW cap added to this line (in own line at 2nd Int projected).*
Books/Supplies	396,380	386,762	(9,618)	
Services & Operations	908,199	897,806	(10,393)	
Capital Outlay	-	-	-	
Other Outgo	21,500	21,500	-	
Other Outgo (Indirect)	(6,000)	(6,000)	-	
Transfers Out	210,407	204,459	(5,948)	
Total Expenses	10,166,150	10,548,590	382,440	

Proposed Budget 2023-24 Summary

	2022-23 Estimated Actuals	2023-24 Proposed Budget		2023-24 Proposed Budget @ 2nd Int	2023-24 Proposed Budget	2023-24 Proposed Budget Variance
Total Revenues	10,355,158	9,450,239		9,553,126	9,450,239	(102,887)
Revenue excluding FD 17 transfer in		*9,211,802*			*9,211,802*	
Total Expenses	11,038,748	10,548,590		10,166,150	10,548,590	382,440
Excess/(Deficit)	(683,590)	**(1,098,351)**		**(613,024)**	**(1,098,351)**	**(485,327)**
	-				-	
Beginning Fund Balance	2,671,976	1,988,386		1,189,277	1,988,386	799,109
Adj for ELOP	-				-	
Ending Fund Balance	1,988,386	890,036		576,254	890,036	313,782
					0	
Revolving Cash	10,000	10,000		10,000	10,000	-
REU	441,550	421,944		406,646	421,944	15,298
Restricted	798,587	419,871		138,679	419,871	281,193
Other Designations	39,887	38,221		20,929	38,221	17,292
Unappropriated	**698,362**	(0)		0	(0)	(0)
Fund 17 Uses		(238,437)		(41,652)	(238,437)	(196,785)
Fund 17 Balance	**878,000**	**639,563**		**836,348**	**639,563**	**(196,785)**

Proposed Budget 2023-24 Multi-Year Projection (updated)

	2023-24 Proposed Budget	2024-25 Projected Budget	Year Over Variance	2024-25 Assumptions	2025-26 Projected Budget	Year Over Variance	2025-26 Assumptions
Revenues							
Taxes	6,077,052	6,193,154	116,102	+2% Secured Tax; OM trf $75k	6,311,577	118,423	+2% Secured Tax; OM trf $75k
Def'd Maint Trf	-	(75,000)	(75,000)		(75,000)	-	
LCFF/EPA	1,750,189	1,750,189	-		1,750,189	-	
Federal Revenue	463,054	249,262	(213,792)	Reduce final COVID funding, Title I c/o,	249,262	-	
State Revenue	447,179	551,279	104,100	23/24 rev incl reduction of $150k for LRBG takeback	551,279	-	
Local Revenue	434,328	434,328	-		434,328	-	
Transfers In - FD 17	238,437	412,496	174,059		47,941	(364,555)	
Transfers In	40,000	40,000	-		40,000	-	
Total Revenues	9,450,239	9,555,708	105,469		9,309,576	(246,132)	
Revenue excluding FD 17 transfer in	9,211,802	9,143,212			9,261,635		
Expenses							
Certificated Salaries	3,826,782	3,499,622	(327,159)	Less: Level 2 reductions, Temp position Add: UTK 0.5 position - ongoing	3,569,615	69,992	Step Col+2.0%
Classified Salaries	2,130,455	1,930,574	(199,881)	Less: Level 2 reductions, retirement. Add: retirement incentive	1,978,838	48,264	Step Col+2.5%
Employee Benefits	3,086,827	2,763,196	(323,631)	$554k sals, $887k ed/bens; +UTK	2,841,599	78,403	
Books/Supplies	386,762	406,100	19,338	Adds 5%	426,401	20,301	Adds 5%
Services & Operations	897,806	942,696	44,890	Adds 5%	989,831	47,135	Adds 5%
Capital Outlay	-	-	-		-	-	
Other Outgo	21,500	10,000	(11,500)	County Operated ADA	(626,000)	(636,000)	Additional reductions
Other Outgo (Indirect)	(6,000)	(6,000)	-		(6,000)	-	
Transfers Out	204,459	223,015	18,556		226,257	3,242	
Total Expenses	10,548,590	9,769,204	(779,386)		9,400,542	(368,662)	
	-					-	
	-					-	
Excess/(Deficit)	**(1,098,351)**	**(213,496)**	**884,855**		**(90,966)**	**122,530**	
	-					-	
Beginning Fund Balance	1,988,386	890,036	(1,098,351)		676,540	(213,496)	
Adj for ELOP	-					-	
Ending Fund Balance	890,036	676,540	(213,496)		585,574	(90,966)	
Revolving Cash	10,000	10,000			10,000		
REU	421,944	390,768			376,024		
Restricted	419,871	103,772			27,550		
Other Designations	38,221	30,000			30,000		
Negotiation Reserve per TA 2022-23-02	-	142,000			142,000		
Unappropriated	(0)	(0)			0		
Fund 17 Uses	(238,437)	(412,496)			(47,941)		
Fund 17 Balance	**639,563**	**227,067**			**179,126**		

- Updated from packet version
- Adds Negotiation Reserve, beginning 2024-25
- Adds UTK 0.5 fte, beginning 2024-25

Proposed Budget 2023-24 Multi-Year Projection - Revenue (updated)

Revenues	2023-24 Proposed Budget	2024-25 Projected Budget	*Year Over Variance*	2024-25 Assumptions	2025-26 Projected Budget	*Year Over Variance*	2025-26 Assumptions
Taxes	6,077,052	6,193,154	*116,102*	*+2% Secured Tax; DM trf $75k*	6,311,577	*118,423*	*+2% Secured Tax; DM trf $75k*
Def'd Maint Trf	-	(75,000)	*(75,000)*		(75,000)	-	
LCFF/EPA	1,750,189	1,750,189	-		1,750,189	-	
Federal Revenue	463,054	249,262	*(213,792)*	*Reduce final COVID funding, Title I c/o, 23/24 rev incl reduction of $150k for LRBG takeback*	249,262	-	
State Revenue	447,179	551,279	*104,100*		551,279	-	
Local Revenue	434,328	434,328	-		434,328	-	
Transfers In - FD 17	238,437	412,496	*174,059*		47,941	*(364,555)*	
Transfers In	40,000	40,000	-		40,000	-	
Total Revenues	9,450,239	9,555,708	*105,469*		9,309,576	*(246,132)*	
Revenue excluding FD 17 transfer in	***9,211,802***	***9,143,212***			***9,261,635***		

Proposed Budget 2023-24 Multi-Year Projection – Expenditure (updated)

	2023-24 Proposed Budget	2024-25 Projected Budget	Year Over Variance	2024-25 Assumptions	2025-26 Projected Budget	Year Over Variance	2025-26 Assumptions
Expenses	-					-	
Certificated Salaries	3,826,782	3,499,622	(327,159)	Less: Level 2 reductions, Temp position Add: UTK 0.5 position - ongoing	3,569,615	69,992	Step Col +2.0%
Classified Salaries	2,130,455	1,930,574	(199,881)	Less: Level 2 reductions, retirement. Add: retirement incentive	1,978,838	48,264	Step Col +2.5%
Employee Benefits	3,086,827	2,763,196	(323,631)	$554k sals, $887k sal/bens; +UTK	2,841,599	78,403	
Books/Supplies	386,762	406,100	19,338	Adds 5%	426,401	20,301	Adds 5%
Services & Operations	897,806	942,696	44,890	Adds 5%	989,831	47,135	Adds 5%
Capital Outlay	-	-	-		-	-	
Other Outgo	21,500	10,000	(11,500)	County Operated ADA	(626,000)	(636,000)	Additional reductions.
Other Outgo (Indirect)	(6,000)	(6,000)	-		(6,000)	-	
Transfers Out	204,459	223,015	18,556		226,257	3,242	
Total Expenses	10,548,590	9,769,204	(779,386)		9,400,542	(368,662)	

Proposed Budget 2023-24 Multi-Year Projection – Summary (updated)

	2023-24 Proposed Budget	2024-25 Projected Budget	*Year Over Variance*	2025-26 Projected Budget	*Year Over Variance*
Total Revenues	9,450,239	9,555,708	*105,469*	9,309,576	*(246,132)*
Revenue excluding FD 17 transfer in	***9,211,802***	***9,143,212***		***9,261,635***	
Total Expenses	10,548,590	9,769,204	*(779,386)*	9,400,542	*(368,662)*
Excess/(Deficit)	**(1,098,351)**	**(213,496)**	***884,855***	**(90,966)**	***122,530***
	-				-
Beginning Fund Balance	1,988,386	890,036	*(1,098,351)*	676,540	*(213,496)*
Adj for ELOP	-				-
Ending Fund Balance	890,036	676,540	*(213,496)*	585,574	*(90,966)*
Revolving Cash	10,000	10,000		10,000	
REU	421,944	390,768		376,024	
Restricted	419,871	103,772		27,550	
Other Designations	38,221	30,000		30,000	
Negotiation Reserve per TA 2022-23-02	-	**142,000**		**142,000**	
Unappropriated	(0)	(0)		0	
Fund 17 Uses	(238,437)	(412,496)		(47,941)	
Fund 17 Balance	**639,563**	**227,067**		**179,126**	

Fund 01 – maintains the required 4% REU
Fund 17 – holds another 1.9% reserve

Spend down $699k, almost 80% of Fund 17 Reserve

2023-24 Cash Flow Projection
General Fund 01

Fund 01

PROJECTED DEFERRAL WORKSHEET
MENDOCINO UNIFIED SCHOOL DISTRICT
CASH FLOW WORKSHEET – GENERAL FUND
2023-2024

	11	1	2	3	4	5	6	7	8	9	10	11	12	
Actuals through the month of:	May	July	August	September	October	November	December	January	February	March	April	May	June	Accruals
Beginning Cash	1,833,560	1,710,848	1,203,991	782,645	229,022	(483,187)	(1,286,511)	925,370	729,806	186,758	1,809,553	1,151,538		
LCFF Group	249,305	249,305	271,344	249,305	0	22,040	3,032,653	439,816	280,397	2,295,347	113,018	624,713	0
Federal Revenues	0	0	78,662	20,599	0	35,577	17,559	522	22,216	39,504	1,255	201,988	45,173
State Revenues	0	0	49,687	24,843	94,404	0	0	39,749	27,328	37,265	0	111,795	62,108
Local Revenues	10,314	(724)	27,347	(58,681)	9,856	6,266	15,647	117,192	38,398	66,655	76,932	112,849	14,276
Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
LCFF Pr Yr Deferrals	0	0	0	0	0	0	0	0	0	0	0	0	0
Receivables & Due From Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
9650-9652 Deferred Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
1000	32,185	329,523	324,328	328,629	333,302	332,777	336,518	327,083	337,521	333,087	343,843	467,988	0
2000	74,790	142,784	170,929	172,762	193,117	184,326	189,921	189,699	202,328	191,537	189,887	228,385	0
3000	57,958	223,378	232,572	228,200	235,369	237,289	239,406	234,133	240,891	238,127	240,213	679,292	0
4000	65,455	17,991	36,301	18,094	16,464	33,966	26,536	12,624	38,734	16,025	22,665	81,908	0
5000	151,943	41,763	84,266	42,003	38,219	78,848	61,598	29,305	89,914	37,199	52,613	190,135	0
6000	0	0	0	0	0	0	0	0	0	0	0	0	0
7000 (less TFs out)	0	0	0	0	0	0	0	0	0	0	0	15,500	0
TF in	0	0	0	0	0	0	0	0	0	0	0	278,437	0
Uses - COVID by 12/31/2020!	0	0	0	0	0	0	0	0	0	0	0	0	
TFs out 7610-7699	0	0	0	0	0	0	0	0	0	0	0	204,459	0
Payables	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANs Note Payable	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Expense														
Prepaid Expense														
Cash Balance		1,710,848	1,203,991	782,645	229,022	(483,187)	(1,286,511)	925,370	729,806	186,758	1,809,553	1,151,538	613,653	121,567

Total Projected Receivables (including deferred appropriations if any): 121,567
Final Projected Cash Balance General/Charter Fund, TRANS, Reserve: $613,653

2023-24 Cash Flow Projection
General Fund 01 & Fund 17

Funds 01, 17

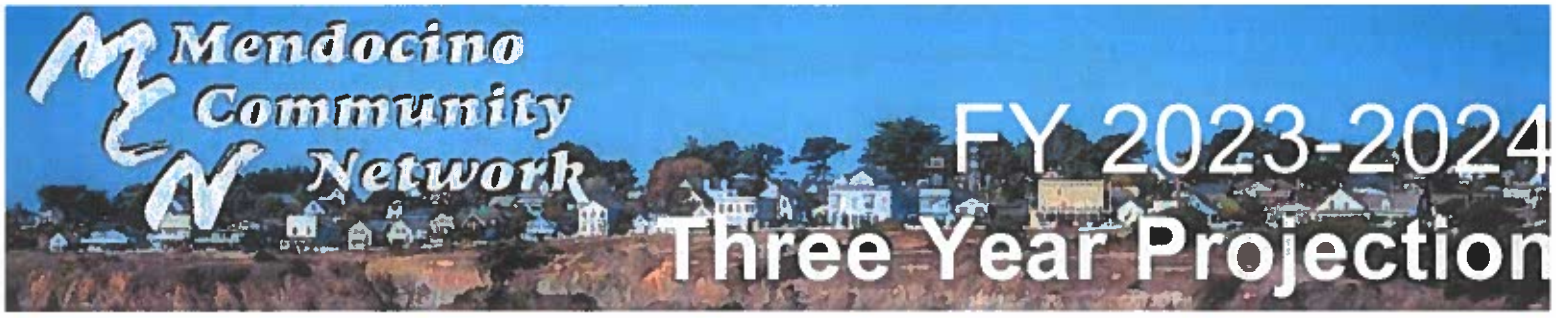
PROJECTED DEFERRAL WORKSHEET
MENDOCINO UNIFIED SCHOOL DISTRICT
CASH FLOW WORKSHEET – GENERAL FUND
2023-2024

	11	1	2	3	4	5	6	7	8	9	10	11	12	
Actuals through the month of:	May	July	August	September	October	November	December	January	February	March	April	May	June	Accruals
Beginning Cash	2,719,740	2,597,242	2,090,369	1,669,590	1,114,751	402,746	(400,448)	1,811,758	1,618,621	1,076,328	2,700,504	2,044,083		
LCFF Group	249,305	249,305	271,344	249,305	0	22,040	3,032,653	439,816	280,397	2,295,347	113,018	624,713	0	
Federal Revenues	0	0	78,662	20,599	0	35,577	17,559	522	22,216	39,504	1,255	201,988	45,173	
State Revenues	0	0	49,687	24,843	94,404	0	0	39,749	27,328	37,265	0	111,795	62,108	
Local Revenues	10,528	(739)	27,914	(59,897)	10,060	6,396	15,972	119,621	37,152	68,036	78,526	115,187	14,572	
Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	
LCFF Pr Yr Deferrals	0	0	0	0	0	0	0	0	0	0	0	0	0	
Receivables & Due From Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0	
9650-9652 Deferred Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	
1000	32,185	329,523	324,328	328,629	333,302	332,777	336,518	327,083	337,521	333,087	343,843	467,988	0	
2000	74,790	142,784	170,920	172,762	193,117	184,326	189,921	189,699	202,328	191,537	189,887	228,385	0	
3000	57,958	223,378	232,572	228,200	235,369	237,289	239,406	234,133	240,891	238,127	240,213	679,292	0	
4000	65,455	17,991	36,301	18,094	18,464	33,966	26,536	12,624	38,734	16,025	22,665	81,908	0	
5000	151,943	41,763	84,266	42,003	38,219	78,848	61,598	29,305	89,914	37,199	52,613	190,135	0	
6000	0	0	0	0	0	0	0	0	0	0	0	0	0	
7000 (less TFs out)	0	0	0	0	0	0	0	0	0	0	0	15,500	0	
TF in	0	0	0	0	0	0	0	0	0	0	0	278,437	0	
Uses - COVID by 12/31/2020!	0	0	0	0	0	0	0	0	0	0	0	0		
TFs out 7610-7699	0	0	0	0	0	0	0	0	0	0	0	442,896	0	
Payables	0	0	0	0	0	0	0	0	0	0	0	0	0	
TRANs Note Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	
Deferred Expense														
Prepaid Expense														
Cash Balance	2,597,242	2,090,369	1,669,590	1,114,751	402,746	(400,448)	1,811,758	1,618,621	1,076,328	2,700,504	2,044,083	1,270,099	121,853	

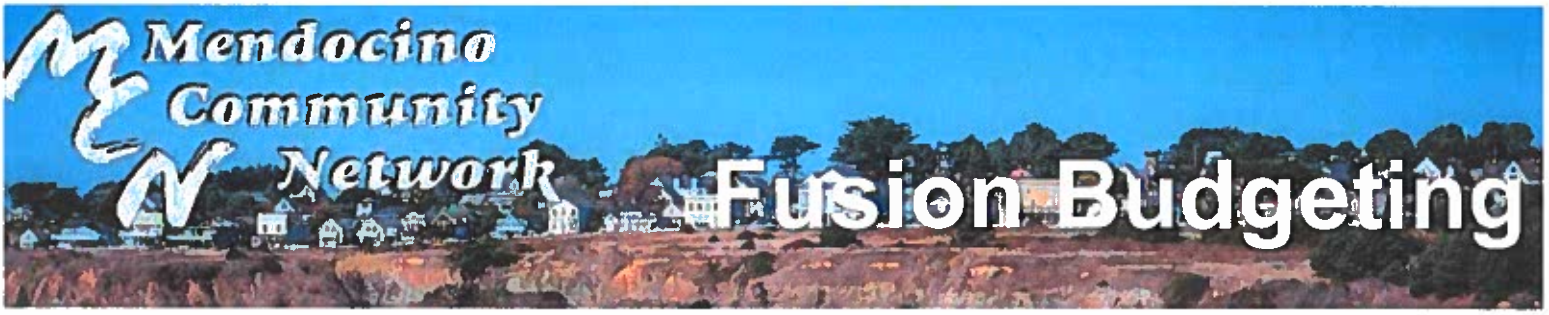
Total Projected Receivables (including deferred appropriations if any): 121,853
Final Projected Cash Balance General/Charter Fund, TRANS, Reserve: $1,270,099

FY 2023-202
Budget Presentatio

22-23 Income	$2,288,525
22-23 Expense	$2,271,397
District Contribution	($40,000)
22-23 Net	($22,872)

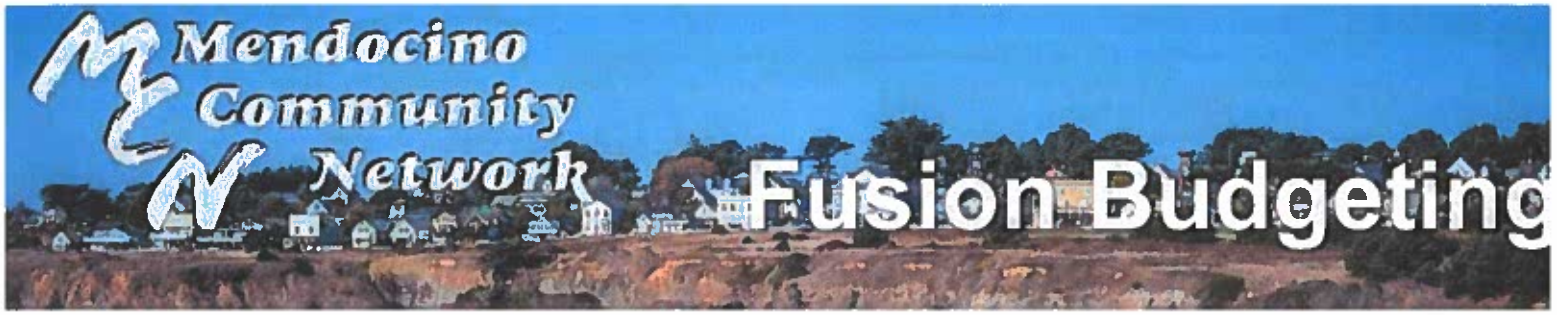


	23-24	24-25	25-26
Projected Income:	$2,269,619	$2,360,056	$2,595,193
Projected Expense:	$2,188,428	$2,178,868	$2,325,803
Projected Profit:	$81,191	$181,188	$269,390
District Donation:	$40,000	$40,000	$40,000
Net Profit:	**$41,191**	**$141,188**	**$229,390**



2022 - December	-11
2023 - January	-12
2023 - February	5
2023 - March	-18
2023 - April	-5
2023 - May	-26
12 Month Average	-10
6 Month Average	-11
3 Month Average	-16

22-23 Budgeted Fusion Loss: -15/month

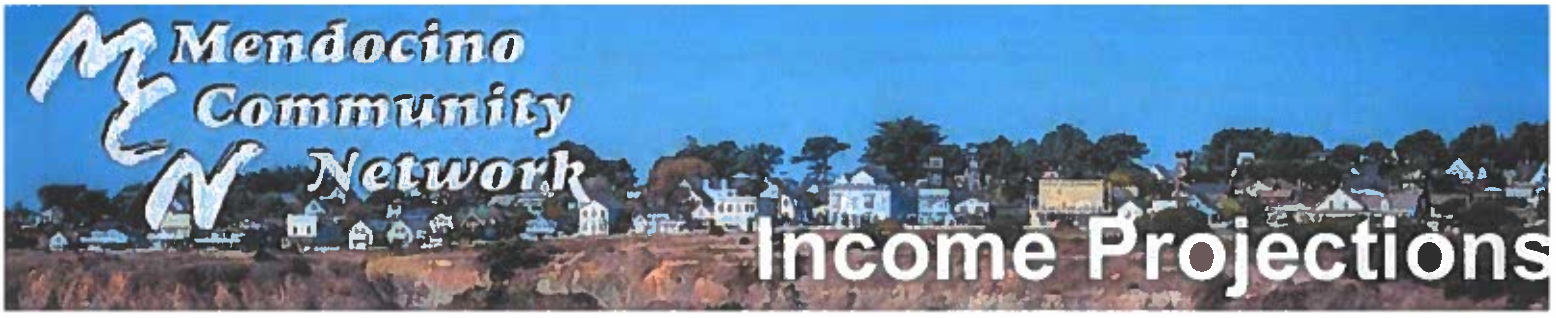


23-24 Budgeted Fusion Loss

Average Loss Per Month	-11
Projected Income	$1,255,876
Projected Expense	$832,663
Projected Net	$423,213

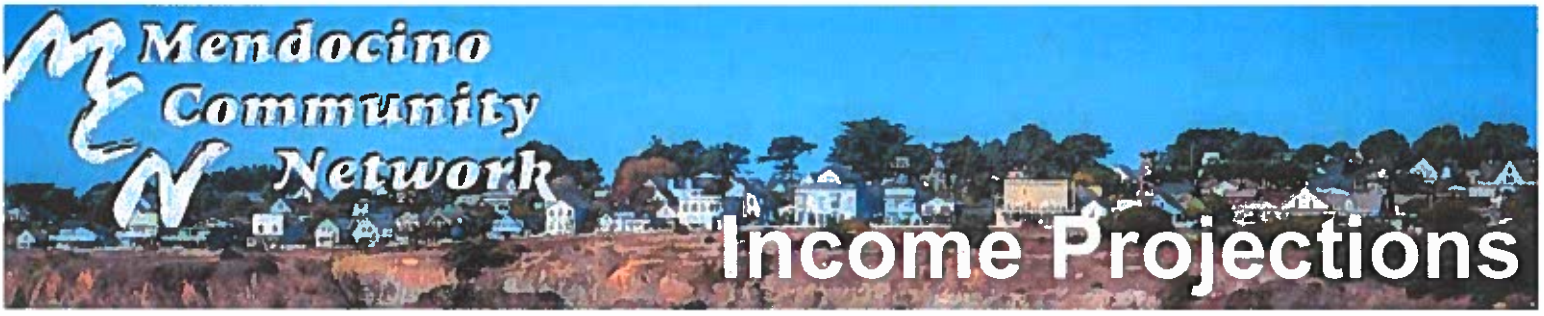
23-24 Budgeted Open Air

Average Gain per Month	10
Projected Income	$303,026
Projected Expense	$87,300
Projected Net	$215,726



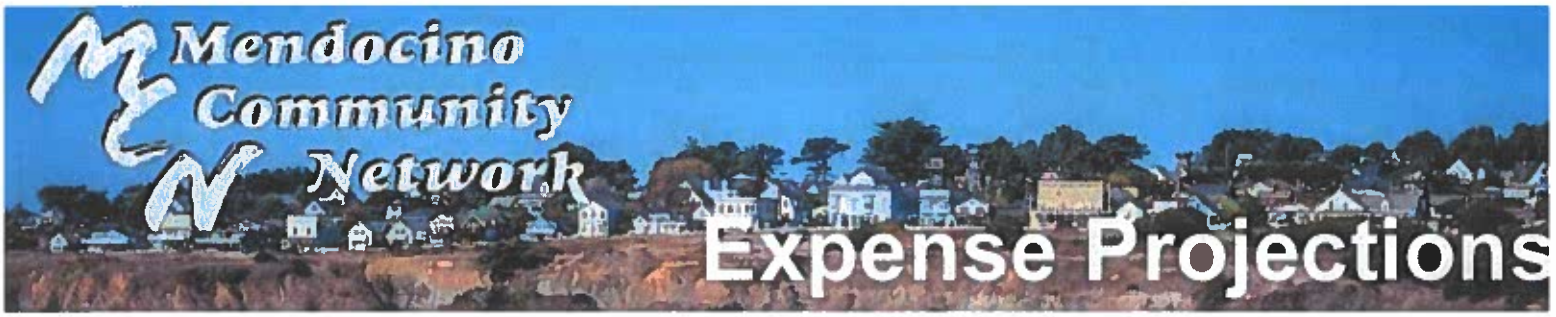
Income Projections

	Net Projection 23-24	Current Net 22-23	Difference
Digital Voice	$179,809	$164,999	$14,810
DSL	$2,428	$2,428	$0
Fusion	$517,351	$457,703	$59,648
Open Air	$106,028	$167,045	(61,017)
WiFrost (3 AP Sites)	$5,742	$0	$0



Income Projections

	23-24	24-25	25-26
Analog: -2/Month	$12,933	$12,574	$12,144
Digital Voice: +5/Month	$230,188	$257,260	$284,332
Fusion: -11/Month	$1,363,993	$1,180,556	$997,118
Email: +2/Month	$190,597	$196,909	$204,013
Open Air: +10/Month	$287,393	$392,427	$497,460



Expense Projections

	Net Projection 23-24	Current 22-23	Difference
Bank Fee	$46,175	$48,126	($1,951)
Conference & Travel	$10,675	$10,425	$200
Personnel	$860,192	$897,265	($37,073)
Wholesale Telecom	$1,088,750	$1,141,125	($52,375)

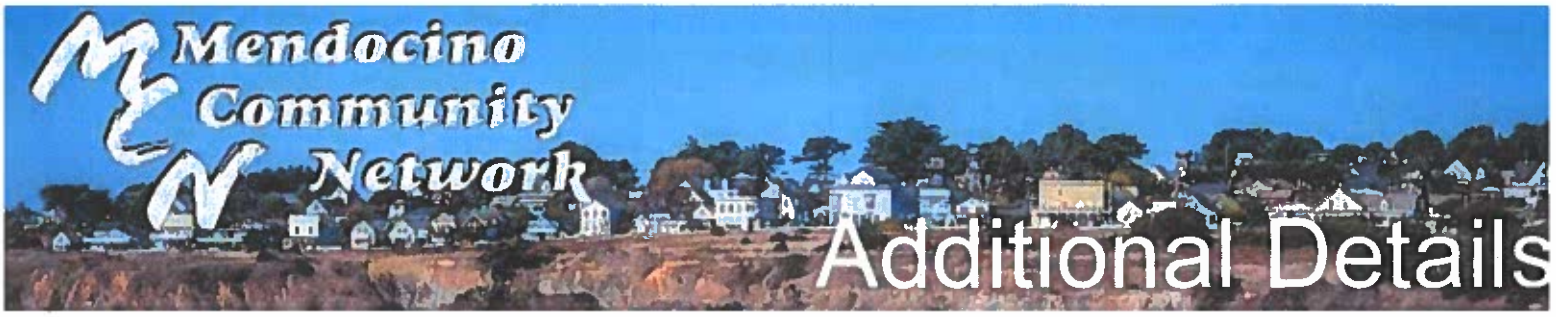
	23-24	24-25	25-26
Bank Fees	$46,175	$48,932	$49,932
Building & Facilities	$27,332	$35,628	$35,628
Conference & Travel	$10,675	$13,025	$13,875
Consulting (Audit)	$8,000	$8,000	$8,000
Postage/Office	$3,993	$4,493	$4,493
Domain Account	$25,000	$25,500	$26,000
PGE, Legal, Insurance	$17,788	$17,788	$17,788

Expense Projections

	23-24	24-25	25-26
DV/DSL EQ	$10,450	$8,500	$8,500
Personnel	$860,192	$1,012,311	$1,331,363
Promotion/Advertising	$10,175	$11,712	$11,712
Wireless	$109,168	$127,250	$139,400
Wholesale Telecom	$1,088,750	$905,144	$721,767

22-23 As of EO April

- 8% COLA
- 45 OA Installs (no installs for 4 months)
- -82 Fusion Line (Less loss than expected)
- +53 Digital Voice customers
- No new Fusion lines after February 1st
- Did not acquire Seakay customers till January 1st



23-24

- 0% COLA
- $40,000 Seakay Customer Expense (payoff during the 23/24 year)
- $24,000 Server Upgrades
- $18,000 Office Rent (FB satellite office)
- Move Equipment Sacramento --> FB
- Start providing WiFrost service in Mendocino
- Decrease of Fusion customers by 11/ month

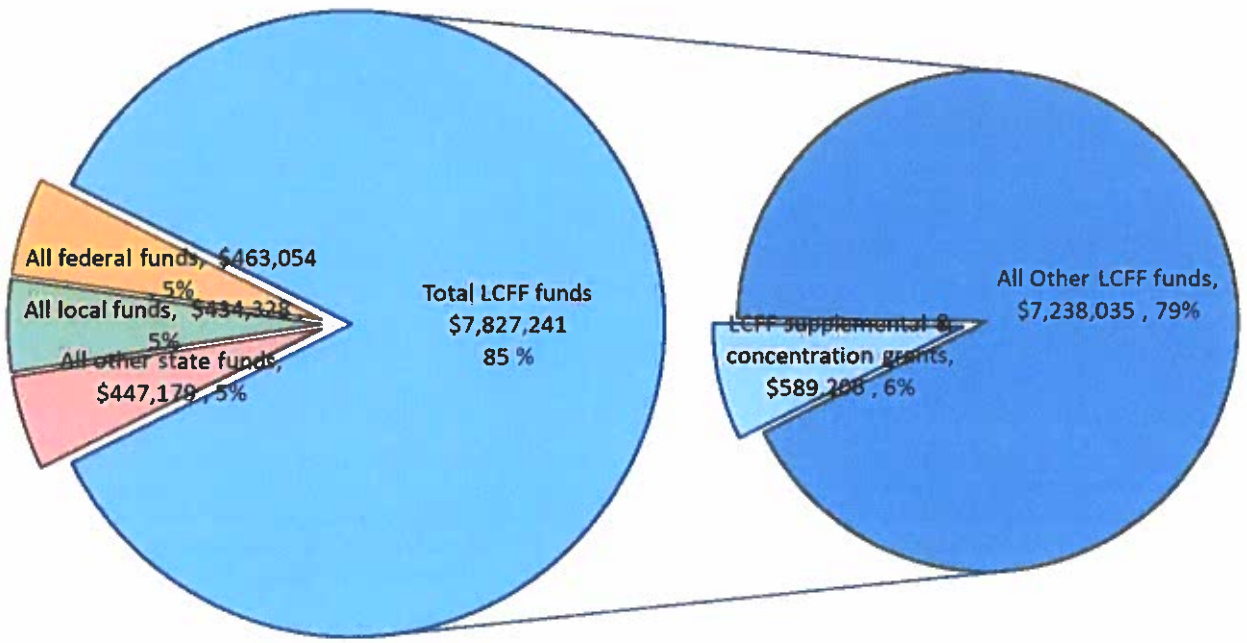
LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Mendocino Unified School District
CDS Code: 23655810000000
School Year: 2023-24
LEA contact information:
Jason J. Morse
Superintendent
jmorse@mcn.org
(707) 937-5868

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

Budget Overview for the 2023-24 School Year

Projected Revenue by Fund Source

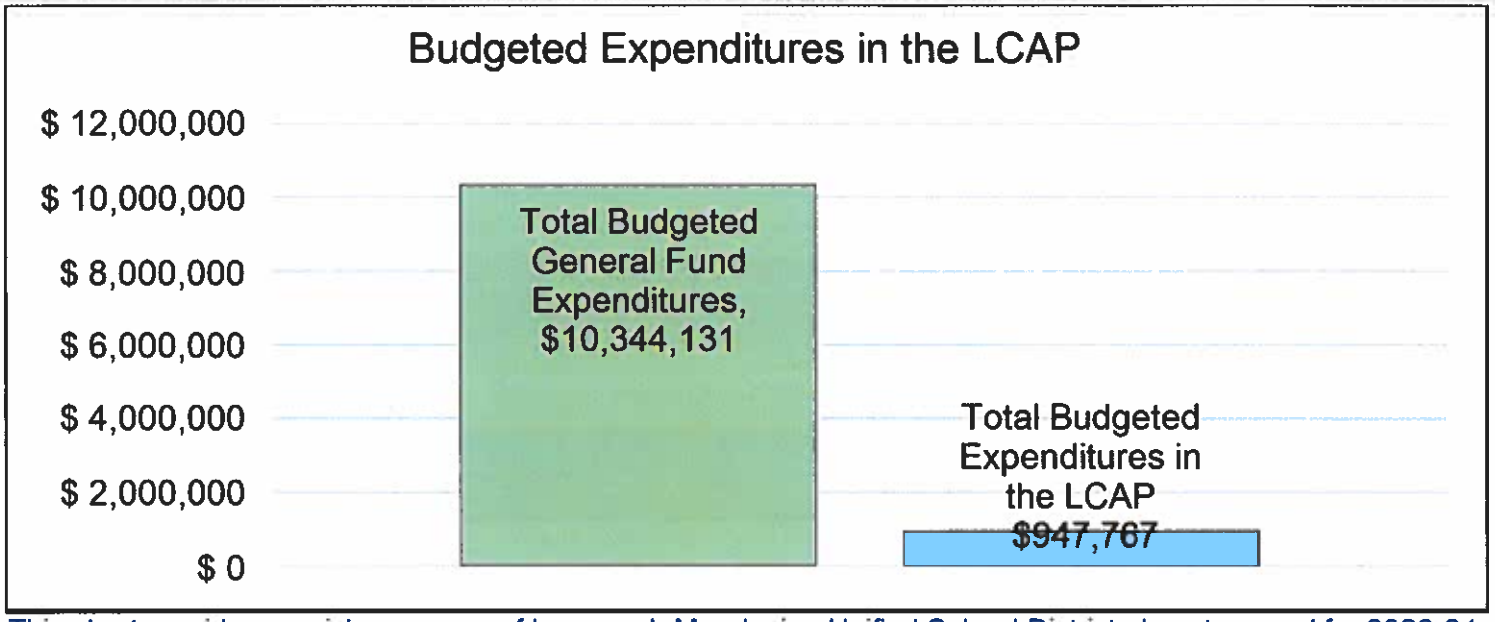


This chart shows the total general purpose revenue Mendocino Unified School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Mendocino Unified School District is $9,171,802, of which $7,827,241 is Local Control Funding Formula (LCFF), $447,179 is other state funds, $434,328 is local funds, and $463,054 is federal funds. Of the $7,827,241 in LCFF Funds, $589,206 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

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



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

The text description of the above chart is as follows: Mendocino Unified School District plans to spend $10,344,131 for the 2023-24 school year. Of that amount, $947,767 is tied to actions/services in the LCAP and $9,396,364 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

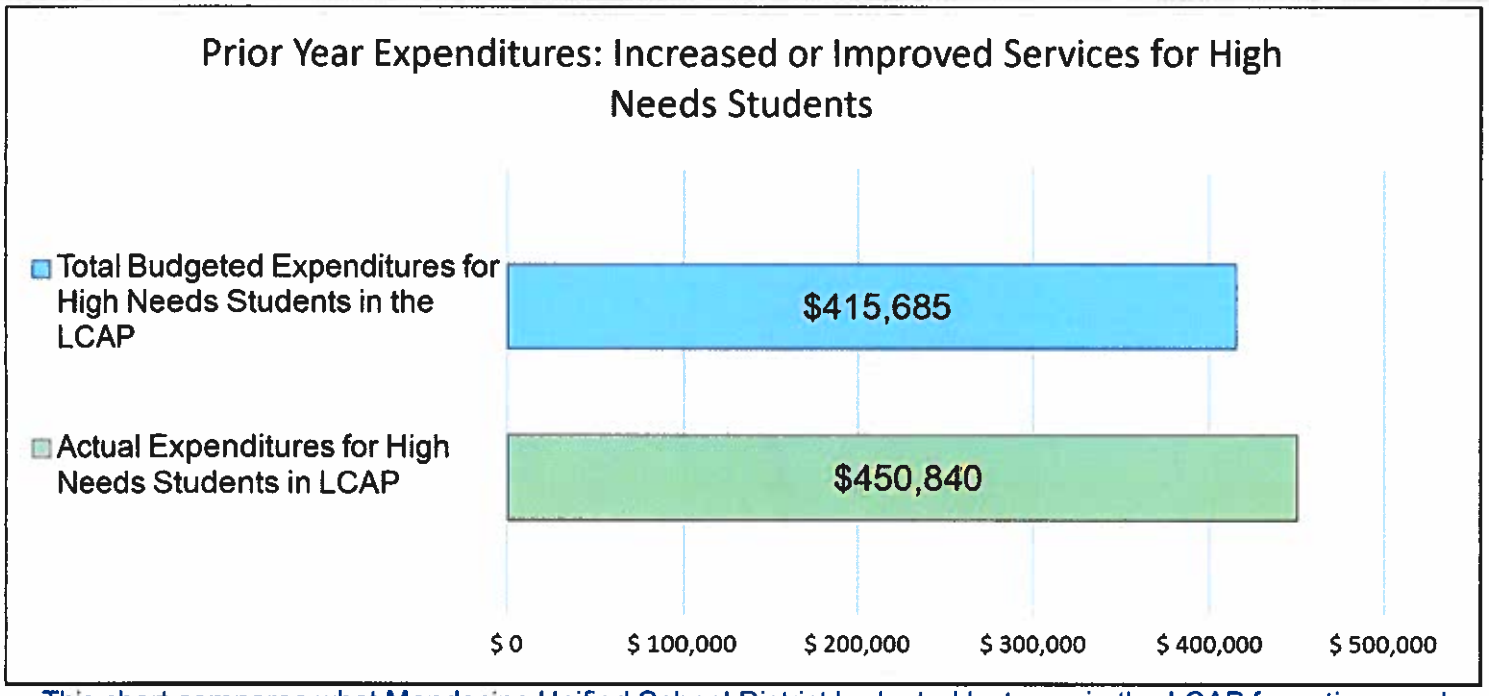
General Fund Budget Expenditures not included in the LCAP represent all other costs necessary to operate a school district. These include the salaries and benefits of teachers, paraprofessionals, administrators, transportation and maintenance personnel, business office staff, and technology support. Operational expenditures such as utilities, grounds keeping, housekeeping, vehicle maintenance and fuel, and facility maintenance are budgeted outside of the LCAP. The General Fund also supports Cafeteria and Preschool programs, by absorbing costs in excess of state and federal funding.

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

In 2023-24, Mendocino Unified School District is projecting it will receive $589,206 based on the enrollment of foster youth, English learner, and low-income students. Mendocino Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. Mendocino Unified School District plans to spend $589,207 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

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



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

The text description of the above chart is as follows: In 2022-23, Mendocino Unified School District's LCAP budgeted $415,685 for planned actions to increase or improve services for high needs students. Mendocino Unified School District actually spent $450,840 for actions to increase or improve services for high needs students in 2022-23.

Local Control and Accountability Plan

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Mendocino Unified School District	Jason J. Morse Superintendent	jmorse@mcn.org (707) 937-5868

Plan Summary [2023-24]

General Information

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

Located in Northern California on the coast of the Pacific Ocean, the Mendocino Unified School District is a small, rural, pre-K-12 District comprised of 112 employees and 8 schools. There is one traditional high school, one alternative independent study school, one continuation high school, one alternative high school, one K-8 school, two K-3 schools, and a preschool. The District serves approximately 460 students. Of the 460 students, 61% are classified as low income and 4% are English Learners. Student ethnicity is represented in MUSD as follows: 73% white, 17% Hispanic, 2% Asian, 1% Black, 4% Multi-Ethnic, and 2% other/unknown. The unduplicated pupil count is 299, or 65%. At Mendocino Unified School District, our vision is to provide an integrated learning community that fosters creativity, compassion, and civic responsibility in a way that maximizes personal development. Our motto is "Learn. Explore. Create."

Reflections: Successes

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

A look at the data from the 2022 California School Dashboard indicates high chronic absenteeism and below average Smarter Balanced Assessment scores in English Language Arts and Math. Our graduation rate at Mendocino High School continues to be very high and our suspension rates are on the decline. Our CTE classes and pathways continue to be a strength for MUSD even though we are a small district. Locally, our Family Resource Center continues to be utilized by all students and families, but with our low income families in particular.

Reflections: Identified Need

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

According to the dashboard, there are a few indicators that need significant improvement for socioeconomically disadvantaged students and those with disabilities including chronic absenteeism and performance on the SBAC for math and English Language Arts. For the 2022-23 school year, we hired additional instructional aides, tutors, and intervention teachers to assist with reading and math. Finally, we continued to emply a dedicated EL teacher and ELPAC Coordinator to better serve our EL families.

LCAP Highlights

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

The main highlight of the LCAP is the commitment to provide more consistent, and better services for our English Learners. For years, the services and ELPAC coordination for our EL students has been splintered and has changed hands as our staffing needs change from year to year. We continued to have a dedicated EL teacher and coordinator to provide services and to collaborate with other classroom teachers. In addition to increasing our reclassification rate, we will closely measure student progress on an individual basis. Another highlight in the LCAP for 2022-23 was a doubling down on our reading and math intervention efforts as we cope with learning loss due to COVID. Our CTE programs and pathways continue to grow in popularity and we will be strengthening our CTE offerings in this LCAP. Finally, we are continuing and expanding our efforts to support or low income families through our counseling program and Family Resource Center.

Comprehensive Support and Improvement

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

Schools Identified

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

NA

Support for Identified Schools

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

NA

Monitoring and Evaluating Effectiveness

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

NA

Engaging Educational Partners

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

Educational partners such as teachers, parents, principals, administrators, and local bargaining units were engaged at various meetings during the spring. Staff meetings were held on May 3rd at the Mendocino K-8 School and Mendocino High School. Parents and community members met on April 26th. Notices regarding the parent meetings were sent in school newsletters and via parent listserves.

A summary of the feedback provided by specific educational partners.

There was minimal feedback at the staff meetings regarding the goals progress and proposed actions and services for 2023-24. There was one participant at the parent meeting and no specific input or changes were recommended.

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

There was a discussion of how the graduation rate is calculated but other than that, no specific input was given.

Goals and Actions

Goal

Goal #	Description
1	Every English Learner will show annual improvement in each domain of the English Language Proficiency Assessments for California (ELPAC). The four domains are listening speaking, reading, and writing. (CA state priorities 2,4)

An explanation of why the LEA has developed this goal.

The number of English Learners in the school district continues to increase with each year. We are small enough, however, to track and measure all of the four domains for each student on the ELPAC. For the past few years we have lacked a consistent EL teacher and English Language Proficiency Assessments for California (ELPAC) Coordinator.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
The four domains of the ELPAC for each EL student	A spreadsheet will be created with each EL student listed in the school district. Their scores from the 2020-21 school year will serve as the baseline.	Spreadsheet showing scores from 2020-21 for each student has been created and baseline data has been entered. 2021-22 data was not available by June 2022.	Individual scores on the ELPAC and progress are being monitored on a dedicated spreadsheet for all EL students.		All students will show progress in each of the ELPAC domains year to year over a 3-year period
Improved participation and proficiency on the ELA and Math SBAC	A spreadsheet will be created with each EL student listed in the school district. Their scores from the 2021 SBAC will serve as the baseline.	2021 Participation in the SBAC ELA and Math Test: 89%. Data not available for 2022 by June 2022. Percentage of EL students meeting the standard in ELA on the SBAC in 2021:	2022 participation in the SBAC ELA and Math test: 92% Percentage of EL students meeting the standard in ELA on the SBAC in 2022: 17%.		90% participation in the SBAC tests 50% of EL students meeting the standard in ELA

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		19%. Data not available for 2022 by June 2022. Percentage of EL students meeting the standard in math on the SBAC in 2021: 0%. Data not available for 2022 by June 2022.	Percentage of EL students meeting the standard in math on the SBAC in 2022: 17%.		50% of EL students meeting the standard in math
Increased English Learner reclassification rate	Zero students were reclassified during the 2020-21 school year	5 students have been reclassified to date in 2021-22	9 students have been reclassified to date in 2022-23.		Annual reclassifications as appropriate
Qualitative survey/needs assessment for each student	Survey will be given during the 2022-23 school year	Survey will be given during the 2022-23 school year	The survey will not be given during this LCAP cycle. A new survey will be created for the LCAP cycle beginning 2024-25.		Needs survey will be given each year and actions implemented based on the survey

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Hire a dedicated EL teacher and ELPAC Coordinator	EL Teacher will provide direct instruction and services to all EL students. As the ELPAC Coordinator, they will coordinate and administer the ELPAC tests and determine if reclassification is appropriate.	$127,008.00	Yes
1.2	Maintain a 0.40 FTE RTI teacher at the K-8 School	RTI Teacher will provide direct instruction and services to applicable EL students.	$44,213.00	Yes

Action #	Title	Description	Total Funds	Contributing

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Action 1.2 should read RTI teacher instead of EL teacher. The RTI teacher provides instruction to EL students in addition to our EL/ELPAC Coordinator. This change should have been noted last year. It was decided that the qualitative needs survey would not be given during this cycle of the LCAP. We will work on a survey to give to EL families at the beginning of the next LCAP cycle.

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

There are no material differences between budgeted and actual expenditures.

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

After 5 students were reclassified last year, an additional 9 students were reclassified this year, making a total of 14 students in two years. Having a dedicated EL teacher has made a big difference in the services we are able to provide to our students.

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

The qualitative needs survey will not be given in 2023-24. A new survey will be developed for our EL families to measure how well they are feeling connected to the school, how well the school is communicating, and how we can better meet their needs.

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

Goals and Actions

Goal

Goal #	Description
2	Improved student outcomes for socioeconomically disadvantaged students (CA state priorities 4,5,6)

An explanation of why the LEA has developed this goal.

According to the California School Dashboard for MUSD, socioeconomically disadvantaged students need improvement in ELA and Math proficiency on the SBAC, chronic absenteeism, and suspension rate.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Socioeconomically disadvantaged pupil chronic absenteeism rate	Socioeconomically disadvantaged pupil chronic absenteeism rate in 2018-19: 25.4%	Socioeconomically disadvantaged pupil chronic absenteeism rate in 2019-20: 23.5% Socioeconomically disadvantaged pupil chronic absenteeism rate in 2020-21: 22.2%. Data not available for 2022 by June 2022.	Socioeconomically disadvantaged pupil chronic absenteeism rate in 2021-22: 42.7%		15% socioeconomically disadvantaged pupil chronic absenteeism rate
Socioeconomically disadvantaged pupil suspension rate	Socioeconomically disadvantaged pupil suspension rate in 2018-19: 9.7%	Socioeconomically disadvantaged pupil suspension rate in 2019-20: NA Socioeconomically disadvantaged pupil	Socioeconomically disadvantaged pupil suspension rate in 2021-22: 6.6%		0% socioeconomically disadvantaged pupil suspension rate

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		suspension rate in 2020-21: 0% Data not available for 2022 by June 2022.			
Socioeconomically disadvantaged pupil proficiency on the ELA and Math SBAC	Percentage of socioeconomically disadvantaged students meeting the standard in ELA on the SBAC in 2019: 48% Percentage of socioeconomically disadvantaged students meeting the standard in math on the SBAC in 2019: 34%	Percentage of socioeconomically disadvantaged students meeting the standard in ELA on the SBAC in 2021: 45%. Data not available for 2022 by June 2022. Percentage of socioeconomically disadvantaged students meeting the standard in Math on the SBAC in 2021: 25%. Data not available for 2022 by June 2022.	Percentage of socioeconomically disadvantaged students meeting the standard in ELA on the SBAC in 2022: 45% Percentage of socioeconomically disadvantaged students meeting the standard in Math on the SBAC in 2022: 32%		50% socioeconomically disadvantaged students meeting the standard in ELA on the SBAC 50% socioeconomically disadvantaged students meeting the standard in math on the SBAC

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Maintain a 1.0 FTE Social Worker	The Social worker provides outreach to socioeconomically disadvantaged students and families to insure the best opportunity for engagement and parent involvement.. They provide translation and resources such as weekly food boxes, laundry services, counseling, and connections to community resources.	$92,574.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.2	Hire a 3.5 hr/day Social Work Aide	The social work aide will assist the social worker in the Family Resource Center to improve engagement, communication, and parent involvement.	$0.00	Yes
2.4	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher	The RTI teacher will provide direct math and reading intervention services to students to improve student academic outcomes.	$66,319.00	Yes
2.5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	Additional instructional aides will reduce the staff to student ratio in the classrooms and provide more 1:1 intervention and instruction.	$126,684.00	Yes
2.6	Maintain Counseling Services (0.10 FTE)	The mental health counselor will improve student outcomes such as connectedness and safety	$10,787.00	Yes
2.7	Hire additional counseling services (0.3 FTE)	Additional counseling will improve student outcomes such as connectedness and safety and offer more opportunities for classroom counseling and teaching positive peer interactions.	$26,122.00	Yes

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

We did not rehire the social work aide for 2022-23. We were able to hire an additional Response to Intervention (RtI) teacher in 2022-23. We provided additional classroom para professional support in 2022-23.

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

Overall, Goal 2 expenditures were 11.5% higher than projected. Actual expenditures were lower than projected for the social work aide, which we were unable to hire, and for the additional RtI teacher, who was hired at a lower rate than projected. The difference helped offset the added classroom paras.

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

We were finally able to provide Response to Intervention (RtI) services to middle school students. 2022-23 SBAC scores were not available at the time of his report but regular services were provided to students in need.

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

We will not hire a social work aide for 2023-24 and we will not employ the additional K-8 6th-8th grade RtI teacher. We will add an additional 0.3 FTE to the current K-8 RtI teacher to make that 0.6 FTE.

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

Goals and Actions

Goal

Goal #	Description
3	Improved student outcomes (CA state priorities 1, 4, 7,8)

An explanation of why the LEA has developed this goal.

We are always prioritizing basic services for all students, pupil achievement, course access, and other pupil outcomes. These actions meet student needs by providing equitable basic services to provide the best opportunity for learning and success.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Teachers in the LEA appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching	Mis-assigned teachers in 2020-21: 0	0 teachers mis-assigned in 2021-22	0 teachers mis-assigned in 2022-23		0 teachers mis-assigned
Sufficient student access to to the standards-aligned instructional materials	Williams Complaints in 2020-21: 0	0 Williams complaints in 2021-22	0 Williams complaints in 2022-23		0 Williams complaints
School facilities in good repair	Percentage of facilities in good or exemplary condition in 2020-21: 100%	All facilities continue to be in exemplary or good repair for the 2021-22 school year except for Mendocino High School (overall condition is fair) where a modernization project is underway.	All facilities continue to be in exemplary or good repair for the 2022-23 school year		All facilities in exemplary or good repair

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
ELA and Math Proficiency on the SBAC	Percentage of MUSD students meeting or exceeding the standard on the SBAC ELA in 2019: 55% (CA - 51%) Percentage of MUSD students meeting or exceeding the standard on the SBAC math in 2019: 45% (CA - 40%)	Percentage of MUSD students meeting or exceeding the standard on the SBAC ELA in 2021: 47% (CA - 49%). Data not available for 2022 by June 2022. Percentage of MUSD students meeting or exceeding the standard on the SBAC math in 2021: 28% (CA - 34%). Data not available for 2022 by June 2022.	Percentage of MUSD students meeting or exceeding the standard on the SBAC ELA in 2022: 49% (CA - 48%). Percentage of MUSD students meeting or exceeding the standard on the SBAC math in 2022: 40% (CA - 33%).		60% of MUSD students meeting or exceeding the standard on the SBAC ELA 40% of MUSD students meeting or exceeding the standard on the SBAC math
Successful completion of A-G requirements for the UC and CSU systems	Percentage of 12th graders completing A-G requirements in 2018-19: 60%	Percentage of 12th graders completing A-G requirements in 2019-20: 62%. Percentage of 12th graders completing A-G requirements in 2020-21: 66%. Data not available for 2022 by June 2022.	Percentage of 12th graders completing A-G requirements in 2021-22: 66%		70% of 12th graders completing A-G requirements
Successful completion of courses that satisfy the requirements for a career technical	Percentage of 12th grade students completing a CTE pathway in 2019-20: 65%	Percentage of 12th grade students completing a CTE pathway in 2020-21: 54%. Data not	Percentage of 12th grade students completing a CTE pathway in 2021-22: 64%		70% of 12th grade students completing a CTE pathway

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
education (CTE) pathway		available for 2022 by June 2022.			
Passing an advanced placement exam with a score of a 3 or higher	Percentage of 12th grade students achieving a score of a 3 or better in 2018-19: 49%	Percentage of 12th grade students achieving a score of a 3 or better in 2019-20: 73% Percentage of 12th grade students achieving a score of a 3 or better in 2020-21: 70%. Data not available for 2022 by June 2022.	Percentage of 12th grade students achieving a score of a 3 or better in 2021-22: 69%		75% of 12th grade students achieving a score of a 3 or better
College preparedness as measured by the Early Assessment Program	Percentage of students in the Early Assessment Program: NA	Percentage of students in the Early Assessment Program for ELA in 2020-21: 43% Percentage of students in the Early assessment Program for math in 2020-21: 28%. Data not available for 2022 by June 2022.	Percentage of students in the Early Assessment Program for ELA in 2021-22: 29% Percentage of students in the Early assessment Program for math in 2021-22: 19%		50% of students in the Early Assessment Program for ELA 50% of students in the Early Assessment Program for math
A broad course of study	Number of elective classes offered at Mendocino High School in 2019-20: 27	Number of elective classes offered at Mendocino High School in 2021-22: 19 (this has been more accurately calculated	Number of elective classes offered at Mendocino High School in 2022-23: 19		Maintain 19 elective classes as enrollment allows

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		to exclude all Spanish and PE courses)			
K-8 Writing Assessment	Percentage of 6th-8th grade students achieving a 3 or 4 on one of the K-8 writing assessments in 2020-2021: NA (baseline will be determined in 2021-22)	Percentage of 6th-8th grade students achieving a 3 or 4 on one of the K-8 Writing assessments in 2021-22: 6th grade: 42% 7th grade: 69% 8th grade: 83%	Percentage of 6th-8th grade students achieving a 3 or 4 on one of the K-8 Writing assessments in 2022-23: 6th grade: 74% 7th grade: 39% 8th grade: 61%		Percentage of 6th-8th grade students achieving a 3 or 4 on one of the K-8 Writing assessments: 6th grade: 50% 7th grade: 80% 8th grade: 90%
Increased opportunities for work-based learning through internships in the community	Number of students participating in work-based internships in the community in 2020-21: NA (baseline will be determined in 2021-22)	Number of students participating in work-based internships in the community in 2021-22: 31	Number of students participating in work-based internships in the community in 2022-23: 7		Maintain number of students participating in work-based learning in the community as enrollment allows

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Hire a K-8 Elective Teacher	The elective teacher at the K-8 School will provide enrichment opportunities at the K-8 School	$87,577.00	Yes
3.3	Maintain 3.2 FTE elective teachers at Mendocino High School to offer a broad course of study	The elective teachers will teach the course that contribute to all students receiving a broad course of study as well as increased CTE participation and pathway completion.	$264,427.00	No

Action #	Title	Description	Total Funds	Contributing
3.4	Maintain a 0.2 FTE Freshman Seminar Teacher	The freshman seminar teacher will provide goal setting, career options, and and a roadmap of how to achieve those goals.	$19,790.00	No
3.5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	Additional instructional aides will reduce the staff to student ratio in the classrooms and provide more 1:1 intervention and instruction.	$12,997.00	No

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

All actions were implemented.

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

Overall, Goal 3 expenditures were 23.1% higher than projected. This was due in large part to higher than projected cost for high school elective teachers, and for classroom para professionals.

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

CTE programs and pathways participation remain strong as well the number of 12th graders completing A-G requirements

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

We will not employ a K-8 6th-8th grade RtI teacher. We will move 0.3 FTE of the current K-8 RtI teacher to goal 2. We will hire a 1.0 FTE elective teacher to serve the K-8 School.

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

Goals and Actions

Goal

Goal #	Description
4	Improve school climate and student family engagement (CA state priorities 3,5,6)

An explanation of why the LEA has developed this goal.

Optimal learning will not be possible without proper mental health supports and a positive school climate

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Increased parent engagement and input in making decisions for the District and school sites as measured by a parent survey	Results of parent survey: NA (will determine baseline in 2021-22)	Baseline - Percentage of parents who agree (67 responses): 1. I feel welcomed and valued when visiting the school: 73% 2. Our family's ethnicity and culture is recognized and respected by school staff: 83% 3. I receive timely school communication in a variety of ways such as: paper information packets, Parentsquare posts,	Percentage of parents who agree (60 responses): 1. I feel welcomed and valued when visiting the school: 83% 2. Our family's ethnicity and culture is recognized and respected by school staff: 93% 3. I receive timely school communication in a variety of ways such as: paper information packets, Parentsquare posts,		Parent survey results continue to improve

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		newsletters, and websites: 75% 4. School communication and information is easy to understand and provided in a language I can understand: 91% 5. I am provided regular reports of my child's academic progress and social emotional growth: 45% 6. I am encouraged to communicate to school staff any concerns I may have related to my child's academic progress and social emotional growth: 63% 7. I am an important part of the decision-making process related to the educational progress of my child: 61%	newsletters, and websites: 72% 4. School communication and information is easy to understand and provided in a language I can understand: 95% 5. I am provided regular reports of my child's academic progress and social emotional growth: 65% 6. I am encouraged to communicate to school staff any concerns I may have related to my child's academic progress and social emotional growth: 69% 7. I am an important part of the decision-making process related to the educational progress of my child: 65%		

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		8. I feel that I am part of the decision-making process for school and/or district-wide educational programs and planning: 33% 9. The school provides opportunities for me to become more involved in school activities: 43%	8. I feel that I am part of the decision-making process for school and/or district-wide educational programs and planning: 37% 9. The school provides opportunities for me to become more involved in school activities: 58%		
School attendance rates	MUSD Attendance Rate in 2018-19: NA	MUSD Attendance Rate in 2019-20: NA MUSD Attendance Rate in 2020-21: NA Data not available for 2022 by June 2022.	MUSD Attendance Rate in 2021-22: NA		NA
Chronic Absenteeism Rate	MUSD Chronic Absenteeism Rate in 2018-19: 19.9%	MUSD Chronic Absenteeism rate in 2019-20: NA MUSD Chronic Absenteeism rate in 2020-21: 18.2% Data not available for 2022 by June 2022.	MUSD Chronic Absenteeism rate in 2021-22: 34.8%		15% MUSD Chronic Absenteeism Rate
Middle School Dropout Rate	MUSD Middle School Dropout Rate in 2018-19: 0%	MUSD Middle School Dropout Rate in 2019-20: 0%	MUSD Middle School Dropout Rate in 2021-22: 0%		0% Middle School Dropout Rate

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		MUSD Middle School Dropout Rate in 2020-21: 0% Data not available for 2022 by June 2022.			
High School Dropout Rate	MHS Dropout Rate in 2018-19: 11.6%	MHS Dropout Rate in 2019-20: NA MHS Dropout Rate in 2020-21: 2.5% Data not available for 2022 by June 2022.	MHS Dropout Rate in 2021-22: 0%		0% MHS Dropout Rate
High School Graduation Rate	MHS Graduation Rate in 2018-19:88.4%	MHS Graduation Rate in 2019-20: 97% MHS Graduation Rate in 2020-21: 98% Data not available for 2022 by June 2022.	MHS Graduation Rate in 2021-22: 100%		100% MHS Graduation Rate
Pupil Suspension Rates	K-8 Suspension Rate in 2018-19: 7.1% MHS Suspension Rate in 2018-19: 7.2%	K-8 Suspension Rate in 2019-20: 3.7% MHS Suspension Rate in 2019-20: 6.5% K-8 Suspension Rate in 2020-21: 0% MHS Suspension Rate in 2020-21: 0% Data not available for 2022 by June 2022.	K-8 Suspension Rate in 2021-22: 3.3% MHS Suspension Rate in 2021-22: 5.3%		5% or less pupil suspension rate for the K-8 School and MHS
Pupil Expulsion Rates	MUSD Expulsion Rate in 2018-19: 0%	MUSD Expulsion Rate in 2019-20: 0%	MUSD Expulsion Rate in 2022-23: 0%		0% MUSD Expulsion Rate

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		MUSD Expulsion Rate in 2020-21: 0% MUSD Expulsion Rate in 2021-22: 0%			
Student Safety and School Connectedness	California Healthy Kids Survey (CHKS) Results in 2021-22 will serve as the baseline	CHKS will be given in 2022-23	CHKS Survey was given during the 22-23 school year, but the data was not available at the time the LCAP was published.		Improved CHKS results (baseline data not available)

Actions

Action #	Title	Description	Total Funds	Contributing
4.1	Maintain Counseling Services (0.40 FTE)	The mental health counselor will improve student outcomes such as connectedness and safety	$43,148.00	No
4.2	Hire additional counseling services (0.3 FTE)	Additional counseling will improve student outcomes such as connectedness and safety and offer more opportunities for classroom counseling and teaching positive peer interactions.	$26,121.00	Yes
4.3	Contract with the Mendocino County Youth Project for 1 day/week	MCYP worker will improve student outcomes such as connectedness and safety and offer more opportunities for classroom counseling and teaching positive peer interactions.		No

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

We were not able to contract with the Mendocino County Youth Project for 2022-23

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

There were no material differences in budgeted and actual expenditures.

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

We continue to emphasize student mental health with our counseling and social work programs. Students always have a mental health professional available and our social worker continues to reach out to families in need and to connect them with community resources. In addition, our Family Resource Center and partnership with the Mendocino Coast Children's Fund continue to provide students with basic needs to access their education.

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

We will not be contracting with the Mendocino County Youth Project for 2023-24.

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

Goals and Actions

Goal

Goal #	Description
5	

An explanation of why the LEA has developed this goal.

Measuring and Reporting Results

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

Actions

Action #	Title	Description	Total Funds	Contributing

Goal Analysis [2022-23]

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

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

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

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

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

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

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
$589,206	$21,472

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
13.75%	0.00%	$0.00	13.75%

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

Required Descriptions

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

We are maintaining our Response to Intervention teacher and social worker to continue to serve EL and low income students, and foster and homeless youth. Response to Intervention (RtI) services directly impact students to reduce suspension rates and increase standardized test scores.
Maintaining elective opportunities and increasing instructional and integrative aides will reduce the staff to student ratio and allow access a broad course of study.

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

We are maintaining our dedicated ELPAC coordinator and EL teacher. Having a dedicated EL teacher helps MUSD reach our goal of EL students improving their reading, writing, speaking, and listening skills as well as our reclassification rate. A review of data indicated that we needed to improve outcomes for socioeconomically disadvantaged students. In particular, MUSD would like to reduce the chronic absenteeism rate as well as the suspension rate. We are maintaining personnel in our social work and counseling programs to increase communication and connection of services to families in need.

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

NA - As a Basic Aid district, we do not receive the additional concentration grant add-on funding.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	0	1:18.8
Staff-to-student ratio of certificated staff providing direct services to students	0	1:12.3

2023-24 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	$589,207.00	$47,125.00	$280,240.00	$31,195.00	$947,767.00	$947,767.00	

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Hire a dedicated EL teacher and ELPAC Coordinator	English Learners	$127,008.00				$127,008.00
1	1.2	Maintain a 0.40 FTE RTI teacher at the K-8 School	English Learners	$44,213.00				$44,213.00
2	2.1	Maintain a 1.0 FTE Social Worker	English Learners Foster Youth Low Income	$92,574.00				$92,574.00
2	2.2	Hire a 3.5 hr/day Social Work Aide	English Learners Foster Youth Low Income	$0.00				$0.00
2	2.4	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher	English Learners Foster Youth Low Income	$66,319.00				$66,319.00
2	2.5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	English Learners Foster Youth Low Income	$126,684.00				$126,684.00
2	2.6	Maintain Counseling Services (0.10 FTE)	English Learners Foster Youth Low Income	$10,787.00				$10,787.00
2	2.7	Hire additional counseling services (0.3 FTE)	English Learners Foster Youth Low Income	$7,924.00			$18,198.00	$26,122.00
3	3.1	Hire a K-8 Elective Teacher	English Learners Foster Youth Low Income	$87,577.00				$87,577.00
3	3.3	Maintain 3.2 FTE elective teachers at	All		$47,125.00	$217,302.00		$264,427.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
		Mendocino High School to offer a broad course of study						
3	3.4	Maintain a 0.2 FTE Freshman Seminar Teacher	All			$19,790.00		$19,790.00
3	3.5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	All				$12,997.00	$12,997.00
4	4.1	Maintain Counseling Services (0.40 FTE)	Students with Disabilities			$43,148.00		$43,148.00
4	4.2	Hire additional counseling services (0.3 FTE)	English Learners Foster Youth Low Income	$26,121.00				$26,121.00
4	4.3	Contract with the Mendocino County Youth Project for 1 day/week	All					

2023-24 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
$4,283,881	$589,206	13.75%	0.00%	13.75%	$589,207.00	0.00%	13.75 %	**Total:**	$589,207.00
								LEA-wide Total:	$18,711.00
								Limited Total:	$289,916.00
								Schoolwide Total:	$280,580.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.1	Hire a dedicated EL teacher and ELPAC Coordinator	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$127,008.00	
1	1.2	Maintain a 0.40 FTE RTI teacher at the K-8 School	Yes	Limited to Unduplicated Student Group(s)	English Learners	Specific Schools: Mendocino K-8 School TK-8	$44,213.00	
2	2.1	Maintain a 1.0 FTE Social Worker	Yes	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	All Schools	$92,574.00	
2	2.2	Hire a 3.5 hr/day Social Work Aide	Yes	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	All Schools	$0.00	
2	2.4	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Mendocino K-8 Albion School Comptche School	$66,319.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
2	2.5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Mendocino High School Mendocino K-8 School Sunrise High School	$126,684.00	
2	2.6	Maintain Counseling Services (0.10 FTE)	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$10,787.00	
2	2.7	Hire additional counseling services (0.3 FTE)	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$7,924.00	
3	3.1	Hire a K-8 Elective Teacher	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Mendocino K-8 K-8	$87,577.00	
4	4.2	Hire additional counseling services (0.3 FTE)	Yes	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	All Schools	$26,121.00	

2022-23 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	$848,151.00	$956,701.73

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Hire a dedicated EL teacher and ELPAC Coordinator	Yes	$124,670.00	$125,312
1	1.2	Maintain a 0.40 FTE EL teacher at the K-8 School	Yes	$43,273.00	$43,399
2	2.1	Maintain a 1.0 FTE Social Worker	Yes	$89,742.00	$90,170
2	2.2	Hire a 3.5 hr/day Social Work Aide	Yes	$7,200.00	$0
2	2.3	Hire a 1.0 FTE K-8 Response to Intervention Teacher (0.50 FTE)	Yes	$39,222.00	$31,406
2	2.4	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher (0.3 FTE)	Yes	$32,455.00	$32,549
2	2.5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	Yes	$86,837.00	$134,813
2	2.6	Maintain Counseling Services (0.10 FTE)	Yes	$10,576.00	$10,634
2	2.7	Hire additional counseling services (0.3 FTE)	Yes	$26,109	$26,161.73

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	3.1	Hire a 1.0 FTE K-8 Response to Intervention Teacher (0.50 FTE)	No	$39,222.00	$31,406
3	3.2	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher (0.3 FTE)	No	$32,455.00	$32,549
3	3.3	Maintain 3.2 FTE elective teachers at Mendocino High School to offer a broad course of study	No	$193,924.00	$267,879
3	3.4	Maintain a 0.2 FTE Freshman Seminar Teacher	No	$19,207.00	$18,547
3	3.5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	No	$34,846.00	$43,231
4	4.1	Maintain Counseling Services (0.40 FTE)	No	$42,304.00	$42,536
4	4.2	Hire additional counseling services (0.3 FTE)	Yes	$26,109	$26,109
4	4.3	Contract with the Mendocino Youth Project for 1 day/week	No		$0

2022-23 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
$440,955	$415,685.00	$450,840.00	($35,155.00)	0.00%	0.00%	0.00%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Hire a dedicated EL teacher and ELPAC Coordinator	Yes	$62,335.00	$62,656		
1	1.2	Maintain a 0.40 FTE EL teacher at the K-8 School	Yes	$43,273.00	$43,399		
2	2.1	Maintain a 1.0 FTE Social Worker	Yes	$89,742.00	$90,710		
2	2.2	Hire a 3.5 hr/day Social Work Aide	Yes	$0.00	$0		
2	2.3	Hire a 1.0 FTE K-8 Response to Intervention Teacher (0.50 FTE)	Yes	$39,222.00	$34,364		
2	2.4	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher (0.3 FTE)	Yes	$32,455.00	$39,451		
2	2.5	Hire additional instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	Yes	$86,837.00	$134,813		
2	2.6	Maintain Counseling Services (0.10 FTE)	Yes	$10,576.00	$10,634		
2	2.7	Hire additional counseling services (0.3 FTE)	Yes	$25,823.00	$8,704		
4	4.2	Hire additional counseling services (0.3 FTE)	Yes	$25,422.00	$26,109		

2022-23 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
$4,113,389	$440,955	0	10.72%	$450,840.00	0.00%	10.96%	$0.00	0.00%

Instructions

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

Introduction and Instructions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

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

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

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

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

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

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

Engaging Educational Partners

Purpose

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

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

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

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

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

Requirements and Instructions

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

> **Local Control and Accountability Plan:**
> For county offices of education and school districts only, verify the LEA:
>
> a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
>
> b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

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

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

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

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

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

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

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

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

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

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

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

Goals and Actions

Purpose

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

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

Requirements and Instructions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Complete the table as follows:

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

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

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

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

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

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

Goal Analysis:

Enter the LCAP Year.

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

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

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

Purpose

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

Requirements and Instructions

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

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

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

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

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

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

Required Descriptions:

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

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

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

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

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

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

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

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

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

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

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

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

Actions Provided on a Schoolwide Basis:

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

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

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

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

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

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

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

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

Provide the following descriptions, as applicable to the LEA:

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

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

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

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

Complete the table as follows:

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

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

Action Tables

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

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

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

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

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

Data Entry Table

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

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

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

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

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

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

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

Contributing Actions Table

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

Annual Update Table

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

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

Contributing Actions Annual Update Table

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

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

LCFF Carryover Table

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

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

Calculations in the Action Tables

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

Contributing Actions Table

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

Contributing Actions Annual Update Table

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

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

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

LCFF Carryover Table

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

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

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

California Department of Education
January 2022

Mendocino Unified School District

MINUTES

Regular Board Meeting

THURSDAY, MAY 18, 2023

MENDOCINO K8 SCHOOL
44261 LITTLE LAKE ROAD
MENDOCINO, CA 95460

4:30 P.M. CLOSED SESSION – VIA TELECOFERENCE
(Closed Session Public Hearing – link on page 2)

5:00 P.M. OPEN SESSION – IN PERSON at MENDOCINO K8 School & VIA TELECONFERENCE

Please click the link below to join the webinar:
https://us02web.zoom.us/j/89422991493?pwd=Y2VBVWlaMFQ4TXpEUnVmZUxWT1B6dz09
Passcode: 196255

Dial by your location +1 669 900 9128 US (San Jose)
Webinar ID: 894 2299 1493 Passcode: 196255

Please "mute" your device during the meeting.
MUSD is not available for technical support for remote meetings.

Board Priorities

- *Develop and expand community partnerships and communication*
- *Increase learning and achievement for all students, families, and staff*
- *Plan wisely for the future while maintaining fiscal integrity*
- *Maintain and improve the physical plant*

Any writings distributed either as part of the Board packet, or within 72 hours of a meeting, can be viewed at the District Office: 44141 Little Lake Road, Mendocino, CA 95460. Board backup materials are also located on the MUSD website at http://www.mendocinousd.org/District/2285-Untitled.html
In compliance with Government Code section 54954.2(a) Mendocino Unified School District will, on request, make agendas available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability related modification or accommodation in order to participate in the meeting should contact, Erin Placido Exec. Assistant to the Superintendent, in writing at P.O. Box 1154, Mendocino, CA 95460 or via email at doerin@mcn.org.
MENDOCINO UNIFIED SCHOOL DISTRICT IS PROUD TO BE AN EQUAL OPPORTUNITY EMPLOYER

1. 4:30 P.M., CLOSED SESSION CALL TO ORDER AND ROLL CALL

1.1. Call to order and roll call

The meeting was called to order at 4:33 P.M. Present were Trustees Griffen, Gay, Morton, Aum and Schaeffer.

1.2. The President will verbally identify the agenda items to be discussed during closed session as listed below.

The president verbally identified the agenda items to be discussed.

2. PUBLIC HEARING FOR CLOSED SESSION

Members of the public may take this opportunity to comment on closed session agenda items per Board Policy 9322. Under the requirements of the Brown Act open meeting law, members of the community wishing to address an item on the closed session agenda may do so at this time. Items not on the agenda cannot be addressed at this time. A three-minute limit is set for each speaker on all items. The total time for public input on each item is limited to 20 minutes. (Government Code 54954.3).

Join Zoom Meeting
https://us02web.zoom.us/j/85271934213?pwd=VWdrSHIxaHlYRURYSmdweXpxUk9aQT09
Meeting ID: 852 7193 4213 Passcode: 663735Dial by your location
+1 669 900 9128 US (San Jose) Meeting ID: 852 7193 4213 Passcode: 663735

3. CLOSED SESSION

The Board will adjourn to closed session pursuant to Government Code 54950 - 54962.

3.1. Conference with labor negotiators (Govt. Code 54957.6) Agency Representative: Superintendent Jason Morse
Employee organizations: CEMUS and MTA bargaining units and unrepresented employees

3.2. Employment/Personnel Changes

3.3. Anticipated Litigation: MHS Boundary Line Survey

4. 5:00 P.M. OPEN SESSION

4.1. Call to order and roll call

The meeting was called to order at 5:04 P.M. Present were Trustees Griffen, Gay, Morton, Aum and Schaeffer.

4.2. Closed session disclosure
Any reportable action taken during closed session will be disclosed at this time.

Nothing was disclosed out of closed session.

4.3. Approval of agenda
Items to be removed from the agenda or changes to the agenda should be done at this time.

MSA Aum/Morton (5/0) to approve the agenda.

5. 5:05 P.M. SWEARING IN OF STUDENT TRUSTEE

Student Trustee Bella Horne was sworn in at 5:07 P.M.

6. CONSENT AGENDA

Items on the consent agenda are passed in one motion without discussion. Any item may be pulled from the consent agenda by any member of the Board and moved to action when approving the agenda. (action)

6.1. Approval of Warrants
6.1.1. 4/5/23, 4/13/23, 4/20/23, 4/27/23

6.2. Approval of Minutes
6.2.1. Board Meeting Minutes: 4/20/23, 5/3/23

6.3. Approval of Employment/Personnel Changes
- 6.3.1. Accept, Column Move, Certificated Employee from column 3 to column 4 per MOU 2023-01, effective 7/1/23
- 6.3.2. Accept, Reclassification, Classified Employee, replacing Integrative Aide hours of position with Instructional Aide hours, effective 7/1/23
- 6.3.3. Accept, Reclassification, Classified Employee, replacing Integrative Aide hours of position with Instructional Aide hours, effective 7/1/23
- 6.3.4. Accept Resignation, Classified Employee, 6.5hrs/day, 10 mo/yr, effective 6/13/23

6.4. Approval of the Current Budget Change Report

6.5. Approval of Enrollment and Attendance Report – Month 8

6.6. Approval of Student Body Reports – April 2023

6.7. Acknowledgement of donation in the amount of $200 from Cindy Hollister for playground equipment at the Comptche School

6.8. Acknowledgement of donation in the amount of $215 from the Comptche Community for playground equipment at the Comptche School

6.9. Acknowledgement of receipt of letter from California Department of Education regarding the approval of Request for Allowance of Attendance Due to Emergency Conditions (Fiscal Year 2021-22), Form J-13A

6.10. Approval of Memorandum of Understanding (MOU) 2022-23-01: Compensation between MTA and MUSD

6.11. Approval of the Tentative Agreement (TA) 2022-23-01 between MTA and MUSD regarding Article 13: Compensation

6.12. Approval of the Tentative Agreement (TA) 2022-23-02 between MTA and MUSD regarding Appendix C

6.13. Approval of the Tentative Agreement (TA) 2022-23-03 between MTA and MUSD regarding Compensation for Advanced Degrees

6.14. Approval of the Tentative Agreement (TA) 2022-23-04 between MTA and MUSD regarding Payroll Period

6.15. Approval of the Tentative Agreement (TA) 2022-23-05 between MTA and MUSD regarding Appendix F

6.16. Approval of the Tentative Agreement (TA) 2022-23-02 between CEMUS and MUSD regarding Appendix A

6.17. Approval of the Tentative Agreement (TA) 2022-23-03 between CEMUS and MUSD regarding Article 11: Wages

6.18. Approval of the Memorandum of Understanding (MOU) 2022-23-01 between CEMUS and MUSD

6.19. Approval of California Interscholastic Federation (CIF) Representatives for Mendocino High School

6.20. Final Approval of Board Policies and Administrative Regulations
6.20.1. BP 4216: Probationary/Permanent Status (personnel)

MSA Aum/Griffen (5/0) to approve the Consent Agenda.

7. REPORTS

7.1. Student Trustee – Bella Horne

Student Trustee Horne reported that prom took place on Saturday. Was successful. Also had Miasa kids visiting. Both were at the Caspar Community Center. Based on what is being said by other students, most are looking forward to moving into the new school. Hoping that takes place sooner rather than later. Tomorrow are ASB elections. Construction hasn't really effected anything other than closing a stairwell. Really looking forward to moving in for senior year and having hallways to get out of the rain.

7.2. Administrative

7.2.1. Principal – Kim Humrichouse

Principal, Kim Humrichouse, gave the attached presentation.

7.2.2. Superintendent – Jason Morse

Superintendent, Jason Morse, reported that he will be attending an active shooter training next week with the County Office of Education. They have purchased a module that we will be working with to see how we can better develop our plans. The Citizens Oversight Committee met this week to go over the Annual Report. They poured through the documents and toured the site. The Board met to have a study session earlier in the month and focused on two things. One being having a preschool at the K8. Shooting for the 24/25 school year. The second focus was on long range planning as we continue to look at ways to cut the budget. What do we want to be going forward? Principals to meet over the summer and come back to the Board in the fall. A special meeting on 8/16/23 to further discuss. The LCAP meeting took place. One parent showed up. They got a very detailed report. It was a great meeting. Phone call from Chamber of Commerce. They would like MUSD to be the Grand Marshall of the 4th of the July parade. They wanted to honor the district for the work done during COVID and what we do for the community.

7.3. Bargaining Units

7.3.1. Mendocino Teachers Association (MTA)

Nothing to report but MTA would like to welcome Bella Horne to the Board.

7.3.2. Classified Employees of Mendocino Unified Schools (CEMUS)

Nothing to report.

7.4. Board Trustee Reports

Trustee Griffen: Echo's Kim's thoughts regarding Miasa. Son was able to participate in some of the activities and he was very impressed and excited to possibly attend the exchange in the future. Really enjoyed the KAKX Radio-A-Thon. Got the morning started with great discussion and music. It was really well done.

Trustee Aum: Ditto on Miasa. Was invited to the dinner and got to see the host that he stayed with when he went to Japan with his son. Strongly encourage anyone who can participate to go. May change the chaperone requirements going forward to accommodate those who are now older who participated in the program as children to be chaperones of the program.

Trustee Schaeffer: Thank you to the staff and families for making the Miasa program a success. It is a ton of work year round to make this one week happen. It is an amazing process. Shout out to people in the Comptche community to those who are donating for a new playground at the school

Thank to MTA and CEMUS for successful negotiations. This was most productive year. Got to the same page during a difficult time. Did a written evaluation for Jason and it is rare that a superintendent get an annual evaluation.

8. TIMED ITEM 6:00 P.M. - PARENT/COMMUNITY COMMENT

Items not on the agenda, but within the jurisdiction of this body, may be addressed at this time or be submitted to the Superintendent in writing for Board consideration as an agenda item. A three-minute limit is set for each speaker on all items. The total time for public input on each item is limited to 20 minutes (Government Code 54952). The Brown Act does not permit the Board to take action on any item that is not on the agenda. In addition, in order to protect the rights of all involved, complaints about employees should be addressed through the District complaint process. Speaking about a personnel issue at a Board meeting may prevent the Board from being able to act on it. Please see an administrator to initiate the complaint process.

The Board may briefly respond to public comments by asking questions to clarify the speaker's comments and refer the speaker to the Superintendent for further clarification. We thank you for your comments and participation at this meeting.

Community member David Gurney reported on issues/concerns he has regarding the MCN listserves and the need for a moderator.

The Board will bring the issue forward at the June 13th Board meeting.

9. INFORMATION/DISCUSSION/POSSIBLE ACTION ITEMS

9.1. Modernization and Construction Management Update
Construction Manager, Donald Alameida, will provide an update on the Phase I Modernization of Mendocino High School. (information)

Construction Manager, Don Alameida, reported on the status of the modernization project. The project is wrapping up as the punchlist of final items is currently being addressed. The goal is to have the site available for staff to start moving into the site mid June.

9.2. Consideration of the MUSD Expanded Learning Opportunities Plan (ELO-P) (action)

MSA Morton/Gay (5/0) to approve the ELO-P as presented.

9.3. Intra/Inter District Transfer Report
Superintendent, Jason Morse, will report on the intra/inter district transfers for MUSD (information)

Superintendent Jason Morse reported on the attached intra/inter district transfers.

9.4. Consideration of Resolution 2023-08 Establishing Mendocino Unified School District as a School District of Choice Attendance Program (action)

MSA Aum/Griffen (5/0) to approve Resolution 2023-08 as presented.

9.5. Consideration of Resolution 2023-09 Intention to levy and collect assessments with the Maintenance Assessment District (MAD) for Fiscal Year 2023-24 (action)

MSA Morton/Aum 9%/0) to approve Resolution 2023-09 as presented.

9.6. Board Policies and Administrative Regulations (first reading)
9.6.1. BP 6158: Independent Study (instruction)

MSA Aum/Morton (5/0) to bring back as a final reading on June 13th

10. FUTURE AGENDA ITEMS

Adoption of LCAP, Adoption of Budgets, MCN 3rd Qtr. Report, Bargaining Unit Agreements, School Safety Plans, End of Year Resolution, Public Hearing MAD, Spring Consolidation Application, End of Year Title IX

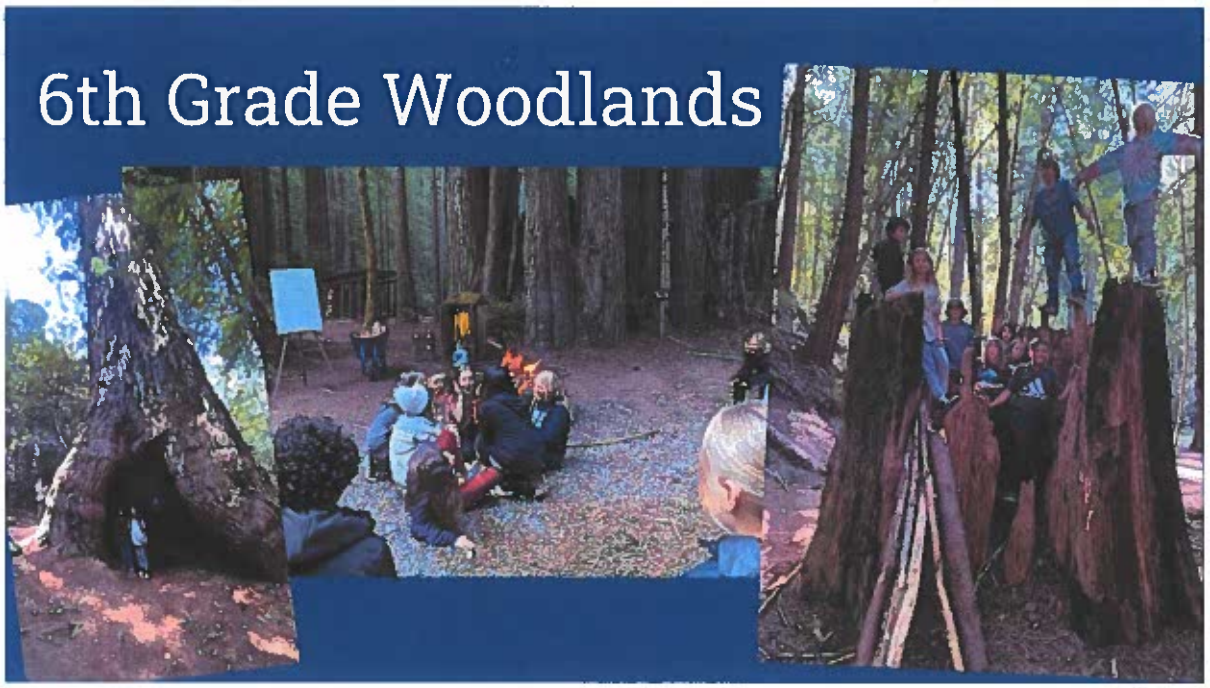
MCN Listserves

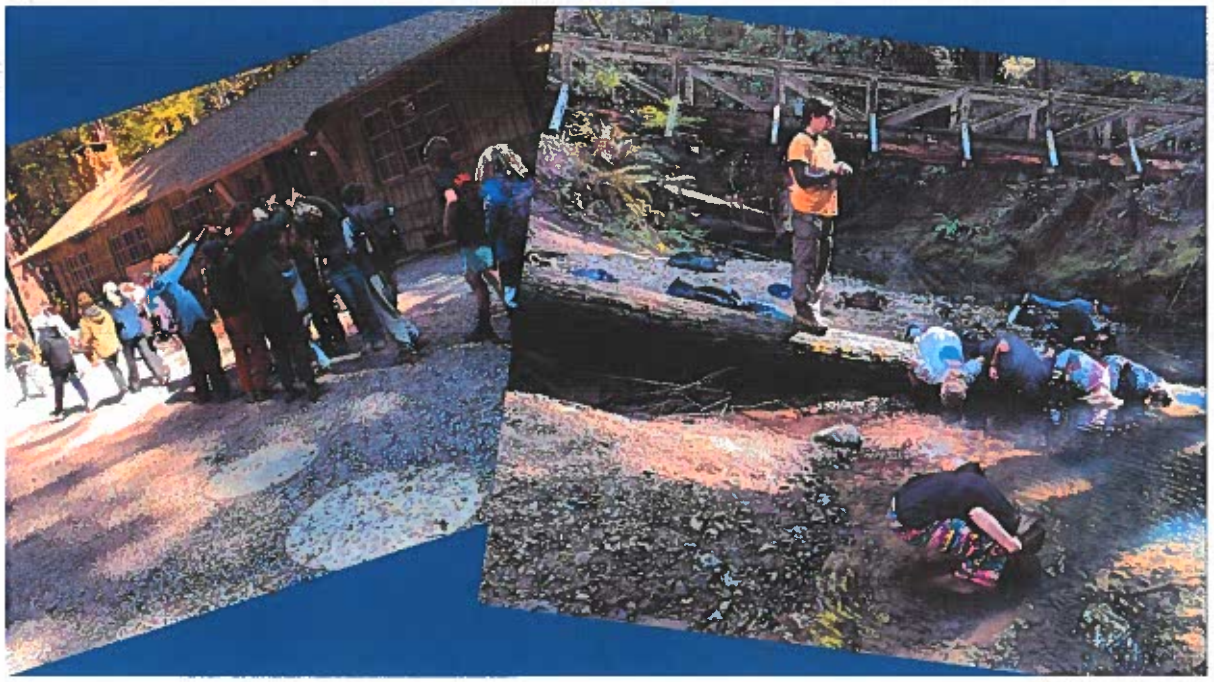
11. ADJOURNMENT

The next regular Board meeting is scheduled for **June 13, 2023 at Mendocino High School.**

The Meeting was adjourned at 6:16 P.M.


Mendocino K8 Schools
May 2023

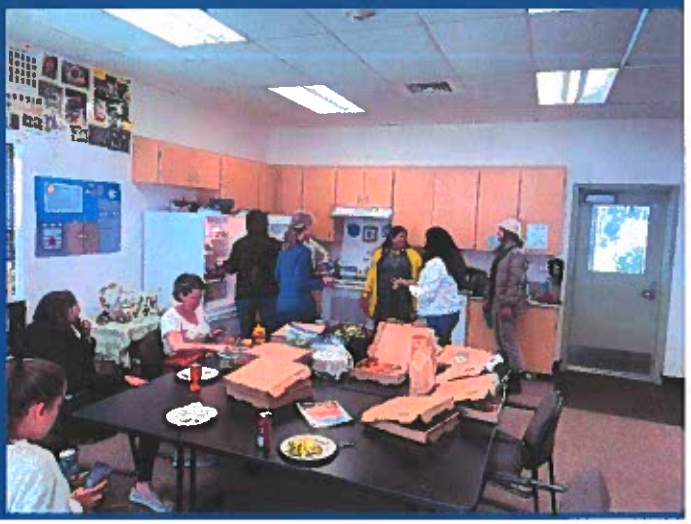

6th Grade Woodlands



Staff Appreciation

I'd like to recognize all staff at the K8 schools for the amazing work they do with our students and families!

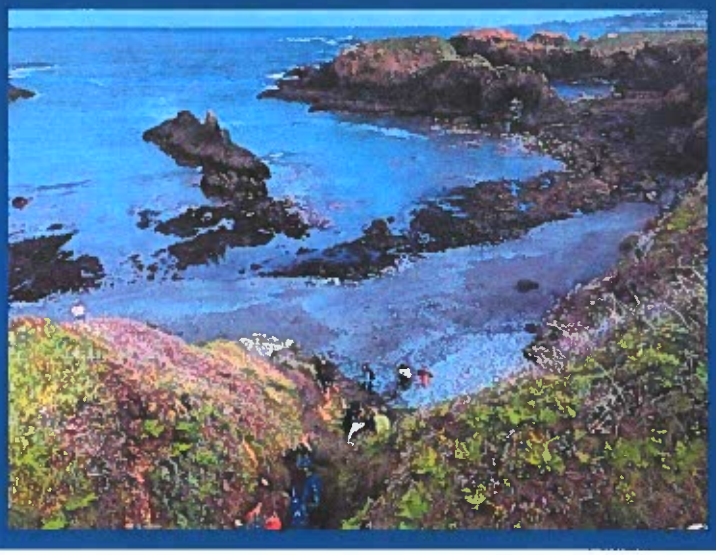
Thank you, PTO!

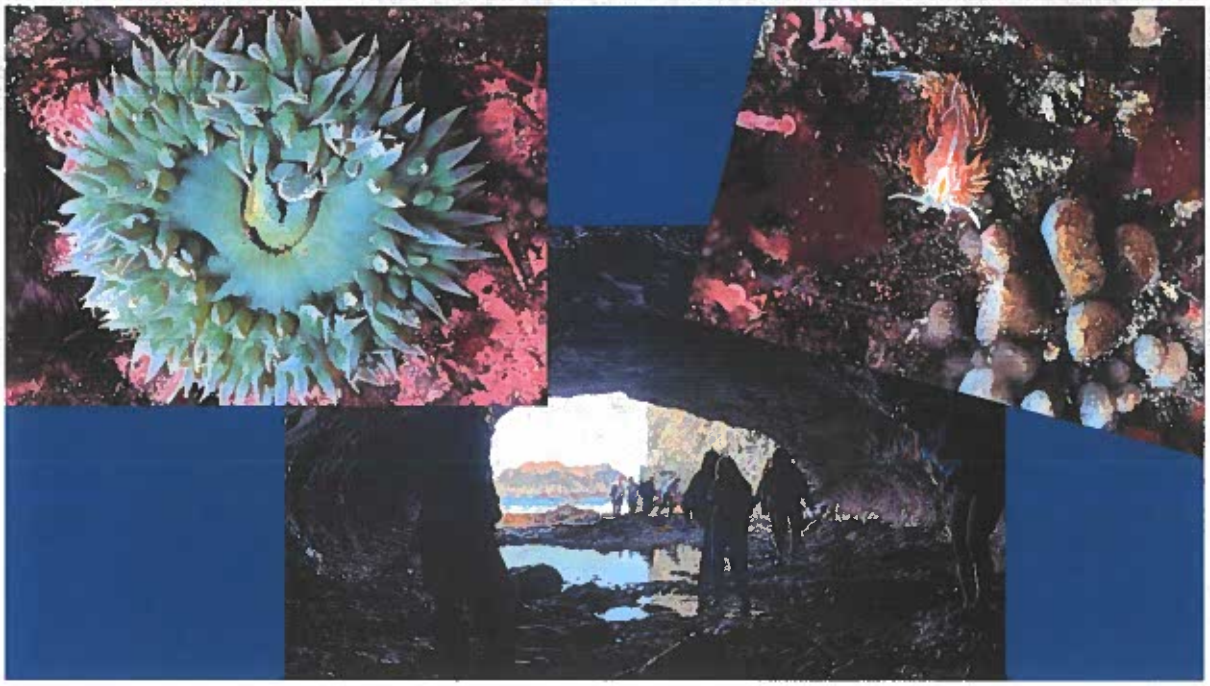


3rd Grade Persuasive Essays

- The 3rd grade has been working hard on writing all year.
- Informative posters in the hall about sea creatures
- Persuasive essay writing

4th/5th Tide Pool Trip





Miasa Visit!

Upcoming Events

- Moving Up Day: 5th grade students visit 6th grade classrooms; 6th grade students visit 7/8 classrooms
- 6th Grade Orientation: May 24th @ 5:00
- Open House: May 24th, 5:30 - 6:30
- 8th Grade Promotion: June 8th @ 2:00

Inter/Intra-District and DOC Transfer Request Report for 23-24

Grade	Applications	# Approved
K	1	1
1st	1	0
2nd	0	0
3rd	1	1
4th	0	0
5th	0	0
6th	0	0
7th	0	0
8th	1	0
9th	2	0
10th	1	0
11th	3	1
12th	0	0
TOTAL	10	3

1. There was 1 intra-district transfer request, 2 inter-district requests, and 6 DOC requests.
2. There were 2 applications from Point Arena, 6 from Fort Bragg, 0 from Anderson Valley, and 1 intra-district request.
3. All requests were denied except 1 application from a sibling in the program, 1 intra-district transfer, and 1 inter-district re-application.
4. There were 2 approvals of current students who moved to Fort Bragg during the school year.

District of Choice 2023-24

K	0
1st	0
2nd	0
3rd	3
4th	1
5th	2
6th	1
7th	6
8th	2
9th	3
10th	5
11th	3
12th	12
Total	**38**

4 from Anderson Valley
34 from Fort Bragg

Inter-District Transfers 2023-24

K	0
1st	0
2nd	1
3rd	0
4th	0
5th	0
6th	1
7th	1
8th	1
9th	1
10th	0
11th	2
12th	0
Total	**7**

All from Manchester or Point Arena

BEFORE THE GOVERNING BOARD
OF THE
MENDOCINO UNIFIED SCHOOL DISTRICT
MENDOCINO, CA

ESTABLISHING MENDOCINO UNIFIED SCHOOL DISTRICT AS A SCHOOL DISTRICT OF CHOICE ATTENDANCE PROGRAM

RESOLUTION 2023-08

WHEREAS, California Education Code section 46600 *et seq.* provides for a traditional inter-district transfer process whereby parents may request inter-district transfers for their children, and such requests shall be reviewed by both school districts and approved or denied based on the terms of those school districts' policies and any inter-district attendance agreement entered into between the school districts; and

WHEREAS, pursuant to California Education Code section 48300 *et seq.* a school district may choose to participate in an alternative inter-district attendance program ("District of Choice Program") and become a "school district of choice" ("District of Choice") subject to certain requirements as specified; and

WHEREAS, under the District of Choice Program, students may enroll in a District of Choice without first obtaining the approval of the student's school district of residence ("District of Residence"), subject to certain limitations; and

WHEREAS, the Governing Board of the Mendocino Unified School District has determined to accept students from other districts through a random, unbiased process in accordance with the open enrollment inter-district attendance program established in law; and

WHEREAS, the number of students to be accepted is to be identified by resolution each year;

NOW, THEREFORE, BE IT RESOLVED that the Board hereby has determined to accept 1 student from other districts for the 2023-2024 school year.

PASSED AND ADOPTED by the Governing Board of Mendocino Unified School District on May 18, 2023 by the following vote:

AYES: 5

NOES: 0

ABSTAIN: 0

ABSENT: 0

Michael Schaeffer
President, Board of Trustees

Emily Griffen
Clerk, Board of Trustees

Resolution 2023-09
Mendocino Unified School District Resolution
Mendocino, California
Mendocino County, California

Resolution of intention to levy and collect assessments within the Assessment District for Fiscal Year 2023-24; preliminary approval of Engineer's Report and providing for notice of hearings

WHEREAS, school districts in the State of California are authorized, subject to duly noticed public hearings and other requirements as specified by law, to form a maintenance assessment district to defray the cost of improvements as defined in Streets and Highways Code section 22525;

WHEREAS, such maintenance assessment districts may be formed under the Landscaping and Lighting Act of 1972 (the "Act") commencing with Streets and Highways Code section 22500 et seq.;

WHEREAS, a resolution initiating proceedings was duly adopted by this Board on **April 20, 2023;**

NOW, THEREFORE, the Board of Trustees of the Mendocino Unified School District resolves as follows:

1. Adopts the foregoing recitals as true and correct.
2. It is the intention of this Board to levy and collect assessments pursuant to the Landscaping and Lighting Act of 1972 (Streets and Highways Code section 22500 et seq.) during fiscal year **2023-24.**
3. The general location of the maintenance assessment district and the boundaries thereof are coterminous with the boundaries of the Mendocino Unified School District.
4. As set forth in the Resolution Initiating Proceedings, the name of the maintenance assessment district is the "Mendocino Unified School District Maintenance Assessment District" (hereafter abbreviated as "Maintenance District").
5. Pursuant to the Resolution Initiating Proceedings, an Engineer's Report has been duly prepared, filed with the Secretary of the Board, duly considered by this Board, and is hereby deemed sufficient and preliminarily approved. Existing improvements include maintenance, servicing, and semi-annual refinishing and refurbishment of gym floors at Mendocino High School; maintenance or servicing of all recreational facilities and grounds of the District available for public use on an annual basis. The Engineer's Report shall constitute and be the Engineer's Report for all subsequent proceedings except as may be modified in any such subsequent proceedings. Reference is hereby made to the Engineer's Report on file with the Secretary, for a full and detailed description of the improvements, the boundaries of the proposed Maintenance District, and the proposed assessments upon assessable lots and parcels of land within the Maintenance District.
6. This Board hereby directs that notice be given of a public hearing which shall be held at the following time, date, and place. The public hearing shall be held on **Thursday, June 1, 2023 at 5:00 p.m.** at Mendocino K-8 School, at 44261 Little Lake Road, Mendocino, California 95460, for the purpose of considering all oral and written statements made or filed by any interested persons regarding the levy and collection of the assessment and whether the Board should adopt a resolution ordering the improvements, confirming the diagram for the Maintenance District, confirming the proposed assessments and approving the final Engineer's Report and assessments therein as originally adopted or as modified.
7. At the hearing, any interested person may protest the levy and collection of the assessment. Before the conclusion of the public hearing, any interested person may file a written protest with the Secretary of the Board or may mail a written protest before the public hearing, which must be received before the conclusion of the public hearing on **June 1, 2023** to the District Offices located at 44141 Little Lake Road, Mendocino, California 95460 or, having previously filed a written protest, may file a written withdrawal of that protest before the conclusion of the hearing. A written protest shall state all grounds for objection. A protest by a property owner shall contain a description sufficient to identify the property owned by that owner or owners.
8. The assessment will not increase from that levied and collected during Fiscal Year **2022-23.**

PASSED AND ADOPTED this **May 18, 2023,** by the governing board of the Mendocino Unified School District, Mendocino County, California, by the following vote:

President	Michael Schaeffer
Clerk	Emily Griffen
Member	Jim Gay
Member	Mark Morton
Member	Windspirit Aum

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I, Emily Griffen, Clerk of the Board of Trustees of the Mendocino Unified School District, do hereby certify that the foregoing resolution was regularly introduced, passed, and adopted by the Board of Trustees at its meeting held on May 18, 2023.

Emily Griffen, Clerk
Board of Trustees
Mendocino Unified School District

Michael Schaeffer, President,
Board of Trustees
Mendocino Unified School District
Mendocino County, California

Mendocino Unified School District
2022-23 Combined General Fund Budget Change Report
June 2023

REVENUES:		May View	June View	Change	
	data as of:	5/9/2023	6/7/2023		
REVENUE LIMIT SOURCES					
8011	State Aid - Current Year	1,662,031	1,662,031	-	
8012	Education Protection Account	88,158	88,158	-	
8019	EPA Prior Year Adjustment	-	(96)	(96)	
8021	Homeowners' Exemptions Tax	41,970	41,970	-	
8022	Timber Yield Tax	228,695	228,695	-	
8029	Other Subventions/In-Lieu Taxes	162	162	-	
8041	Secured Roll Taxes	5,691,257	5,691,257	-	
8042	Unsecured Taxes	148,002	148,002	-	
8043	Prior Years' Taxes	4,394	4,394	-	
8044	Supplemental Taxes	-	-	-	
8091	Revenue Limit Transfers	(150,000)	(150,000)	-	
Total Revenue Limit Sources		7,714,669	7,714,573	(96)	
FEDERAL REVENUES					
8181	Special Education Entitlement	62,418	62,418	-	
8182	Discretionary Grants	24,885	24,885	-	
8220	Supply Chain Assistance Grant	15,433	15,433	-	
8285	Interagency Contracts between LEAs	-	-	-	Net projected carryover
8290	All other Federal Revenue	488,845	496,715	7,869	and COVID funds use
Total Federal Revenues		591,581	599,450	7,869	
OTHER STATE REVENUES					
8311	Other St. Apportionments Current Yr.	-	-	-	
8520	State Nutrition KIT Grant	-	-	-	
8550	Mandated Cost Reimbursements	20,528	20,528	-	
8560	State Lottery Revenue	93,027	93,027	-	Recognition of 1x revenue
8590	All Other State Revenue	659,547	1,364,613	705,066	as program plans
Total Other State Revenues		773,102	1,478,168	705,066	developed
OTHER LOCAL REVENUES					
8622	Non-Ad Valorem Taxes	91,350	91,350	-	
8631	Sale of Equipment & Supplies	-	-	-	
8650	Leases and Rentals	6,210	6,210	-	
8660	Interest	15,000	15,000	-	
8662	Net Increase in Fair Value Investment			-	
8675	Transport. Fees from Individuals			-	
8677	Transportation & Interagency Services	15,752	15,752	-	
8689	Other Fees and Contracts	1,000	1,000	-	
8699	All Other Local Revenue	91,840	110,039	18,199	Donations, 1x funding
8792	Transfer of Apportionment from COE	283,616	283,616	-	
Total Other Local Revenues		504,768	522,967	18,199	
TOTAL REVENUES		9,584,120	10,315,158	731,039	

		May View	June View	Change	
	data as of:	5/9/2023	6/7/2023		
EXPENDITURES:					
CERTIFICATED SALARIES					
1100	Teachers' Salaries	3,164,189	3,170,898	6,709	
1200	Pupil Support Salaries	335,351	335,414	63	
1300	Supervisors' and Admin Salaries	406,658	406,658	-	
1900	Other Certificated Salaries			-	
Total Certificated Salaries		3,906,198	3,912,970	6,772	
CLASSIFIED SALARIES					
2100	Instructional Aides' Salaries	573,330	570,060	(3,270)	
2200	Support Salaries	673,310	643,745	(29,565)	open position closed
2300	Supervisors' and Admin Salaries	380,605	380,605	-	
2400	Clerical and Office Salaries	493,677	493,677	-	
2900	Other Classified Salaries	14,021	14,021	-	
Total Classified Salaries		2,134,942	2,102,107	(32,834)	
EMPLOYEE BENEFITS					
310X	STRS	1,116,534	1,117,898	1,365	
320X	PERS	544,146	532,382	(11,764)	open position closed
33XX	OASDI/Medicare	212,132	211,949	(183)	
340X	Health & Welfare Benefits	883,199	870,826	(12,373)	open position closed
350X	Unemployment Insurance	28,920	28,860	(61)	
360X	Workers' Compensation	198,748	200,296	1,549	
370X	Other Post-Employment Benefits	30,971	30,971	-	
390X	Other Benefits (Ret. Inc. & Board	33,913	33,938	25	
				-	
Total Employee Benefits		3,048,563	3,027,120	(21,442)	
BOOKS AND SUPPLIES				-	
4100	Approved Textbooks & Core Materials	60,281	60,281	-	
4200	Books & Other Reference Materials	1,590	1,590	-	
4300	Materials and Supplies	382,019	384,050	2,031	site account reserve
4400	Noncapitalized Equipment	71,274	83,774	12,500	1x KIT grant, HS Café equp
Total Books and Supplies		515,164	529,695	14,531	
SERVICES, OTHER OPERATING EXPENSES				-	
5100	Subagreements for Services	30,000	30,000	-	
5200	Travel & Conference	65,263	65,343	80	
5300	Dues and Memberships	26,812	26,812	-	
5450	Insurance	124,000	124,000	-	
5500	Operation & Housekeeping Services	309,050	309,050	-	
5600	Rentals, Leases, Repairs, Improvmts	49,688	76,188	26,500	Bus rental, repair
5700		1	-	(1)	
5800	Consulting Svcs and Op Expenses	370,374	382,962	12,588	Transportation; use
5900	Communications	39,930	39,390	(540)	reserves
Total Services and Other Operating Expenses		1,015,118	1,053,745	38,627	
CAPITAL OUTLAY				-	
6100	Land	-	-	-	1x - per ELOP approved
6400	Equipment / Equipment Replacement	42,231	145,231	103,000	plan
Total Capital Outlay		42,231	145,231	103,000	

		May View	June View	Change	
	data as of:	5/9/2023	6/7/2023		
OTHER OUTGO					
7100	Other Tuition to COE (County Op ADA)	21,500	21,500	-	
7299	All Other Transfer Out to All Other	-	-	-	
7300-7399	Transfer of Indirect Costs	(6,000)	(6,000)	-	
7439	Debt Service - Principal & Interest	-	-	-	
Total Other Outgo		15,500	15,500	-	
TOTAL EXPENDITURES		**10,677,715**	**10,786,368**	108,653	
				-	
OTHER FINANCING SOURCES AND USES					
8919	Transfer In from MCN Fund	40,000	40,000	-	
7612	Transfer Out to Fund 40	(53,866)	(53,866)	-	
7611	Transfer Out to State Preschool Fund	(59,705)	(55,568)	4,137	1x fund use preschool
7616	Transfer Out to Cafeteria	(126,073)	(126,073)	-	
7619	Transfer Out to MCN - telecom	(8,190)	(16,874)	(8,684)	Vehicle Ins settlement to
TOT. OTHER FINANCING SOURCES & USES		(207,833)	(212,380)	(4,547)	Transp Fund 15
NET INCREASE (DECR) IN FUND BALANCE		**(1,301,429)**	**(683,590)**	617,839	

FUND BALANCE, RESERVES					
Beginning Fund Balance		2,671,976	2,671,976	-	
Ending Fund Balance		**1,370,548**	**1,988,386**	617,839	
				-	
COMPONENTS OF ENDING FUND BALANCE				-	
9711	Revolving Cash	10,000	10,000	-	
9740	Restricted Balances	278,472	798,587	520,116	Recongition 1x funds
9789	Designated for Econ Uncertainty	435,097	438,350	3,253	
9780	Other Designations:			-	
9780	SLIP/LUMP/Site Accts/Lottery	36,029	30,455	(5,573)	net donations and uses
9790	General (Undesignated) Reserve	**610,950**	**710,994**	100,044	

9780 Other Designations:

Locally Defined (Site Accts)	28,263.38	30,455.42
Supplemental Concentration	-	-
SLIP/LUMP	7,765.49	-
Lottery - Unrestricted	-	-
	36,028.87	30,455.42

2022-23 Year-To-Date ADA by District of Residence

Month: 9

		MUSD	FB	PA	AV	Ukiah	Other	Totals	22/23 CBEDS (Oct.)	21/22 CBEDS (Oct.)
Albion	TK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
	K	1.83	0.00	0.00	0.00	0.00	0.00	1.83	2	4
	1	3.62	0.00	0.00	0.00	0.00	0.00	3.62	4	4
	2	1.66	0.00	0.00	0.00	0.00	0.00	1.66	2	1
	3	0.92	0.00	0.00	0.00	0.00	0.00	0.92	1	5
	Total	8.03	0.00	0.00	0.00	0.00	0.00	8.03	9	14
Comptche	TK	2.91	0.00	0.00	0.00	0.00	0.00	2.91	3	0
	K	3.54	0.00	0.00	0.00	0.00	0.00	3.54	4	2
	1	0.32	0.00	0.00	0.00	0.00	0.00	0.32	1	5
	2	6.19	0.00	0.00	0.00	0.00	0.00	6.19	6	4
	3	2.07	0.00	0.00	0.00	0.00	0.00	2.07	3	4
	Total	15.03	0.00	0.00	0.00	0.00	0.00	15.03	17	15
MK-8	TK	1.66	0.00	0.00	0.00	0.00	0.00	1.66	2	2
	K	21.28	0.00	0.00	0.00	0.00	0.00	21.28	25	16
	1	12.92	0.00	0.72	0.00	0.00	0.00	13.64	15	18
	2	14.65	1.74	0.00	0.00	0.00	0.00	16.39	19	15
	3	14.36	0.89	0.00	0.00	0.00	0.00	15.25	17	25
	4	24.24	1.81	0.00	0.00	0.00	0.00	26.05	30	29
	5	26.64	0.79	0.00	0.00	0.00	0.00	27.43	32	27
	6	23.06	3.77	0.51	0.00	0.00	0.00	27.34	33	40
	7	34.67	1.81	0.00	0.00	0.00	0.00	36.48	42	30
	8	27.70	2.64	0.86	0.00	0.00	0.00	31.20	35	26
	Total	201.18	13.45	2.09	0.00	0.00	0.00	216.72	250	228
	9	27.59	4.60	0.00	0.00	0.00	0.00	32.19	35	48
	10	40.01	3.09	2.09	0.00	0.00	0.00	45.19	51	34
	11	22.05	7.96	0.00	1.92	0.00	0.00	31.93	36	46
	12	30.16	5.37	1.83	1.66	0.00	0.00	39.02	43	32
	Total	119.81	21.02	3.92	3.58	0.00	0.00	148.33	165	160
MAS (I.S.)	TK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
	K	1.00	0.00	0.00	0.00	0.00	0.00	1.00	1	0
	1	0.00	0.00	0.21	0.00	0.00	0.00	0.21	0	1
	2	0.82	0.00	0.00	0.00	0.00	0.00	0.82	1	3
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	3
	4	2.69	0.00	0.00	0.00	0.00	0.00	2.69	3	0
	5	0.69	0.00	0.00	0.00	0.00	0.00	0.69	1	1
	6	0.12	0.97	0.21	0.00	0.00	0.00	1.30	1	0
	7	0.42	0.00	0.00	0.00	0.00	0.00	0.42	0	4
	8	0.09	0.00	0.00	0.00	0.00	0.00	0.09	0	5
	9	0.93	0.00	0.00	0.00	0.00	0.00	0.93	1	2
	10	3.42	0.00	0.00	0.00	0.00	0.00	3.42	4	3
	11	1.00	0.13	0.00	0.00	0.00	0.00	1.13	1	1
	12	1.34	0.00	0.00	0.00	0.00	0.00	1.34	1	0
	Total	12.52	1.10	0.42	0.00	0.00	0.00	14.04	14	23
SHS	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	1
	11	2.42	0.48	0.00	0.00	0.00	0.00	2.90	4	5
	12	0.98	0.00	0.84	0.00	0.00	0.00	1.82	3	3
	Total	3.41	0.48	0.84	0.00	0.00	0.00	4.73	7	9
TOTAL		**359.98**	**36.05**	**7.27**	**3.58**	**0.00**	**0.00**	**406.88**	**462**	**449**

5/18/23
ms

2022-23 Total ADA by Attendance Month

ADA for each attendance month

		Mo. 1	Mo. 2	Mo. 3	Mo. 4	22-23 P-1	21-22 P-1	Mo. 5	Mo. 6	Mo. 7	Mo. 8	22-23 P-2	21-22 P-2	Mo. 9	Mo. 10	Mo. 11	22-23 Annual	21-22 Annual
Albion	TK	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	K	1.63	1.58	1.64	1.71	1.71		1.73	1.76	1.74	1.82	1.82		1.83	0.00	0.00	0.00	
	1	3.74	3.67	3.60	3.63	3.63		3.62	3.64	3.65	3.62	3.62		3.62	0.00	0.00	0.00	
	2	2.00	1.85	1.81	1.73	1.73		1.65	1.65	1.65	1.66	1.66		1.66	0.00	0.00	0.00	
	3	0.79	0.90	0.92	0.93	0.93		0.94	0.93	0.93	0.93	0.93		0.92	0.00	0.00	0.00	
	Total	8.16	8.00	7.97	8.00	8.00	12.91	7.94	7.98	7.97	8.03	8.03	12.32	8.03	0.00	0.00	0.00	12.18
Comptche	TK	2.42	2.59	2.60	2.58	2.58		2.54	2.57	2.68	2.82	2.82		2.91	0.00	0.00	0.00	
	K	3.84	3.77	3.61	3.48	3.48		3.35	3.42	3.48	3.54	3.54		3.54	0.00	0.00	0.00	
	1	0.84	0.87	0.81	0.64	0.64		0.58	0.47	0.41	0.35	0.35		0.32	0.00	0.00	0.00	
	2	5.74	5.67	5.55	5.33	5.33		5.31	5.63	5.82	6.07	6.07		6.19	0.00	0.00	0.00	
	3	2.95	2.87	2.59	2.37	2.37		2.28	2.19	2.16	2.11	2.11		2.07	0.00	0.00	0.00	
	Total	15.79	15.77	15.16	14.40	14.40	13.33	14.06	14.28	14.55	14.89	14.89	13.27	15.03	0.00	0.00	0.00	12.90
MK-8	TK	1.37	1.46	1.55	1.63	1.63		1.56	1.62	1.63	1.64	1.64		1.66	0.00	0.00	0.00	
	K	19.89	20.38	20.52	20.80	20.80		20.54	20.78	20.85	21.09	21.09		21.28	0.00	0.00	0.00	
	1	12.84	13.39	13.00	13.11	13.11		13.25	13.28	13.30	13.44	13.44		13.64	0.00	0.00	0.00	
	2	17.21	16.98	16.56	16.15	16.15		16.09	16.27	16.34	16.35	16.35		16.39	0.00	0.00	0.00	
	3	15.42	15.57	15.47	15.25	15.25		15.14	14.94	15.03	15.15	15.15		15.25	0.00	0.00	0.00	
	4	27.16	27.51	26.95	26.10	26.10		25.97	26.12	26.23	26.01	26.01		26.05	0.00	0.00	0.00	
	5	26.95	27.68	27.62	26.91	26.91		26.66	27.01	27.38	27.22	27.22		27.43	0.00	0.00	0.00	
	6	28.85	29.08	29.05	28.68	28.68		28.43	28.09	27.80	27.52	27.52		27.34	0.00	0.00	0.00	
	7	38.26	38.33	37.96	36.64	36.64		36.32	36.24	36.21	36.42	36.42		36.48	0.00	0.00	0.00	
	8	32.47	32.23	32.11	31.35	31.35		31.20	31.37	31.37	31.33	31.33		31.20	0.00	0.00	0.00	
	Total	220.42	222.61	220.79	216.62	216.62	210.11	215.16	215.72	216.14	216.17	216.17	206.74	216.72	0.00	0.00	0.00	207.32
MHS	9	33.21	33.33	33.29	32.87	32.87		32.46	32.43	32.32	32.21	32.21		32.19	0.00	0.00	0.00	
	10	47.96	48.05	47.45	46.11	46.11		45.63	45.27	45.20	45.10	45.10		45.19	0.00	0.00	0.00	
	11	33.16	33.13	33.02	32.35	32.35		32.18	32.28	32.09	31.95	31.95		31.93	0.00	0.00	0.00	
	12	41.14	40.56	40.52	39.37	39.37		39.04	39.15	38.98	38.88	38.88		39.02	0.00	0.00	0.00	
	Total	155.47	155.07	154.28	150.70	150.70	149.04	149.31	149.13	148.59	148.14	148.14	148.63	148.33	0.00	0.00	0.00	147.76
MAS	TK	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	K	1.00	1.00	1.00	1.00	1.00		1.00	1.00	1.00	1.00	1.00		1.00	0.00	0.00	0.00	
	1	0.00	0.00	0.00	0.00	0.00		0.04	0.21	0.27	0.23	0.23		0.21	0.00	0.00	0.00	
	2	0.00	0.51	0.58	0.67	0.67		0.67	0.73	0.76	0.80	0.80		0.82	0.00	0.00	0.00	
	3	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	4	2.68	2.85	2.90	2.92	2.92		2.92	2.76	2.75	2.74	2.74		2.69	0.00	0.00	0.00	
	5	0.68	0.85	0.90	0.92	0.92		0.93	0.76	0.75	0.74	0.74		0.69	0.00	0.00	0.00	
	6	1.00	1.00	1.00	1.00	1.00		1.04	1.24	1.43	1.32	1.32		1.30	0.00	0.00	0.00	
	7	0.00	0.00	0.00	0.16	0.16		0.24	0.30	0.37	0.40	0.40		0.42	0.00	0.00	0.00	
	8	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.09	0.00	0.00	0.00	
	9	1.00	1.00	1.00	0.86	0.86		0.88	0.90	0.91	0.93	0.93		0.93	0.00	0.00	0.00	
	10	2.53	2.77	3.10	3.08	3.08		3.17	3.39	3.43	3.46	3.46		3.42	0.00	0.00	0.00	
	11	1.00	1.00	1.00	1.21	1.21		1.25	1.20	1.18	1.15	1.15		1.13	0.00	0.00	0.00	
	12	0.53	0.76	0.76	0.81	0.81		0.83	1.00	1.11	1.25	1.25		1.34	0.00	0.00	0.00	
	Total	10.42	11.74	12.24	12.63	12.63	21.81	12.97	13.49	13.96	14.02	14.02	21.36	14.04	0.00	0.00	0.00	20.31
SHS	9	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	10	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	11	3.49	3.50	3.41	3.29	3.29		3.31	3.26	3.18	3.02	3.02		2.90	0.00	0.00	0.00	
	12	2.74	2.39	2.25	2.16	2.16		2.17	2.08	2.03	1.90	1.90		1.82	0.00	0.00	0.00	
	Total	6.23	5.88	5.66	5.45	5.45	3.68	5.48	5.33	5.21	4.93	4.93	2.84	4.73	0.00	0.00	0.00	3.14
TOTAL ADA		**416.49**	**419.07**	**416.10**	**407.80**	**407.80**	**410.88**	**404.92**	**405.93**	**406.42**	**406.18**	**406.18**	**405.16**	**406.88**	**0.00**	**0.00**	**0.00**	**403.61**

5/18/23
ms

2022-23 Enrollment by District of Residence

Month: 9

		MUSD	FB	PA	AV	Ukiah	Other	22-23 Totals To Date	22/23 CBEDS (Oct.)	21/22 CBEDS (Oct.)
Albion	TK	0	0	0	0	0	0	0	0	0
	K	2	0	0	0	0	0	2	2	4
	1	4	0	0	0	0	0	4	4	4
	2	2	0	0	0	0	0	2	2	1
	3	1	0	0	0	0	0	1	1	5
	Total	9	0	0	0	0	0	9	9	14
Comptche	TK	4	0	0	0	0	0	4	3	0
	K	4	0	0	0	0	0	4	4	2
	1	0	0	0	0	0	0	0	1	5
	2	8	0	0	0	0	0	8	6	4
	3	2	0	0	0	0	0	2	3	4
	Total	18	0	0	0	0	0	18	17	15
MK-8	TK	1	0	0	0	0	0	1	2	2
	K	25	0	0	0	0	0	25	25	16
	1	15	0	1	0	0	0	16	15	18
	2	16	2	0	0	0	0	18	19	15
	3	16	1	0	0	0	0	17	17	25
	4	27	2	0	0	0	0	29	30	29
	5	32	1	0	0	0	0	33	32	27
	6	22	5	1	0	0	0	28	33	40
	7	39	2	0	0	0	0	41	42	30
	8	30	3	1	0	0	0	34	35	26
	Total	223	16	3	0	0	0	242	250	228
MHS	9	29	5	0	0	0	0	34	35	48
	10	44	3	2	0	0	0	49	51	34
	11	24	8	0	2	0	0	34	36	46
	12	33	6	2	2	0	0	43	43	32
	Total	130	22	4	4	0	0	160	165	160
MAS (I.S.)	TK	0	0	0	0	0	0	0	0	0
	K	1	0	0	0	0	0	1	1	0
	1	0	0	0	0	0	0	0	0	1
	2	1	0	0	0	0	0	1	1	3
	3	0	0	0	0	0	0	0	0	3
	4	2	0	0	0	0	0	2	3	0
	5	0	0	0	0	0	0	0	1	1
	6	0	1	0	0	0	0	1	1	0
	7	1	0	0	0	0	0	1	0	4
	8	1	0	0	0	0	0	1	0	5
	9	1	0	0	0	0	0	1	1	2
	10	3	0	0	0	0	0	3	4	3
	11	1	0	0	0	0	0	1	1	1
	12	2	0	0	0	0	0	2	1	0
	Total	13	1	0	0	0	0	14	14	23
SHS	9	0	0	0	0	0	0	0	0	0
	10	0	0	0	0	0	0	0	0	1
	11	5	1	0	0	0	0	6	4	5
	12	2	0	1	0	0	0	3	3	3
	Total	7	1	1	0	0	0	9	7	9
TOTAL		**400**	**40**	**8**	**4**	**0**	**0**	**452**	**462**	**449**

5/18/23
ms

2022-23 Total Enrollment by Attendance Month

		Mo. 1	Mo. 2	Mo. 3	Mo. 4	Mo. 5	Mo. 6	Mo. 7	Mo. 8	Mo. 9	Mo. 10	Mo. 11	22-23 Annual Avg
Albion	TK	0	0	0	0	0	0	0	0	0	0	0	0
	K	2	2	2	2	2	2	2	2	2	0	0	2
	1	4	4	4	4	4	4	4	4	4	0	0	4
	2	2	2	2	2	2	2	2	2	2	0	0	2
	3	1	1	1	1	1	1	1	1	1	0	0	1
	Total	9	9	9	9	9	9	9	9	9	0	0	9
Comptche	TK	3	3	3	3	3	4	4	4	4	0	0	3
	K	4	4	3	4	4	4	4	4	4	0	0	4
	1	1	1	0	0	0	0	0	0	0	0	0	0
	2	6	7	7	7	8	8	8	8	8	0	0	7
	3	3	3	2	2	2	2	2	2	2	0	0	2
	Total	17	18	15	16	17	18	18	18	18	0	0	17
MK-8	TK	2	2	2	2	2	2	2	2	1	0	0	2
	K	24	24	24	24	25	26	26	26	25	0	0	25
	1	15	14	15	15	15	15	16	16	16	0	0	15
	2	19	17	18	18	18	19	19	19	18	0	0	18
	3	17	17	17	17	17	17	17	17	17	0	0	17
	4	30	29	29	29	29	29	30	30	29	0	0	29
	5	30	30	31	31	31	32	33	32	33	0	0	31
	6	33	32	32	31	30	29	27	27	28	0	0	30
	7	42	42	42	41	41	42	42	42	41	0	0	42
	8	35	35	35	35	35	34	35	35	34	0	0	35
	Total	247	242	245	243	243	245	247	246	242	0	0	244
MHS	9	35	35	35	34	35	35	34	34	34	0	0	35
	10	51	51	49	49	49	47	48	48	49	0	0	49
	11	36	36	34	35	35	34	34	34	34	0	0	35
	12	44	44	44	44	44	43	41	43	43	0	0	43
	Total	166	166	162	162	163	159	157	159	160	0	0	162
MAS	TK	0	0	0	0	0	0	0	0	0	0	0	0
	K	1	1	1	1	1	1	1	1	1	0	0	1
	1	0	0	0	0	1	1	0	0	0	0	0	0
	2	0	1	1	1	1	1	1	1	1	0	0	1
	3	0	0	0	0	0	0	0	0	0	0	0	0
	4	3	3	3	3	3	3	3	3	2	0	0	3
	5	1	1	1	1	1	1	1	1	0	0	0	1
	6	1	1	1	1	2	3	2	2	1	0	0	2
	7	0	0	0	1	1	1	1	1	1	0	0	1
	8	0	0	0	0	0	0	0	0	1	0	0	0
	9	1	1	1	1	1	1	1	1	1	0	0	1
	10	4	4	4	4	4	5	4	4	3	0	0	4
	11	1	1	1	2	1	1	1	1	1	0	0	1
	12	1	1	1	1	1	2	2	2	2	0	0	1
	Total	13	14	14	16	17	20	17	17	14	0	0	16
SHS	9	0	0	0	0	0	0	0	0	0	0	0	0
	10	0	0	0	0	0	0	0	0	0	0	0	0
	11	4	5	6	6	6	6	6	6	6	0	0	6
	12	3	3	3	3	3	3	3	3	3	0	0	3
	Total	7	8	9	9	9	9	9	9	9	0	0	9
TOTAL Enroll		**459**	**457**	**454**	**455**	**458**	**460**	**457**	**458**	**452**	**0**	**0**	**457**

5/18/23
ms

MENDOCINO GRAMMAR SCHOOL
STUDENT BODY ACCOUNT
2022-2023 MONTHLY SUMMARY
PERIOD: MAY 2023

	BALANCE	INCOME	EXPENSE	NEW BALANCE
KINDERGARTEN	0.00			0.00
1st GRADE	20.00			20.00
2nd GRADE	-72.84			-72.84
3rd GRADE	122.50			122.50
4-5 GRADES	151.34			151.34
COMPTCHE SCHOOL	0.78			0.78
GENERAL STUDENT BODY	3.55			3.55
MULTI-PURPOSE STAGE	45.07			45.07
To be Reimbursed MUSD	-225.00			-225.00
TOTAL	45.40	0.00	0.00	45.40

MENDOCINO MIDDLE SCHOOL
STUDENT BODY ACCOUNT
2022-23 MONTHLY SUMMARY
PERIOD: MAY 2023

DESCRIPTION	Beginning Balance	Income	Expenses	Ending Balance
6-8 Art Field Trips	$ 954.27	$30.00	$430.96	$ 553.31
6-8 Boys Free Throw	$ -			$ -
6-8 Girls Free Throw	$ -			$ -
6th Grade Class	$ -			$ -
6th Grade Trips	$ 1,258.82			$ 1,258.82
6-8 Trips	$ -			$ -
7-8 Boy's BB	$ 2,432.22			$ 2,432.22
7-8 Girl's BB	$ 1,459.94			$ 1,459.94
7th Grade Class	$ 2,508.95			$ 2,508.95
8th Grade Class	$ -			$ -
8th Grade Trip	$ 1,884.81			$ 1,884.81
Art Fund	$ 3,095.64		$3,092.85	$ 2.79
Athletics	$ 1,186.20			$ 1,186.20
AVID	$ -			$ -
Chess Club	$ -			$ -
Chorus	$ -			$ -
Cooking Club	$ 262.90			$ 262.90
Film Club	$ 85.56			$ 85.56
Grad Dance	$ -			$ -
Leadership	$ 178.45			$ 178.45
Maker Faire	$ -			$ -
Outdoor Survival	$ -			$ -
PE Fund	$ -			$ -
School Supplies	$ 100.18			$ 100.18
Science	$ 296.30			$ 296.30
Student Council	$ 1,500.07	$1.17		$ 1,501.24
Volleyball	$ 9,570.47			$ 9,570.47
Yearbook	$ 0.19	$540.00		$ 540.19
Yearend Activities	$ -			$ -
TOTAL	**$ 26,774.97**	**$571.17**	**$3,523.81**	**$ 23,822.33**

MENDOCINO HIGH SCHOOL
STUDENT BODY ACCOUNT
2022-2023 MONTHLY SUMMARY
PERIOD: MAY 2023

	DESCRIPTION	Begin Balance	Income	Expenses	Ending Balance
GENERAL FUNDS					
	Athletic Travel/Requests	1699.68	205.00		1904.68
	Athletics - Officials only	4292.80			4292.80
	CTE Art	1354.00	40.00		1394.00
	CTE Media	150.00			150.00
	CTE Woodshop	2299.83	120.00		2419.83
	Facilities (key dep)	3108.05			3108.05
	Library	96.20			96.20
	MCHS General	1267.78			1267.78
	MCHS Outdoor Leadership	493.15			493.15
	MCHS Yearbook	560.00			560.00
	PACT Testing	525.00			525.00
	PSAT/SAT workbooks	1485.00			1485.00
	Request (donations/interest)	328.37	3.17		331.54
	Sober Grad	2164.49			2164.49
	Skate Ramp Fund	500.87			500.87
	SONAR	4431.34			4431.34
	Store	160.33			160.33
	Student Council	169.64	210.00	34.24	345.40
	Youth Prevention	92.50			92.50
CLASSES					
	Class of 16	500.00			500.00
	Class of 19	306.26			306.26
	Class of 21	327.48			327.48
	Class of 22	990.29			990.29
	Class of 23	2840.82		1772.70	1068.12
	Class of 24	1119.29	7205.00	1691.42	6632.87
	Class of 25	1398.46			1398.46
	Class of 26	647.56			647.56
FALL SPORTS					
	Boys Soccer	238.76			238.76
	Football	134.12			134.12
	Girls Soccer	25.00			25.00
	Volleyball	891.85			891.85
WINTER SPORTS					
	Boys Basketball	2257.23			2257.23
	Girls Basketball	3986.53		238.21	3748.32
SPRING SPORTS					
	Baseball	500.00			500.00
	Golf	1000.00			1000.00
	Softball	367.73			367.73
	Swim Team	0.00	283.00		283.00
	Tennis	64.97			64.97
	Track	0.00			0.00
CLUB					
	Amnesty	387.87			387.87
	Art Club	542.85			542.85
	Body Positive	0.00			0.00
	Chorus	152.21			152.21

	CSF	1809.07		1403.67	405.40
	Culinary	3367.62			3367.62
	Electronics	1141.69			1141.69
	Horticulture/Botany Club	2257.35	18.00		2275.35
	Improv club	1028.02			1028.02
	Interact Club-Activity	3976.41			3976.41
	Interact Club-Administrative	3093.10			3093.10
	Leadership	56.44			56.44
	Model U.N.	1841.01		133.10	1707.91
	Multi-Cultural Club	305.00			305.00
	Radio	2071.78	737.17	396.30	2412.65
	Science Club	126.09			126.09
	S.E.A. Club	30.00			30.00
	Workability/Cardinal Express	146.41			146.41
	Yearbook	3330.19		3716.64	-386.45
	Yoga Club	0.00			0.00
A/E WEEK					
	AE WEEK Art Center	25.00			25.00
	AE WEEK Ashland	0.00			0.00
	AE WEEK Biking	477.49		339.69	137.80
	AE WEEK Celebration of Self	144.69			144.69
	AE WEEK Coastal Adventures	-77.50			-77.50
	AE WEEK College Tours	800.18		250.00	550.18
	AE WEEK Com College/CTE	79.90		79.90	0.00
	AE WEEK Creative Writing	0.00			0.00
	AE WEEK Culinary	94.31			94.31
	AE WEEK Drivers Ed Class	300.00			300.00
	AW WEEK E-Lab	45.00			45.00
	AE WEEK Engineering Extravaganza	857.30			857.30
	AE WEEK First Responder Academy	1310.79		76.62	1234.17
	AE WEEK Learning in La-La Land	237.27			237.27
	AE WEEK Media Film	0.00			0.00
	AE WEEK San Francisco	634.00			634.00
	AE WEEK Sierra Adventure	0.00			0.00
	AE WEEK Top Sail	-596.61			-596.61
	AE WEEK Volunteer Crew	76.14			76.14
	AE WEEK Washington DC	1392.67			1392.67
	AE WEEK Wind Surfing	181.07			181.07
	AW WEEK Woodworking	0.00			0.00
	AE WEEK Yosemite Institute	-5144.05	5246.00		101.95
	AE WEEK Reserve	99.84			99.84
TO BE REFUNDED		0.00			0.00
TOTAL		69375.98	14067.34	10132.49	73310.83

BON APPÉTIT

201 Redwood Shores Parkway, Suite 100
Redwood City, CA 94065
650-798-8010
Fax 980-235-6273

VEHICLE DONATION RECEIPT

Date of Donation: 5/5/2023

Organization Name: Mendocino Unified School District

Street Address: P.O. Box 1154

City, State, Zip: Mendocino, CA 95460

EIN: 87-2115222

Vehicle Description

Year: 2013 Make: DUBBO Model: UTIL

License #: 4PX3825 VIN #: 1D9BF1614D1720010 Odometer Reading: 0 Value ($): 0

Additional Comments: _____

Donor Information

Donated By: Bon Appetit Management Co Donor Address: 100 Hamilton Ave, Palo Alto, CA 94301

This receipt verifies the vehicle donation contributed by the aforementioned donor and acknowledges that no services, cash or goods were provided in exchange for the donation.

Organization Type

The aforementioned organization is: (check one)

☐ - Classified as a 501(c)(3) non-profit organization by the standards of the Internal Revenue Service (IRS). Therefore, the donation may be tax-deductible to the extent allowed by law.

☒ - Not classified as a 501(c)(3) non-profit organization by the standards of the Internal Revenue Service (IRS).

Authorized Signature _____

Representative's Name Elizabeth Baldwin Title: CAO

RECIPIENT	SCHOLARSHIP	AWARDED	PRESENTERS	Email
Addia Williams	Alma & Augusta Mendosa Academic	$8,000.00		
Eli Hall		$8,000.00	Marilyn Herzog	marilyncantravel@gmail.com
Steven Krebs	Anna Pesula	$500.00		
Mae Eldridge		$500.00	MHS Staff	
Sydney Blagg	California Scholarship Federation	$250.00	Liz Newkirk	
Arete Gagnon	California Scholarship Federation	$500.00		
Sasha Mills	California Scholarship Federation	$500.00		
Yoel Ephraim	Club Cardinal	$2,000.00		
Georgia McClure		$2,000.00	Kathy Holmes	kathy.holmes1917@gmail.com
Kaya DeLuca		$2,000.00		
Arete Gagnon	CMAR	$1,000.00	Mackenzie Rain	cmar@mcn.org
Adam Sholin	Community Foundation Mendocino County Scholarship	$5,000.00	Madeline Richards	madeline@communityfound.org
Sydney Blagg	Community Foundation Mendocino County Scholarship	$1,500.00		
Francesca Mills	Donna Baxter Memorial STEM Scholarship Fund	$4,000.00	Madeline Richards	
Syd Sealres	Elk Volunteer Fire Department - Rick Johnson Memorial	$1,500.00	Bob Matson	sjop63@gmail.com
Adam Sholin	Fort Bragg Garden Club	$1,000.00	Alan Foss and Peggy Cullinane	muchoslibros@aol.com
Francesca Mills		$1,000.00		torrey1658@sbcglobal.net
	Greenwood Civic Club			
Gavin Hahn		$2,000.00	MHS Staff	
Arete Gagnon	James G. Cummings	$8,000.00		
Adam Sholin		$8,000.00	June Lemos	cummingsfoundation@hotmail.com
Gavin Hahn		$8,000.00		
Addia Williams	Jenny Rose Gealey Writers	$1,000.00	MHS Staff	
Genevieve Schaner	Knights of Columbus	$1,000.00	Thomas Brannan	tombrannan@gmail.com
Addia Williams	Mendocino Coast Environmental Scholarship	$6,000.00	Rod Jones and Jeff Stanford	rodjones@mcn.org
Francesca Mills		$6,000.00		
Adam Sholin	Mendocino Study Club	$1,250.00		
Addia Williams		$1,250.00	Madeline Richards	
Kaya DeLuca	Mendocino Teachers Assoc.	$800.00	MHS Staff	
Ashlyn McElroy	MVFD/Eugene "Foggy" Gomes Scholarship	$1,500.00	MHS Staff	
Genevieve Schaner	Northern CA Scholarship Foundation (NCSF)	$32,000.00	MHS Staff	
Sasha Mills	Rotary Club of Mendocino	$2,500.00	Toby Wade	schuler.donna@gmail.com
Kaya DeLuca		$2,500.00		
Francesca Mills	Sanctuary Forest -Humboldt Redwood Co.	$1,000.00	John Andersen	jandersen@mendoco.com
Addia Williams	Soroptimist International of Noyo Sunrise	$1,000.00	Carol Ann Walton	tess@alumni.ucdavis.edu
	Total Scholarships Awarded	$123,050.00		

MEMORANDUM OF UNDERSTANDING BETWEEN
MENDOCINO UNIFIED SCHOOL DISTRICT
AND THE COMMUNITY CENTER OF MENDOCINO

PURPOSE:

This Memorandum of Understanding stands as evidence that the Mendocino Unified School District, hereinafter referred to as MUSD, and Community Center of Mendocino, a nonprofit organization, hereinafter referred to as CCM, have mutual goals of providing a variety of services that reinforce and complement students' regular academic program. The agencies agree that the implementation of the Expanded Learning Opportunities Program (ELOP), hereinafter referred to as "The Program", will further these goals. To that end, each agency agrees to participate in the program by coordinating and providing the following services starting July 1, 2023 through June 30, 2024.

DELIVERABLES:

MENDOCINO UNIFIED SCHOOL DISTRICT WILL:

1. Serve as the Lead Agency and fulfill all obligations to meet the ELOP requirements.

2. Serve as fiscal agent and grant manager for this collaborative and ensure fiscal compliance with the California Department of Education (CDE) guidelines for costs allowed by program audit guides.

3. Conduct an annual fiscal audit and keep records to ensure accuracy for record-keeping and prepare program and expenditure reports required by CDE.

4. Collect and submit attendance for the programs monthly.

5. Reimburse CCM for submitted invoices for one hundred percent of the actual costs of program staff payroll and H.R., professional development hours, program materials, and administrative support costs.

6. If applicable, provide for paraprofessional testing of program staff who are used in calculating program staffing ratios (1 adult:10 students TK-K, 1:20 in all other grades) and provide CCM with results of certification.

7. Provide training modules for mandated reporting and other courses as required by MUSD.

8. Provide program management services and representation at monthly teleconferences and other regularly scheduled meetings conducted by Mendocino County Office of Education and Region 1.

9. MUSD will schedule and hold regular quarterly meetings with the CCM Director as well as be responsible for the development and distribution of meeting agendas.

10. MUSD will provide necessary information for the effective support of all students, particularly those with disabilities.

11. MUSD will recruit/provide support staff deemed necessary for any registered student to

access the ELOP under Section 504 of the Rehabilitation Act of 1973.

12. MUSD agrees to work with CCM administration to handle any situations involving parent disputes about any aspect of the program after the CCM administration has been provided an opportunity to address the situation.

13. MUSD will serve as the fiscal agent for purchasing of supplies and materials with a value in excess of $1000 per unit.

14. Hire drivers for transportation and oversee the transportation portion of the program.

15. Provide $5,000 in startup costs to CCM for supplies, materials, and training once MOU is signed.

COMMUNITY CENTER OF MENDOCINO WILL:

1. Provide an afterschool program that is open every school day from the end of the school day until 5:30pm, based on the MUSD's 2023-2024 calendar. CCM will enroll any MUSD student who meets enrollment criteria.

2. Collaborate with MUSD to schedule 30 additional program days outside of the regular calendar which may include MUSD summer school program times. These days will consist of at least 9 hours as per program requirements.

3. Provide administrative tasks associated with human resource and payroll services for program staff.

4. Recruit and hire staffing for the program (CCM job titles). Employees will be governed by the provisions of the CCM employment policies.

5. Ensure that all hired staff are subject to a criminal records check by the California Department of Justice as required by Education Code section 45125.1. Criminal records checks will be provided by MUSD.

6. Ensure that all hired staff are compliant with Education Code 49406 regarding tuberculosis risk assessment and testing.

7. Provide adequate administrative support to oversee the program.

8. Be responsible for CCM employee's timesheets and submitting them for processing in accordance with the payroll dates.

9. Provide CPR and First Aid training for all Instructors and adult staff and ensure employees complete all MUSD-required training modules.

10. Provide an annual performance evaluation for all staff, utilizing the CCM template with the evaluation to be placed in the CCM employee file.

11. Seek prior authorization from MUSD for any activities outside of the routine program (ex. field trips) or activities that will significantly increase the amount invoiced to the district.

12. Provide MUSD with an estimated yearly contract for services by June 1, 2023.

13. Provide MUSD with a monthly invoice enumerating the number of days of service plus any incidental, or otherwise agreed upon expense including reimbursement for mandated employee costs, i.e. CPR training, and reimbursement for administrative costs associated with the program, i.e. liability insurance costs. Accounting processes will be governed by CCM rules and regulations.

14. Serve daily high quality, healthy snacks

15. Report to MUSD by the next working day, and submit a written report within seven days of the occurrence, of any health- or safety-related issues

16. Provide a telephone hotline and website link for individuals to report complaints or concerns about the program

17. Request pupil health information from parents/guardians

BOTH PARTIES WILL:

1. Schedule and participate in an annual review of site budgets and the MOU for the program to be completed no later than May 15, 2024. For the first year of the program, a budget review meeting should be completed no later than November 1, 2023 to ensure budget projections are aligned with actuals.

2. Participate in quarterly meetings.

OTHER TERMS:

1. Confidential Records and Data. Each Party shall not disclose confidential records received from the other party, including student records pursuant to FERPA, 20 U.S.C. § 1232g, et seq., and California Education Code § 49060, et seq.

2. Payment. CCM will invoice MUSD for services provided under this Agreement monthly, no later than five (5) working days after the last day of the month. MUSD will pay the invoice within thirty (30) days of receipt of properly submitted invoices.

3. Insurance. CCM will maintain its own policies of comprehensive, liability insurance and property damage coverage as set forth below. Additional insurance may also be obtained as required by CCM or as otherwise required by law.
    a. Worker's compensation insurance with statutory limits as required by the Labor Code of the State of California. The policy shall be endorsed with the following specific language: “This policy shall not be canceled or materially changed without first giving thirty (30) days prior written notice to MUSD.”
    b. Commercial or Comprehensive General Liability insurance covering bodily injury and property damage using an occurrence policy form, in an amount no less than $1,000,000 per occurrence, $2,000,000 aggregate. Such insurance shall include, but not be limited to: premises and operations liability and personal injury liability.
    c. Sexual abuse/molestation insurance in an amount no less than $1,000,000 per occurrence.

Documentation: CCM shall furnish insurance and license documentation to MUSD upon request.

Additional Insured: If deemed practical by the Parties, each such comprehensive or commercial general liability insurance policy shall be endorsed with the following specific language:

(1) MUSD, its officers and employees, is named as additional insured for all liability arising out of the operations by or on behalf of the named insured in the performance of this Agreement.

(2) The inclusion of more than one insured shall not operate to impair the rights of one insured against another insured, and the coverage afforded shall apply as though separate policies had been issued to each insured, but the inclusion of more than one insured shall not operate to increase the limits of the company's liability.

(3) The insurance provided herein is primary coverage to MUSD with respect to any insurance or self-insurance programs maintained by MUSD and no insurance held or owned by MUSD shall be called upon to contribute to a loss.

(4) This policy shall not be canceled or materially changed without first giving thirty (30) days prior written notice to MUSD.

4. Indemnification. Both parties shall indemnify, defend with counsel acceptable to the other party, and hold harmless to the full extent permitted by law, the other party and its Board of Trustees/Board, officers, agents, employees and volunteers from and against any and all liability, loss, damage, claims, expenses and costs (including, without limitation, attorney fees and costs and fees of litigation) (collectively, “Liability”) of every nature arising out of or in connection with this Agreement or failure to comply with any obligations contained in these contract documents, except such Liability cause by the active negligence, sole negligence or willful misconduct of either party. This indemnification obligation is not limited in any way by any limitation on the amount or type of damages or compensation payable to or for either party or its agents under workers’ compensation acts, disability benefit acts, or other employee benefit acts. CCM shall be liable to MUSD for any loss or damage to MUSD property arising from or in connection with CCM’s performance hereunder.

5. Termination. Failure to comply with any provision of this Agreement within a period of ten (10) days following receipt of a written notice of noncompliance from either party shall constitute a material breach of the Agreement and furnish grounds for termination of this Agreement.

6. General Provisions.

   a. Independent Contractor. CCM shall be acting as an independent contractor in carrying out its duties under this Agreement. Neither party is to be considered an agent or employee of other, nor are employees of one agency entitled to participate in any pension plan, insurance, bonus, or similar benefits the party provides to its employees.

   b. Non-Discrimination. Neither MUSD nor CCM, nor their respective employees, shall discriminate on the basis of race, religion, color, ancestry, sex, gender identity, sexual orientation, disability, national origin, or any other prohibited grounds against any person seeking employment or services.

c. Notices. Except as otherwise expressly provided herein, any written notice required by this Agreement shall be deemed given and received when personally served or 48 hours after being placed in the United States mail, with proper first-class postage prepaid, and addressed as follows:

For MUSD:
Jason Morse
Superintendent
Mendocino Unified School District
PO Box 1154
Mendocino, CA 95460

For CCM:
Peg Brown-Levy
998 School St
Mendocino CA 95460

Any party hereto may give notice of an address change under the provisions of this paragraph and thereafter all notices shall be given to that address.

d. Paragraph Headings. Paragraph headings are included for the convenience of the parties and are not intended to define or limit the scope of this Agreement.

e. Duplicate Originals. This Agreement may be executed in one or more duplicate originals bearing the original signature of both parties and when so executed any such duplicate original shall be admissible as proof of the existence and terms of this Agreement.

f. Applicable Law/Venue. This Agreement shall be governed by and construed in accordance with the laws of the State of California. If any action is instituted to enforce or interpret this Agreement, venue shall only be in the appropriate state or federal court having venue over matters arising in Mendocino County, California, provided that nothing in this Agreement shall constitute a waiver of immunity to suit by MUSD.

g. Attorneys' Fees. In any legal action to enforce any of the terms of this Agreement, each party shall bear its own attorney's fees and costs, and neither party shall be liable for any such fees and costs incurred by the other party.

h. Assignment. This Agreement is made by and between MUSD and CCM, and any attempted assignment by them, their successors, or assigns, shall be void unless approved in writing by the Parties.

i. Amendments. The terms of this Agreement shall not be amended in any manner except by written agreement signed by the Parties.

j. Approval/Ratification. This Agreement shall be subject to approval/ratification by MUSD's Board of Trustees and CCM's Board of Directors.

k. Agreement Contingent on Funding: If funding from the grant is not made available, or both parties agree that the program is not financially feasible; this agreement shall be rendered null and void. CCM reserves the right to terminate this agreement if MUSD is unable to secure adequate funding based upon CCM's budget projections for the program costs.

MENDOCINO UNIFIED
SCHOOL DISTRICT .

_____
Signature)

_____
MUSD Superintendent

_____
(Date)

COMMUNITY CENTER OF MENDOCINO

_____
(Signature)

_____
CCM Administrator

_____
(Date)

Title IX Reporting
Mendocino Unified School District
2022-23

Student Data	Mendocino High School	Mendocino K-8 School (Grades 6-8)
Enrollment	168	103
Male	88	50
Female	80	53

Sports Data	Mendocino High School	Mendocino K-8 School
Males Participating in Athletics	48	33
Females Participating in Athletics	34	43

Athletic Teams	Mendocino High School		Mendocino K-8 School	
	Males	Females	Males	Females
Varsity Football	-	-	-	-
Varsity Cross Country	4	1	-	-
JV Volleyball	-	12	-	-
Varsity Volleyball	-	12	-	-
Varsity Boys Basketball	11	-	-	-
JV Boys Basketball	11	-	-	-
Varsity Girls Basketball	-	12	-	-
JV Girls Basketball	-	-	-	-
Varsity Track	4	1	-	-
Varsity Tennis	2	2	-	-
Varsity Soccer	14	12	-	-
Varsity Swimming	9	2	-	-
Varsity Golf	3	34	-	-
Varsity Baseball	11	3	-	-
Middle School Soccer	-	-	11	13
Middle School Boys Basketball A Team	-	-	11	-
Middle School Boys Basketball B Team	-	-	16	-
Middle School Girls Basketball A Team	-	-	-	12
Middle School Girls Basketball B Team	-	-	-	12
Middle School Volleyball A Team	-	-	-	9
Middle School Volleyball B Team	-	-	-	17

2019–20 Title II, Part A Fiscal Year Expenditure Report, Closeout 39 Months

A report of year-to-date expenditures and encumbrances by activity. Activity period covered is July 1, 2019 through September 30, 2022.

CDE Program Contact:

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

2019–20 Title II, Part A allocation	$9,619
2019–20 Title II, Part A total apportionment issued	$9,619
Transferred-in amount	$0
Transferred-out amount	$0
2019–20 Total allocation	$9,619

Use of Funds

Class size reduction	Yes
Induction programs	No
Professional development for teachers	No
Professional development for administrators	No
Recruitment activities	No
Retention activities	No
Tuition reimbursement	No

Program Expenditures

4200–4299 Books and reference materials	$0
4300–4399 Materials and supplies	$0
5100–5199 Subagreements for services	$0
5200–5299 Travel and conferences	$0
5300–5399 Dues and membership	$0
5800–5899 Consulting/Professional services	$0

Personnel Expenditures

1000–1999 Certificated personnel salaries	$9,619
2000–2999 Classified personnel salaries	$0
3000–3999 Employee Benefits	$0

Operational Expenditures

Direct administrative costs	$0
Indirect costs	$0
Equitable services for nonprofit private schools	$0

2019–20 Title II, Part A Fiscal Year Expenditure Report, Closeout 39 Months

A report of year-to-date expenditures and encumbrances by activity. Activity period covered is July 1, 2019 through September 30, 2022.

CDE Program Contact:

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

Total expenditures and encumbrances	$9,619
2019–20 Unspent funds Note: CDE will invoice the LEA for the unspent 2019–20 total allocation	$0

2019–20 Title IV, Part A LEA Closeout Report

The purpose of this data collection is to report final expenditures, by activity, and calculate Title IV, Part A unspen funds.

CDE Program Contact:

Kevin Donnelly, Rural Education and Student Support Office , TitleIV@cde.ca.gov, 916-319-0942

2019–20 Title IV, Part A LEA allocation	$10,000
Funds transferred-in amount	$0
Funds transferred-out amount	$10,000
2019–20 Title IV, Part A LEA available allocation	$0

Final Expenditures

Administrative and indirect costs	$0
Well-Rounded Educational Opportunities activities	$0
Safe and Healthy Students activities	$0
Effective Use of Technology activities	$0
Technology Infrastructure	$0
Total expenditures	$0
Amount of unspent funds Note: CDE will invoice the LEA for the unspent funds	$0

2020–21 Title I, Part A LEA Closeout Report

Report fiscal year expenditures to determine 2020–21 Title I, Part A unspent funds.

CDE Program Contact:
Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

2020–21 Reported Carryover

2020–21 Title I, Part A LEA available allocation	$92,788
Expenditures through September 30, 2021	$89,090
Carryover as of September 30, 2021	$3,698
Amount of funds CDE invoiced the LEA, if applicable	$0
Adjusted carryover amount	$3,698

2020–21 Final Expenditures

2020–21 Expenditures as of September 30, 2022 (Including liquidation of obligations not later than 90 days after September 30, 2022)	$3,698
Amount of unspent funds to be invoiced by CDE	$0

2020–21 Title II, Part A Fiscal Year Expenditure Report, Closeout 27 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2020 through September 30, 2022.

CDE Program Contact:

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

2020–21 Title II, Part A allocation	$13,898
2020–21 Title II, Part A total apportionment issued	$13,898
Transferred-in amount	$0
Transferred-out amount	$0
2020–21 Total allocation	$13,898

Use of Funds

Class size reduction	Yes
Induction programs	No
Professional development for teachers	No
Professional development for administrators	No
Recruitment activities	No
Retention activities	No
Tuition reimbursement	No

Program Expenditures

4200–4299 Books and reference materials	$0
4300–4399 Material and supplies	$0
5100–5199 Subagreements for services	$0
5200–5299 Travel and conferences	$0
5300–5399 Dues and membership	$0
5800–5899 Consulting/Professional services	$0

Personnel Expenditures

1000–1999 Certificated personnel salaries	$13,898
2000–2999 Classified personnel salaries	$0
3000–3999 Employee benefits	$0

Operational Expenditures

Direct administrative costs	$0
Indirect costs	$0
Equitable services for nonprofit private schools	$0

2020–21 Title II, Part A Fiscal Year Expenditure Report, Closeout 27 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2020 through September 30, 2022.

CDE Program Contact:

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

Total expenditures	$13,898
2020–21 Unspent funds Note: CDE will invoice the LEA for the unspent 2020–21 total allocation	$0

2020–21 Title IV, Part A LEA Closeout Report

The purpose of this data collection is to report final expenditures, by activity, and calculate Title IV, Part A unspen funds.

CDE Program Contact:

Kevin Donnelly, Rural Education and Student Support Office , TitleIV@cde.ca.gov, 916-319-0942

2020–21 Title IV, Part A LEA allocation	$10,000
Funds transferred-in amount	$0
Funds transferred-out amount	$10,000
2020–21 Title IV, Part A LEA available allocation	$0

Final Expenditures

Administrative and indirect costs	$0
Well-Rounded Educational Opportunities activities	$0
Safe and Healthy Students activities	$0
Effective Use of Technology activities	$0
Technology Infrastructure	$0
Total expenditures	$0
Amount of unspent funds Note: CDE will invoice the LEA for the unspent funds	$0

2021–22 Title I, Part A LEA Carryover

Report only expenditures and obligations made through September 30 for fiscal year 2021–22 allocation to determine funds to be carried over.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

Carryover Calculation

2021–22 Title I, Part A LEA allocation	$82,059
Transferred-in amount	$10,000
2021–22 Title I, Part A LEA available allocation	$92,059
Expenditures and obligations through September 30, 2022	$92,059
Carryover as of September 30, 2022	$0
Carryover percent as of September 30, 2022	0.00%

2021–22 Title IV, Part A LEA Use of Funds and Carryover

The purpose of this data collection is to report year-to-date expenditures, by activity, and calculate Title IV, Part A carryover funds.

CDE Program Contact:

Kevin Donnelly, Rural Education and Student Support Office , TitleIV@cde.ca.gov, 916-319-0942

2021–22 Title IV, Part A LEA allocation	$10,000
Funds transferred-in amount	$0
Funds transferred-out amount	$10,000
2021–22 Title IV, Part A LEA available allocation	$0

Expenditures

Administrative and indirect costs	$0
Well-Rounded Educational Opportunities activities	$0
Safe and Healthy Students activities	$0
Effective Use of Technology activities	$0
Technology Infrastructure	$0
Total expenditures	$0
Carryover as of September 30, 2022	$0

2022–23 Federal Transferability

Federal transferability of funds is governed by Title V in ESSA Section 5102. An LEA may transfer Title II, Part A and/or Title IV, Part A program funds to other allowable programs. This transferability is not the same as Title V, Part B Alternative Fund Use Authority (AFUA) governed by ESEA Section 5211.

Note: Funds utilized under Title V, Part B AFUA are not to be included on this form.

CDE Program Contact:

Lisa Fassett, Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963
Kevin Donnelly, Rural Education and Student Support Office , TitleIV@cde.ca.gov, 916-319-0942

Title II, Part A Transfers

2022–23 Title II, Part A allocation	$18,082
Transferred to Title I, Part A	$0
Transferred to Title I, Part C	$0
Transferred to Title I, Part D	$0
Transferred to Title III English Learner	$0
Transferred to Title III Immigrant	$0
Transferred to Title IV, Part A	$0
Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant	$0
Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant	$0
Total amount of Title II, Part A funds transferred out	$0
2022–23 Title II, Part A allocation after transfers out	$18,082

Title IV, Part A Transfers

2022–23 Title IV, Part A allocation	$10,000
Transferred to Title I, Part A	$10,000
Transferred to Title I, Part C	$0
Transferred to Title I, Part D	$0
Transferred to Title II, Part A	$0
Transferred to Title III English Learner	$0
Transferred to Title III Immigrant	$0
Transferred to Title V, Part B Subpart 1 Small, Rural School Achievement Grant	$0
Transferred to Title V, Part B Subpart 2 Rural and Low-Income Grant	$0
Total amount of Title IV, Part A funds transferred out	$10,000
2022–23 Title IV, Part A allocation after transfers out	$0

2022–23 Title I, Part A School Student Counts

This data collection contains school-level student data. The information in this data collection will be used by the local educational agency (LEA) to calculate eligibility and ranking for Title I, Part A school allocations.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

School ranking options	Within the LEA
Select the highest to lowest school ranking method	
Select a low income measure	FRPM

Explanation of Pre-populated Student Counts

The data fields in this form, containing total student enrollment counts and eligible low income students counts, were pre-populated with PRIOR year (Fiscal Year 2021–22) certified data from CALPADS Fall 1 data submission.

Note: The LEA may use prior year data or current year data to calculate eligibility and ranking for Title I, Part A school allocations. The LEA may choose to manually enter current year data in place of prior year data.

School Name	School Code	Low Grade Offered	High Grade Offered	Grade Span Group	Student Enrollment	Eligible Low Income Students
Albion Elementary	6116149	K	3	1	9	7
Comptche Elementary	6025142	K	3	1	17	14
Mendocino Alternative	2330306	K	12	3	14	8
Mendocino High	2333185	9	12	3	165	102
Mendocino K-8	6025167	K	8	1	250	158
Mendocino Sunrise High	2330090	9	12	3	7	4

2022–23 Title I, Part A LEA Allocation and Reservations

To report LEA required and authorized reservations before distributing funds to schools.

CDE Program Contact:

Sylvia Hanna, Title I Policy, Program, and Support Office, SHanna@cde.ca.gov, 916-319-0948
Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

2022–23 Title I, Part A LEA allocation (+)	$125,684
Transferred-in amount (+)	$10,000
Nonprofit private school equitable services proportional share amount (-)	$0
2022–23 Title I, Part A LEA available allocation	$135,684

Required Reservations

Parent and family engagement (If the allocation is greater than $500,000, then parent and family engagement equals 1% of the allocation minus the nonprofit private school equitable services proportional share amount.)	$0
School parent and family engagement	$0
LEA parent and family engagement	$0
Local neglected institutions Does the LEA have local institutions for neglected children?	No
Local neglected institutions reservation	$0
Local delinquent institutions Does the LEA have local institutions for delinquent children?	No
Local delinquent institutions reservation	$0
Direct or indirect services to homeless children, regardless of their school of attendance	$100

Authorized Reservations

Public school Choice transportation	$0
Other authorized activities	$0
2022–23 Approved indirect cost rate	7.03%
Indirect cost reservation	$8,255
Administrative reservation	$0

Reservation Summary

Total LEA required and authorized reservations	$8,355
School parent and family engagement reservation	$0
Amount available for Title I, Part A school allocations	$127,329

2022–23 Title I, Part A School Allocations

This report identifies the amount of Title I, Part A funds to be allocated to eligible schools.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

LEA meets small LEA criteria.

A local educational agency (LEA) is defined as a small LEA if, based on the school list and the data entered in Title I, Part A School Student Counts, the LEA meets one or both of the following:
Is a single school LEA
Has enrollment total for all schools less than 1,000

If applicable, enter a Discretion Code. Use lower case only.

Allowable Discretion Codes
a - Below LEA average and at or above 35% student low income
d - Waiver for a desegregation plan on file
e - Grandfather provision
f - Feeder pattern

Low income measure	FRPM
Ranking Schools Highest to Lowest	Within the LEA
LEA-wide low income %	63.42%
Available Title I, Part A school allocations	$127,329
Available parent and family engagement reservation	$0

School Name	School Code	Grade Span Group	Student Enrollment	Eligible Low Income Students	Low Income Student %	Eligible to be Served	Required to be Served	Ranking	$ Per Low Income Student	TIA School Allocation	2021–22 Carryover	Parent and Family Engagement	Total School Allocation	Discretion Code
Comptche Elementary	6025142	1	17	14	82.35	*	*	1	2083.50	29169.00	$0		29169.00	
Albion Elementary	6116149	1	9	7	77.78	*	*	2	4334.84	30343.88	$0		30343.88	

2022–23 Title I, Part A School Allocations

This report identifies the amount of Title I, Part A funds to be allocated to eligible schools.

School Name	School Code	Grade Span Group	Student Enrollment	Eligible Low Income Students	Low Income Student %	Eligible to be Served	Required to be Served	Ranking	$ Per Low Income Student	TIA School Allocation	2021–22 Carryover	Parent and Family Engagement	Total School Allocation	Discretion Code
Mendocino K-8	6025167	1	250	158	63.20	*	*	3	333.30	52661.40	$0		52661.40	
Mendocino High	2333185	3	165	102	61.82	*	*	4	148.57	15154.14	$0		15154.14	
Mendocino Alternative	2330306	3	14	8	57.14	*	*	5	0.00	0.00	$0		0.00	
Mendocino Sunrise High	2330090	3	7	4	57.14	*	*	6	0.00	0.00	$0		0.00	

2022–23 Title I, Part A Notification of Authorization of Schoolwide Program

This report provides notification to the California Department of Education of a school's eligibility and local board approval to operate under and report as Schoolwide Program.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

School Name	School Code	Authorized SWP	Low Income %	Local Board Approval Date SWP Plan (MM/DD/YYYY)	Local Board Approval Date SWP Waiver (MM/DD/YYYY)
Albion Elementary	6116149	N			
Comptche Elementary	6025142	N			
Mendocino Alternative	2330306	N			
Mendocino High	2333185	N			
Mendocino K-8	6025167	N			
Mendocino Sunrise High	2330090	N			

2022–23 Title II, Part A LEA Allocations

The purpose of this data collection is to calculate the total allocation amount available to the local educational agency (LEA) for Title II, Part A Supporting Effective Instruction.

CDE Program Contact:

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

2022–23 Title II, Part A allocation	$18,082
Transferred-in amount	$0
Total funds transferred out of Title II, Part A	$0
2022–23 Total allocation	$18,082
Administrative and indirect costs	$0
Reservation for equitable services for nonprofit private schools	$0
2022–23 Title II, Part A adjusted allocation	$18,082

2022–23 Title IV, Part A LEA Allocations

The purpose of this data collection is to calculate the allocation available to the local educational agency (LEA) and report reservations of Title IV, Part funds.

CDE Program Contact:

Kevin Donnelly, Rural Education and Student Support Office , TitleIV@cde.ca.gov, 916-319-0942

2022–23 Title IV, Part A LEA allocation	$10,000
Funds transferred-in amount	$0
Funds transferred-out amount	$10,000
2022–23 Title IV, Part A LEA available allocation	$0

Reservations

Indirect cost reservation	$0
Administrative reservation	$0
Equitable services for nonprofit private schools	$0
2022–23 Title IV, Part A LEA adjusted allocation	$0

2022–23 Consolidation of Administrative Funds

A request by the local educational agency (LEA) to consolidate administrative funds for specific programs.

CDE Program Contact:

Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

Title I, Part A Basic SACS Code 3010	No
Title I, Part C Migrant Education SACS Code 3060	No
Title I, Part D Delinquent SACS Code 3025	No
Title II, Part A Supporting Effective Instruction SACS Code 4035	No
Title III English Learner Students - 2% maximum SACS Code 4203	No
Title III Immigrant Students SACS Code 4201	No
Title IV, Part A Student Support - 2% maximum SACS Code 4127	No
Title IV, Part B 21st Century Community Learning Centers SACS Code 4124	No

Mendocino Unified School District
2023-24 Principals and Certificated Management
Annual Salary Schedule
Effective Date: July 1, 2023
Board Approved: June 13, 2023

	step 1	2	3	4	5	6	7	8	9	10	11	
HS Principal	$ 109,654	$ 113,660	$ 117,666	$ 121,674	$ 125,681							215 days
MS/GS Principal	$ 109,654	$ 113,660	$ 117,666	$ 121,674	$ 125,681							215 days
Special Education Director	$ 96,409	$ 97,758	$ 99,127	$ 100,514	$ 101,921	$ 103,349	$ 104,796	$ 106,264	$ 107,750	$ 109,260	$ 110,788	195 days
Lead Psychologist	$ 86,223	$ 87,428	$ 88,654	$ 89,895	$ 91,155	$ 92,429	$ 93,724	$ 95,036	$ 96,365	$ 97,716	$ 99,082	185 days
Speech Language Pathologist (SLP)												
- Intern/RPE year	$ 58,117											200 days
- Credential Only	$ 65,117	$ 66,265	$ 67,432	$ 68,614	$ 69,814	$ 71,028	$ 72,261	$ 73,510	$ 74,776	$ 76,063		200 days
- Credential, State License, Nat'l Board Certified	$ 73,117	$ 74,265	$ 75,432	$ 76,614	$ 77,814	$ 79,028	$ 80,261	$ 81,510	$ 82,776	$ 84,063	$ 85,364	200 days

SLP Credential/License/Certifications

Intern	Credential Only	Credential, State License, Nat'l Board Certified
SLP without cleared license, credential or required professional experience year (RPE year)	SLP with Credential only	SLP with cleared credential, state license, and ASHA national board certification

X _____ Date _____
Signature - Superintendent

Mendocino Unified School District
2023-24 Classified Management Salary Schedule
Effective Date: July 1, 2023
Board Approved: June 13, 2023

	step									
Business Manager - Annual	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
MUSD Business Manager	88,573	91,673	94,881	98,201	101,639	105,196	108,879	112,689	116,633	120,717
MCN Business Manager	78,200	82,125	86,050	89,975	93,900	97,280	100,782			
MCN Assistant Business Manager	61,560	64,222	66,991							

	step																
Supervisor - Hourly	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**	**16**	**17**
Executive Asst to Superintendent Maintenance Supervisor Transportation Supervisor Leade Aide	27.41	28.46	29.56	30.69	31.88	33.11	34.39	35.72	37.10	38.54	40.04	41.60	43.22	44.90	46.65	48.48	50.37
Preschool Site Supervisor	29.25	31.23	33.22	35.21	37.19	39.18	41.17	43.15	44.54	45.92	47.30						

Effective 07-01-2020 - 12 Month Employees will be contracted for 260 days per year

Per Sections 11.9.1 and 11.9.1.1 of the Classified Management Agreement, the Executive Assistant to the Superintendent, Maintenance Supervisor, Transportation Supervisor, and Lead Aide may earn one (1) professional development increment of 4% salary adjustment.

X _____ Date _____
Signature - Superintendent

Mendocino Unified School District
CEMUS Hourly Salary Schedule 2023-24

Board Approved: June 13, 2023

Effective: July 1, 2023

	STEP															
	RANGE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	30	15.91	16.55	17.21	17.90	18.62	19.36	20.14	20.94	21.77	22.65	23.56	24.50	25.48	26.50	27.56
	31	16.22	16.87	17.55	18.25	18.97	19.73	20.52	21.34	22.20	23.08	24.00	24.96	25.96	27.00	28.08
	32	16.55	17.21	17.90	18.62	19.36	20.14	20.94	21.77	22.65	23.55	24.49	25.47	26.49	27.55	28.65
	33	16.88	17.56	18.26	18.99	19.75	20.54	21.36	22.22	23.10	24.02	24.98	25.98	27.02	28.10	29.22
	34	17.22	17.91	18.63	19.37	20.15	20.96	21.80	22.68	23.58	24.53	25.51	26.53	27.59	28.69	29.84
	35	17.57	18.27	19.01	19.76	20.55	21.37	22.23	23.11	24.03	24.99	25.99	27.03	28.11	29.23	30.40
	36	17.91	18.63	19.37	20.15	20.96	21.80	22.68	23.58	24.53	25.52	26.54	27.60	28.70	29.85	31.04
	37	18.27	19.01	19.76	20.55	21.37	22.23	23.11	24.03	24.99	25.99	27.03	28.11	29.23	30.40	31.62
	38	18.64	19.38	20.16	20.97	21.82	22.69	23.59	24.54	25.53	26.54	27.60	28.70	29.85	31.04	32.28
	39	19.01	19.76	20.55	21.37	22.23	23.11	24.03	24.99	25.99	27.03	28.11	29.23	30.40	31.62	32.88
	40	19.38	20.16	20.97	21.82	22.69	23.59	24.54	25.53	26.54	27.60	28.70	29.85	31.04	32.28	33.57
	41	19.77	20.56	21.38	22.24	23.12	24.06	25.01	26.02	27.06	28.14	29.27	30.44	31.66	32.93	34.25
	42	20.17	20.98	21.83	22.70	23.60	24.55	25.54	26.55	27.62	28.72	29.87	31.06	32.30	33.59	34.93
	43	20.57	21.39	22.25	23.13	24.07	25.02	26.03	27.07	28.15	29.27	30.44	31.66	32.93	34.25	35.62
	44	20.98	21.83	22.70	23.60	24.55	25.54	26.55	27.62	28.72	29.86	31.05	32.29	33.58	34.92	36.32
	45	21.40	22.26	23.14	24.08	25.03	26.04	27.08	28.16	29.28	30.45	31.67	32.94	34.26	35.63	37.06
	46	21.84	22.71	23.63	24.56	25.55	26.57	27.63	28.73	29.87	31.06	32.30	33.59	34.93	36.33	37.78
	47	22.27	23.15	24.09	25.04	26.05	27.09	28.17	29.30	30.47	31.69	32.96	34.28	35.65	37.08	38.56
	48	22.71	23.63	24.56	25.55	26.57	27.63	28.73	29.87	31.06	32.31	33.60	34.94	36.34	37.79	39.30
	49	23.16	24.10	25.06	26.06	27.10	28.18	29.31	30.48	31.70	32.96	34.28	35.65	37.08	38.56	40.10
	50	23.64	24.57	25.56	26.59	27.65	28.75	29.89	31.09	32.34	33.63	34.98	36.38	37.84	39.35	40.92
formula	51	24.11	25.07	26.07	27.11	28.19	29.32	30.49	31.71	32.97	34.29	35.66	37.09	38.57	40.11	41.71
break	52	26.33	27.38	28.48	29.61	30.80	32.04	33.31	34.64	36.03	37.46	38.96	40.52	42.14	43.83	45.58

Range 30: Instructional Aide, Office Assistant, Preschool Teacher, Cook, Library Assistant
Range 32: Grounds Keeper, Custodian
Range 35: Accounts Payable/Office Asst., Manager Cook, MCN Inside Operations Agent
Range 36: Maintenance Worker I, Lead Custodian, Preschool Teacher
Range 38: Integrative Aide
Range 39: Maintenance Worker II, Chorus Accompanist
Range 40: Bus Driver
Range 41: Payroll/Accounting Technician, Administrative Assistant, Lead Technical Sales + Billing, Registrar
Range 42: Administrative Support - H.S.
Range 43: MCN Operations Technician
Range 48: MCN Inside + Outside Operations Manager
Range 50: MCN Operations Engineer
Range 51: Lead Bus Mechanic
Range 52: Computer Support Technician
See seperate schedule for Jr. + Sr. Network Administrators

Effective 07-01-2020 - 12 Month Employees will be contracted for 260 days per year

Per Section 11.9.1 of the CEMUS Collective Bargaining Unit Agreement, unit members may earn up to two (2) professional development increments; or a maxium of an 8% salary adjustment.

X _____ Date _____
Signature - Superintendent

Mendocino Unified School District
2023-24 Network Administrator Hourly Salary Schedule
Effective: July 1, 2023
Board Approved: June 13, 2023
CEMUS Represented Positions

	1	2	3	4	5	6	7	8
MCN Junior Network Admin.	29.01	30.16	31.37	32.64	33.93	35.29	36.72	38.19
MCN Senior Network Admin.	36.54	38.01	39.53	41.12	42.74	44.45	46.23	48.08

Effective 07-01-2020 - 12 Month Employees will be contracted for 260 days per year

Per Section 11.9.1 of the CEMUS Collective Bargaining Unit Agreement, unit members may earn up to two (2) professional development increments; or a maxium of an 8% salary adjustment.

_____ Date _____
Signature - Superintendent

Mendocino Unified School District
Mendocino Teachers' Association 185 days
2023-24 Annual Salary Schedule
Effective July 1, 2023
Board Approved: June 13, 2023

Years		0 A.B.	1 A.B.+30	2 A.B.+45	3 A.B.+60	4 A.B.+75	5 A.B.+90
1		$43,695	$51,525	$52,516	$53,504	$54,495	$55,482
2		$45,001	$53,122	$54,137	$55,150	$56,167	$57,182
3		$46,423	$54,760	$55,800	$56,842	$57,883	$58,926
4		$47,884	$56,438	$57,507	$58,577	$59,646	$60,715
5		$49,385	$58,163	$59,261	$60,357	$61,454	$62,552
6	**MA**	$50,924	$59,932	$61,059	$62,186	$63,311	$64,437
7	$2,500	$52,502	$61,751	$62,906	$64,061	$65,216	$66,373
8		$54,123	$63,614	$64,799	$65,986	$67,172	$68,357
9	**Ph.D.**	$55,789	$65,525	$66,743	$67,961	$69,179	$70,396
10	$2,600	$55,789	$65,525	$68,740	$69,988	$71,237	$72,488
11		$55,789	$65,525	$70,337	$71,476	$72,615	$73,755
12	**Natnl.**	$55,789	$65,525	$71,441	$72,598	$73,755	$74,911
13	$2,500	$55,789	$65,525	$72,560	$73,736	$74,911	$76,086
14		$55,789	$65,525	$72,560	$74,892	$76,086	$77,280
15		$55,789	$65,525	$72,560	$76,068	$77,280	$78,492
16		$55,789	$65,525	$72,560	$77,260	$78,492	$79,721
17		$55,789	$65,525	$72,560	$78,471	$79,720	$80,970
18		$55,789	$65,525	$72,560	$78,471	$80,969	$82,238
19		$55,789	$65,525	$72,560	$78,471	$82,238	$83,528
20		$55,789	$65,525	$72,560	$78,471	$83,528	$84,837
21		$55,789	$65,525	$72,560	$78,471	$84,837	$86,164
22		$55,789	$65,525	$72,560	$78,471	$86,164	$87,516
23		$55,789	$65,525	$72,560	$78,471	$87,515	$88,887
24		$55,789	$65,525	$72,560	$78,471	$88,886	$90,277
25		$55,789	$65,525	$72,560	$78,471	$90,276	$91,690

Superintendent Signature

Date

MUSD offers three higher eductation stipends: Masters, Ph.D, National Teacher Credential. MTA members and Certificated staff are eligible to receive up to two of the three stipends offered.

Mendocino Unified School District

MTA Counselor Schedule 200 days

2023-24 Annual Salary Schedule

Effective July 1, 2023

Board Approved: June 13, 2023

		1	2	3	4	5
Years		**A.B.+30**	**A.B.+45**	**A.B.+60**	**A.B.+75**	**A.B.+90**
1		$55,703	$56,774	$57,841	$58,913	$59,981
2		$57,429	$58,526	$59,622	$60,720	$61,819
3		$59,199	$60,324	$61,450	$62,577	$63,704
4		$61,012	$62,171	$63,328	$64,483	$65,639
5		$62,879	$64,066	$65,251	$66,437	$67,624
6	**MA**	$64,791	$66,009	$67,228	$68,444	$69,662
7	$2,500	$66,757	$68,005	$69,255	$70,503	$71,754
8		$68,772	$70,053	$71,337	$72,618	$73,900
9	**Ph.D.**	$70,837	$72,156	$73,472	$74,788	$76,104
10	$2,600	$70,837	$74,314	$75,663	$77,013	$78,365
11		$70,837	$76,040	$77,271	$78,503	$79,735
12	**Natnl.**	$70,837	$77,233	$78,484	$79,735	$80,984
13	$2,500	$70,837	$78,443	$79,715	$80,984	$82,255
14		$70,837	$78,443	$80,966	$82,255	$83,546
15		$70,837	$78,443	$82,236	$83,546	$84,857
16		$70,837	$78,443	$83,524	$84,857	$86,186
17		$70,837	$78,443	$84,833	$86,185	$87,534
18		$70,837	$78,443	$84,833	$87,533	$88,906
19		$70,837	$78,443	$84,833	$88,906	$90,300
20		$70,837	$78,443	$84,833	$90,300	$91,715
21		$70,837	$78,443	$84,833	$91,715	$93,151
22		$70,837	$78,443	$84,833	$93,151	$94,611
23		$70,837	$78,443	$84,833	$94,610	$96,094
24		$70,837	$78,443	$84,833	$96,093	$97,596
25		$70,837	$78,443	$84,833	$97,595	$99,125

Superintendent Signature _____ Date _____

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Mendocino Unified School District

MTA Head Teacher Schedule 190 days

2023-24 Annual Salary Schedule

Effective July 1, 2023

Board Approved: June 13, 2023

		1	2	3	4	5
Years		**A.B.+30**	**A.B.+45**	**A.B.+60**	**A.B.+75**	**A.B.+90**
1		$52,918	$53,934	$54,950	$55,968	$56,982
2		$54,557	$55,600	$56,640	$57,685	$58,728
3		$56,239	$57,308	$58,377	$59,448	$60,519
4		$57,962	$59,061	$60,161	$61,258	$62,356
5		$59,736	$60,862	$61,989	$63,116	$64,242
6	**MA**	$61,552	$62,708	$63,867	$65,022	$66,179
7	$2,500	$63,419	$64,605	$65,792	$66,978	$68,167
8		$65,333	$66,550	$67,770	$68,988	$70,204
9	**Ph.D.**	$67,296	$68,547	$69,798	$71,049	$72,299
10	$2,600	$67,296	$70,598	$71,880	$73,162	$74,446
11		$67,296	$72,239	$73,407	$74,578	$75,748
12	**Natnl.**	$67,296	$73,371	$74,559	$75,748	$76,936
13	$2,500	$67,296	$74,521	$75,730	$76,936	$78,142
14		$67,296	$74,521	$76,918	$78,142	$79,368
15		$67,296	$74,521	$78,124	$79,368	$80,614
16		$67,296	$74,521	$79,349	$80,614	$81,876
17		$67,296	$74,521	$80,592	$81,875	$83,158
18		$67,296	$74,521	$80,592	$83,157	$84,461
19		$67,296	$74,521	$80,592	$84,461	$85,785
20		$67,296	$74,521	$80,592	$85,785	$87,130
21		$67,296	$74,521	$80,592	$87,130	$88,493
22		$67,296	$74,521	$80,592	$88,493	$89,881
23		$67,296	$74,521	$80,592	$89,880	$91,288
24		$67,296	$74,521	$80,592	$91,287	$92,717
25		$67,296	$74,521	$80,592	$92,716	$94,168

Superintendent Signature _____ Date _____

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Mendocino Unified School District

MTA Head Teacher Schedule 200 days

2023-24 Annual Salary Schedule

Effective July 1, 2023

Board Approved: June 13, 2023

		1	2	3	4	5
Years		**A.B.+30**	**A.B.+45**	**A.B.+60**	**A.B.+75**	**A.B.+90**
1		$55,703	$56,774	$57,841	$58,913	$59,981
2		$57,429	$58,526	$59,622	$60,720	$61,819
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8		$68,772	$70,053	$71,337	$72,618	$73,900
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21		$70,837	$78,443	$84,833	$91,715	$93,151
22		$70,837	$78,443	$84,833	$93,151	$94,611
23		$70,837	$78,443	$84,833	$94,610	$96,094
24		$70,837	$78,443	$84,833	$96,093	$97,596
25		$70,837	$78,443	$84,833	$97,595	$99,125

Superintendent Signature _____ Date _____

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Instruction

Independent Study

Definitions

Full-Time Independent Study - Students are enrolled in the Mendocino Alternative School (Independent Study). Students are required to take a minimum of 4 classes in the IS program.

Part-Time Independent Study - Students are enrolled in one of the regular education high schools. Students may take courses on an independent study basis, but must take a minimum of 4 courses in the regular education setting. Part-time IS is not available at the K-6 levels.

Long-Term Independent Study- Students out of school for 16 days or more. School sites will determine the long-term independent study process.

Short-Term Independent Study - Students out of school for 5-15 days. School sites will determine the short-term independent study process.

The Governing Board authorizes independent study as an optional alternative instructional strategy for eligible students whose needs may be best met through study outside of the regular classroom setting. Independent study shall offer a means of individualizing the educational plan to serve students who desire a more challenging educational experience, whose health or other personal circumstances make classroom attendance difficult, who are unable to access course(s) due to scheduling problems, and/or who need to make up credits or fill gaps in their learning. As necessary to meet student needs, independent study may be offered on a full-time basis or on a part-time basis in conjunction with part- or full-time classroom study.

For students out for 5-15 days, short-term independent study will be utilized. The Mendocino K-8 School, Albion School, and Comptche School will adopt and determine a short term IS procedure. In addition, the Mendocino High, Community, and Sunrise Schools will adopt a short term IS procedure. In all cases, student and parents are required to notify school personnel of their intention of using short-term IS at least 5 school days prior to the absence. For students out 16 days or more, students may be required to transfer to IS for the remainder of the semester.

The Superintendent or designee may provide a variety of independent study opportunities, including, but not limited to, through a program or class within a comprehensive school, an alternative school or program of choice, a charter school, a home-based format, and an online course.

A student's participation in independent study shall be voluntary. Students participating in independent study shall have the right, at any time, to enter or return to the regular classroom mode of instruction. (Education Code 51747; 5 CCR 11700)

Parents/guardians of students who are interested in independent study shall contact the Superintendent or designee. The Superintendent or designee shall approve independent study for an individual student only upon determining that the student is prepared to meet the district's requirements for independent study and is likely to succeed in independent study as well as or better than he/she would in the regular classroom setting.

The minimum period of time for any independent study option shall be five consecutive school days.

The Board recognizes that independent study may be used as an option to encourage students to remain in school. Teachers should carefully set the duration of independent study assignments, within the limits specified by the Board, in order to help identify students falling behind in their work or in danger of failing or dropping out of school.

Written Agreements

The Superintendent or designee shall ensure that a written master agreement and, as appropriate, a learning agreement for students participating in course-based independent study exist for each participating student as prescribed by law. (Education Code 51747, 51749.5)

The master agreement shall specify the length of time in which each independent study assignment must be completed. Because excessive leniency in the duration of independent study assignments may result in a student falling behind his/her peers and increase the risk of dropping out of school, independent study assignments should in most cases be no more than one week for all grade levels and types of program. However, when necessary based on the specific circumstances of the student's approved program, the Superintendent or designee may allow for a longer period of time between the date an assignment is made and when it is due, up to the termination date of the agreement.

An evaluation shall be conducted to determine whether it is in a student's best interest to remain in independent study whenever the student misses three assignments, unless the student's written agreement specifies a lower or higher number of missed assignments based on the nature of the assignments, the total number of assignments, and/or other unique circumstances.

Student-Teacher Conferences

Supervising teachers should establish an appropriate schedule for student-teacher conferences in order to help identify students falling behind in their work or in danger of failing or dropping out of school. Teachers are expected to monitor student progress and work closely with each student to determine the amount and type of contact needed for the student to be successful in the program.

Missing appointments with the supervising teacher without valid reasons may trigger an evaluation to determine whether the student should remain in independent study.

To foster each participating student's success in independent study, the Board establishes the following maximum lengths of time which may elapse between the time an assignment is made and the date by which the student must complete the assigned work as follows:

All grade levels- 9 weeks, unless more frequent meetings are requested by the teacher or student. Nine-week assignments allow for projects, student self-pacing where appropriate for one quarter's work, or to allow students to be on independent study while traveling.

Home-Based Independent Study

The Superintendent or designee shall encourage parents/guardians desiring to teach their children at home to have their children participate in independent study. Such participation allows continued contact and cooperation between the school system and the home-based student and ensures that the student will be

offered a standards-based education substantially equivalent in quality and quantity to the district's classroom instruction.

EMERGENCY SCHOOL CLOSURES

Pursuant to Education Code (EC) Section 46393, for Form J-13A submissions due to a school closure and/or material decrease in attendance occurring after September 1, 2021, a school district, county office of education, or charter school that provides a Form J-13A affidavit to the Superintendent, pursuant to EC Section 41422 (school closure) or EC Section 46392 (material decrease), shall certify that it has a plan for which independent study will be offered to students, pursuant to Article 5.5 (commencing with EC Section 51745) of Chapter 5 of Part 28 of Division 4.

In the case of an emergency school closure, the following shall be followed:

1. Independent study is offered to any student impacted by any of the conditions listed in EC Section 46392 within 10 days of the first day of a school closure or material decrease in attendance. Students who are individuals with exceptional needs shall receive the services identified in their individualized education programs pursuant to paragraph (9) of subdivision (a) of EC Section 56345 and may participate in an independent study program.

2. Mendocino Unified School District will reopen for in-person instruction as soon as possible unless prohibited under the direction of the local or state health officer.

3. Notwithstanding subdivision (c) of EC Section 51745 or subparagraph (F) of paragraph (9) of subdivision (g) of Section 51747, independent study master agreements will be provided in a reasonable amount of time consistent with the steps outlined in this Independent Study Policy.

Program Evaluation

The Superintendent or designee shall annually report to the Board the number of district students participating in independent study, the average daily attendance generated for apportionment purposes, student performance as measured by standard indicators and in comparison to students in classroom-based instruction, and the number and proportion of independent study students who graduate or successfully complete independent study. Based on the program evaluation, the Board and Superintendent shall determine areas for program improvement as needed.

Legal Reference:
EDUCATION CODE
17289 Exemption for facilities
41976.2 Independent study programs: adult education funding
42238 Revenue limits
42238.05 Local control funding formula; average daily attendance
44865 Qualifications for home teachers and teachers in special classes and schools
46200-46208 Instructional day and year
46300-46307.1 Methods of computing average daily attendance
47612.5 Independent study in charter schools
48204 Residency
48206.3 Home or hospital instruction: students with temporary disabilities
48220 Classes of children exempted
48340 Improvement of pupil attendance

48915 Expulsion; particular circumstances
48916.1 Educational program requirements for expelled students
48917 Suspension of expulsion order 49011
Student fees
51225.3 Requirements for high school graduation
51745-51749.6 Independent study programs
52522 Adult education alternative instructional delivery
52523 Adult education as supplement to high school curriculum; criteria 56026
Individuals with exceptional needs
58500-58512 Alternative schools and programs of choice FAMILY
CODE
6550 Authorization affidavits
CODE OF REGULATIONS, TITLE 5
11700-11703 Independentstudy 19819
State audit compliance UNITED
STATES CODE, TITLE 20
6301 Highly qualified teachers
COURT DECISIONS
Modesto City Schools v. Education Audits Appeal Panel, (2004) 123 Cal.App.4th 1365 EDUCATION
AUDIT APPEALS PANEL DECISIONS
Lucerne Valley Unified School District, Case No. 03-02 (2005)

(3/05 7/10) 12/14

Mendocino Unified School District

BOND MEASURE IMPROVEMENT BOND PROGRAM PHASE ONE & TWO PROJECTS

Monthly Progress Report
June 2023

Prepared By

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Team Members

Mendocino Unified School Board of Trustees

Windspirit Aum, Board President, Albion
Michael Schaeffer, Board Clerk, Comptche
Jim Gay, Board Member, Elk
Jessica Grinberg, Board Member, Mendocino
Mark Morton, Board Member, Caspar

Superintendent

Jason Morse

District Architect

Quattrocchi & Kwok Architects

General Contractor

Lathrop Construction Associates Inc.

District Construction Manager

Donald Alameida, Alameida Architecture

Table of Contents

SCHEDULED BOND SALES

Series	Sale Amount	Sale
Series A	$ 17,000,000	2019
Series B	$ 13,847,127	2022
Series C	$ Canceled	-

Budget

M.U.S.D. PHASE ONE PROJECT

Source of Funds:

Source Code:		Available
	Series A Bond (less issuance cost)	18,884,464
	Series B Bond	13,847,127
	Interest to date	119,912
	Issuance cost and Interset paid	(2,023,645)
	State Bonds	-
		30,827,859

Description	Budget	Expended To Date	Remaining Balance	Forecast	Surplus (Shortfall)
Design and Planning	2,161,629	1,684,617	476,195	2,167,963	-6,334
Bidding, Permitting, Misc.	140,000	183,224	-43,224	213,292	-73,292
Construction	14,846,602	14,983,012	-136,410	15,100,166	-253,564
8% Owners Contingency	1,366,140	388,184	977,956	565,820	800,320
Construction Support	441,774	640,401	-198,627	627,221	-185,447
Fixtures & furniture	250,000	177,814	72,186	250,000	0
Reserve	0	0	0	0	0
Totals	**19,206,145**	**18,057,253**	**1,148,075**	**18,924,461**	**281,684**
Available vs. budgeted	**11,621,714**	*assumes 100% contingency expended*			
soft cost vs. hard cost	*27.68%*				

Funding Status

AVAILABLE FUNDS		PROJECTED FUND BALANCE @ % CONTINGENCY EXPENDED			
		0%	1%	5%	8%
Series A bonds	30,827,859	12,987,854	12,839,388	12,245,524	11,621,714

Schedule

	Planned	Actual	Schedule Status
Design and Planning	Nov. 2019 - Sept 2021	Sept. 2021	On schedule
Permitting and PH-1 GMP	September 2021	Nov. 15, 2021	Delayed but completed
Construction	Oct. 2021 - Dec.2022		Weather and Procurement latest delays
Completion	December 16, 2022		**Jun-23**

Overall Project Status

Exterior and interior work completed excepting window sills, hall picture frames and some finish electrical.

Remaining work involves correcting imperfections, subsequent damage from Subcontractors and requested additional work, including HVAC for the IDF room and additional data outlets.

District may move in at its discretion.

Potential Issues:

No new issues, just need to complete last of the work and consider added scope of work anticipated for additional data drops and air conditioning at the IDF.

Next Steps ….

Complete Punchlist and requested additional work.

Budget

M.U.S.D. PHASE TWO PROJECT

Source of Funds:

Source Code:		Available
	Series A Bond (less issuance cost)	-
	Series B Bond	11,903,397
	Developer Fees	200,000
	State Bonds	-
		12,103,397

Description	Budget	Expended To Date	Remaining Balance	Forecast	Surplus (Shortfall)
Design and Planning	1,093,536	848,631	161,696	1,013,799	-3,472
Bidding, Permitting, Misc.	70,000	64,300	5,700	70,000	0
Construction	8,608,819	0	8,608,819	8,608,819	0
Owners Contingency	697,428	0	697,428	697,428	0
Construction Support	500,000	56,816	423,200	500,000	0
Fixtures & furniture	0	0	0	0	0
Reserve	0	0	0	0	0
Totals	**10,969,783**	**969,747**	**9,896,843**	**10,890,046**	**-3,472**

Available vs. budgeted **1,133,614** *assumes 100% contingency expended*

soft cost vs. hard cost *27.42%*

Funding Status

AVAILABLE FUNDS		PROJECTED FUND BALANCE @ % CONTINGENCY EXPENDED			
		0%	1%	5%	8%
Series A bonds	12,103,397	1,831,042	1,744,954	1,400,601	1,133,614

Schedule

	Planned	Actual	Schedule Status
Design and Planning	Jun-22	Jun-22	
Permitting and PH-2 GMP	1-Dec-22		Expected by May 2023
Construction	T.B.D.		June 2023
Completion	T.B.D.		January 2024

Overall Project Status

Lathrop has completed bidding subcontractor scopes of work and have developed a GMP. Results have fallen within the anticipated budget. DSA has not yet approved the plans so we may not award a contract as of yet. DSA Backcheck review commenced about June 9th, no firm date for permit issuance.

District has begun clearing out the Tech building in anticipation of phase 2 construction.

Potential Issues:

Only current issue is when a permit may be issued so contracts may be approved.

Next Steps ….

Obtain DSA permit and commence construction.

COST CHANGE EVENTS

Change Event

#	Title	Amount
1	Temporary Power Measures to the Main Building and to Panel DA in Gym	$54,112.62
4	Temporary Telephone Line to Gym Building Elevator	$0.00
7.1	Removal of Additional Layers of Drywall at Walls & Ceilings	$12,037.86
13	Handling and Disposal of Liquids from Fuel Tank and Acid Waste Tank	$20,997.58
25	Salvage of Water Tank Redwood and Demo of Remaining Water Tank (ALLOWANCE)	$19,764.80
28	Repair Leak & Investigate Existing Underground Water System	$5,466.78
33	T&M Repair of Existing Damaged Framing (March 2022)	$12,252.77
47	Misc. Dry Rot Repair Work	$1,760.33
68	High Moisture Floor Adhesive	$1,319.20
78	#CON-262: T&B- ERV1 & Min/Max OSA	$0.00
82	Repairs to Existing Slab-on-Grade	$46,087.55
	Allowance	**$173,799.49**
3	Removal & Replacement of Existing Slab-on-Grade in Rooms A117, A118 & A119 (ASI #001	$17,356.72
5	Connection of Telephone Service to the Main Building	$0.00
6	Remove and Replace Perimeter Ceilings in 7 Rooms	$19,768.08
	Contractor Contingency	**$37,124.80**
76	Exterior Painting	$25,000.00
8	Fire Alarm to the Community School	$9,545.42
9	Plumbing Revisions to Existing Bathrooms	$0.00
10	Testing of Existing Plumbing in Bathrooms	$0.00
11	Seating Alcoves in Corridor (ASI #004)	$9,212.98
12	Added Fire Sprinkler Heads to Ensure Adequate Coverage	$2,450.40
14	Remove & Replace Existing Damaged Shear Ply at Library Addition	$0.00
15	Remove & Replace Portion of SOG in Custodian Room A130	$0.00
16	Security System Provisions	$33,769.37
17	Add Expansion Loops on Fire Sprinkler System Piping	$14,774.45
18	Second PG&E Trench Crossing at Kasten Street	$6,877.92
19	Delete Assisted Listening System	($7,186.47)
20	Revised Luminaires in Rooms A117, A118, A119, A120, A122 & A123 (RFI #102)	$7,206.40
21	Route Domestic Water Lines on Roof - Added Sheet Metal	$31,507.55
22	Add Double Detector Check Assembly at Site Fire Water Connection (RFI #131)	$15,687.24
24	Added Trap Primer to Floor Drain in Room A100 (RFI #76)	$3,045.46
26	Re-Route Fire Sprinkler Piping on Roof & at Alcove (RFI #129)	$16,501.01
27	Revised Exterior Light Fixture above West Exterior Door to Courtyard (RFI #157)	$1,311.63
29	Drywall at Roof Rafters in Library Addition Area	$12,836.28
30	Revise Type of Flagpole (ASI #21)	($2,690.00)
31	Additional Rough-in for Security System (ASI #8.1)	$8,017.09
32	Light Fixture & Receptacle in Attic Above Corridor A142	$5,026.84
34	Add Roof Drains to Low Roof - Roofing & Carpentry	$17,127.86
35	Provisions for Future MDF Relocation (RFP #6.1)	$14,559.55
36	Light Fixtures & Receptacles in Attic Above Admin Area	$8,102.72
37.1	Omit Heat Detectors in Sprinkler Protected Attic Spaces	($1,396.34)
38	EV Parking Underground Infrastructure Updates	$973.94

39	Security Wire to Door Frame Contacts	$1,311.60
40	Framing Revisions to Glu-Lam Beam in Admin Hallway (RFI #25R)	$7,080.02
41	Infill Framing at Seating Alcoves in Corridor A140 (ASI #4)	$12,408.09
42.1	Tie-In of Existing Wall to Roof Joists at 15 Line (RFI #100)	$3,318.01
43	Replace Window Sills (RFI #70)	$12,344.09
44	New Rafter in Student Union (RFI #139)	$2,787.20
45	Gable Wall at Line 16 (RFI #141)	$1,936.92
46	Additional Framing at H Line to Align New Roof with Existing Roof (RFI #142)	$1,552.12
48	Replace Rim Joist At Student Union Entry (RFI #145)	$1,690.64
49	Shear Transfer Walls at Shared Prep Room A101 (RFI #171)	$2,694.88
50	Revised Electrical Routing for EV Charging Stations (RFI #207.1)	$2,433.09
51	Framing Revisions at Teaching Walls (RFI's #84 & #84.1)	$1,634.42
52	Delete Drop Ceiling in Room A106 (RFI #212)	($939.00)
53	Added Interior Accent Walls (ASI #17)	$3,443.72
54	Revise Light Fixtures in Flex Room A138 (RFI #219)	$2,214.30
55	Replace Fan Coil A138 with Cassette Type (RFI #153.2)	$7,384.01
56	Revise Ceiling Framing Heights in Admin Area	$7,791.33
57	Install Furred Wall Over Concrete Wall in Corridor A141 (RFI #79.3)	$3,249.79
58	Adding Blocking at North Entry Soffit (RFI #205)	$2,613.26
59	Demo and Re-Framing of Ceiling in Corridor A140 (RFI #127)	$4,342.90
60	Frame Alcove for Display Case (RFI #211)	$2,076.35
61	Curb Adapters for Reduced Tubular Skylights (RFI #164.2)	$6,009.80
62	Bottom of Exterior Wall Flashing (ASI #31)	$43,664.26
63	Fire Caulking at Existing Rafters & Joist in Corridor A142	$4,361.83
64	Extend Sloped Walk (ASI #34)	$4,299.38
65	Appliance Circuit in Hallway A126	$1,665.22
66	Add FRP at Sinks in Servery (ASI #036)	$1,624.80
67.1	Add Conduit for Future Antenna (ASI #35)	$1,764.79
69	Replace Sink in Staff Room A109 (RFI #241)	$947.82
70	Add Roof Drains to Low Roof - Plumbing Portion (RFI #166 & #166.1)	$29,549.33
71	Modifications to Light Fixtures on Cloud Ceilings (RFI #240)	$5,608.01
72	Added Electrical Breakers for HVAC Units (RFI #155)	$1,796.79
73	Added Controls for Exhaust Fans (RFI #247)	$4,696.99
74	Add Power to Motorized Shades (RFI 249)	$4,547.36
75	Structural Bracing for Cord Reel (RFI #252)	$1,866.01
77	Caulking Interior Perimeter of Windows	$9,269.94
78.1	Pendant Mount for Exit Device (RFI #253)	$356.17
79	Added HVAC Controls for Exhaust Fans (RFI #251)	$17,829.47
80	Modify Electrical Outlet Serving Dishwasher (RFI #254)	$1,108.95
81	Field Modifications to Gravity Relief Vents (ASI #37.1)	$1,151.24
	Owner Contingency	**$457,747.20**
	Total	**$668,671.49**

SCHEDULE STATUS - PHASE ONE

Remaining Work:

Exterior and interior work completed excepting window sills, hall picture frames and some finish electrical.

Remaining work involves correcting imperfections, subsequent damage from Subcontractors and requested additional work, including HVAC for the IDF room and additional data outlets.

District may move in at its discretion.

SCHEDULE STATUS - PHASE TWO

QKA has been working on obtaining a building permit from DSA. Presently Plans have been reviewed by DSA, comments addressed by QKA and returned to DSA for back check review commenced on June 6th.

Lathrop has bid the back-check documents to subcontractors for subcontracting cost and has formulated a Guaranteed Maximum Price (GMP).

Award of contract must wait until after DSA has issued a permit.

PHASE TWO - GUARANTEED MAXIMUM PRICE

GMP SUMMARY OF COSTS

Bid Package #	DESCRIPTION OF SCOPE	CONTRACTOR / SUBCONTRACTOR	Base Bid	ALTERNATE: Replace Gym Exterior Windows	ALTERNATE: Paint exterior of Gym	ALTERNATE: Paint exterior of Tech Bldg	ALTERNATE: Replace Tech Building Roof
	General Conditions & Supervision	Lathrop Construction	$ 556,200.00	$ 55,620			
Bid Package 1	HVAC (Remaining scope excluding procurement)	Div 15 Tech	$ 770,000.00				
Bid Package 2	Electrical and Low Voltage (Remaining scope excluding procurement)	O'Rourke Electric	$ 1,123,618.00				
Bid Package 3	Minor Demolition for Remodeling	Cal, Inc.	$ 249,684.00				
Bid Package 4	Earthwork, Asphalt Paving & Utilities	Consolidated Engineering, Inc.	$ 350,000.00				
Bid Package 5	Concrete & Concrete Reinforcing	Berkeley Cement, Inc.	$ 334,616.00				
Bid Package 6	Structural Steel & Metal Fabrications	Metalset, Inc.	$ 62,600.00				
Bid Package 7	Wood Casework, Wood Paneling, & Countertops	Architectural Wood Design	$ 88,120.00				
Bid Package 8	Rough Carpentry & Fiber Cement Siding	CT Builders LLC	$ 306,425.00				
Bid Package 9	Roofing & Roof Insulation	Solano County Roofing, Inc.	$ 229,796.00				$ 91,696
Bid Package 10	Insulation	West Coast Insulation	$ 9,900.00				
Bid Package 11	Coiling Counter Doors	Alcal Specialty Contractors	$ 10,435.00				
Bid Package 12	Aluminum Storefronts, Glazing & Mirrors	Redhawk Glass	$ 72,105.00	$ 493,639			
Bid Package 13	Gypsum Board Assemblies	Northern Pacific Drywall	$ 202,744.00				
Bid Package 14	Acoustical Ceilings & Panels	Stockham Construction	$ 186,974.00				
Bid Package 15	Resilient Flooring, Resilient Athletic Flooring & Tile Carpeting	All County Flooring	$ 85,095.00				
Bid Package 16	Fluid Applied Flooring	Elite Waterproofing & Epoxy Flooring	$ 28,500.00				
Bid Package 17	Painting & High Performance Coatings	KBI Painting	$ 79,395.00		$ 47,305	$ 16,830	
Bid Package 19	Toilet Compartments & Accessories	American Sheet Metal	$ 20,378.00				
Bid Package 20	Metal Lockers	American Sheet Metal	$ 12,587.00				
Bid Package 21	Food Service Equipment	Myers Food Service Equipment	$ 203,162.00				
Bid Package 22	Plumbing	American Plumbing Systems, Inc.	$ 583,974.00				
Bid Package 2	Revisions to Electrical Scope Following Early Bid Period	O'Rourke Electric	$ 11,430.00				
Bid Package 4	May 4th Updated Grading, SD, SS, and Water Revisions to BP #4	Consolidated Engineering, Inc.	$ 91,000.00				
Bid Package 5	May 4th Updated Concrete Mow Band, Flatwork and Vertical Curbs to BP #5	Berkeley Cement, Inc.	$ 28,975.00				
	Surveying for Utilities, Building and Sitework	Brelje & Race	$ 20,000				
	Furnish only Doors, Frames, Hardware (Install in LCA Misc.)	Norcal Doors & Cabinets	$ 238,500				
	Chain Link Gates at Mechanical Enclosures	Ahlborn Fence & Steel, Inc.	$ 26,507				
	Installation of New Railings	Metalset, Inc.	$ 16,700				
	Striping & ADA Signage	Striping Graphics	$ 12,900				
	Signage (Installed)	A Good Sign	$ 12,500				
	1-month Partial Supervision for Installation & Testing of Generator	Lathrop Construction	$ 28,450				
	SWPPP / Erosion Control Work	Lathrop Construction	$ 40,614				
	Final Clean	Lathrop Construction	$ 20,525	$ 10,000			
	BP Exclusions at Building / LCA Misc. Work	Lathrop Construction	$ 317,116	$ 10,000			
	BP Exclusions at Site / LCA Misc. Work	Lathrop Construction	$ 49,263				
	SUBTOTAL		**$ 6,480,788**	**$ 569,259**	**$ 47,305**	**$ 16,830**	**$ 91,696**
	LCA Fee (4.45%) (w/out Allow. & Contingency)		$ 288,395	$ 25,332	$ 2,105	$ 749	$ 4,080
	Liability & Builders Risk Insurance		$ 125,291	$ 9,440	$ 774	$ 295	$ 1,508
	Bond		$ 79,808	$ 6,993	$ 573	$ 218	$ 1,117
	SUBTOTAL		**$ 6,974,282**	**$ 611,024**	**$ 50,757**	**$ 18,092**	**$ 98,401**
	Owner Allowances						
	Prep, refinish, and repaint exterior railings and bracing under stairs		$ 25,000				
	Replace exterior siding, plaster trim, plaster, etc. at Gym & Tech Exteriors		$ 50,000	$ 30,000			
	Lath & plaster at Gym roof mechanical wells		$ 25,000				
	Weather Barrier per Section 07 2500 at Tech exterior siding patch and 3 mechanical enclosures		$ 20,000				
	Patch and repair of Existing Tile in Gym Restrooms		$ 7,500				
	Unforeseen Dry Rot Repairs		$ 50,000				
	At Gym Refurbish Two Skylights over New Weight Room & add Four Translucent Ceiling Panels		$ 15,000				
	Contingency 10%		$ 697,428	$ 61,102	$ 5,076	$ 1,809	$ 9,840
	SUBTOTAL		**$ 7,864,210**	**$ 702,126**	**$ 55,832**	**$ 19,901**	**$ 108,241**
	Early Procurement Award (BP #01 & BP #02)		**$ 1,336,814**	**N/A**	**N/A**	**N/A**	**N/A**
	GMP TOTAL		**$ 9,201,024**	**$ 702,126**	**$ 55,832**	**$ 19,901**	**$ 108,241**
				ALTERNATE: Replace Gym Exterior Windows	**ALTERNATE: Paint exterior of Gym**	**ALTERNATE: Paint exterior of Tech Bldg**	**ALTERNATE: Replace Tech Building Roof**

DETAILED BUDGET

M.U.S.D. PHASE ONE PROJECT

Final G.M.P.Budget

	Available	Elgible
Series A Bond (less issuance cost)	18,884,464	
Series B Bond	13,847,127	
Interest to date	119,912	
Issuance cost and Interset paid	(2,023,645)	
State Bonds		
	30,827,859	**-**

Description	Original Budget	Expeneded To Date	Remaining Balance	Forecast	Surplus (Shortfall)
*Construction Total (LLB GMP)w/ allowance (*less unused allowances)	14,145,498	14,352,381	(206,883)	14,352,381	(206,883)
*Construction Contingency (per GMP)	1,366,140	388,184	977,956	565,820	800,320
Temporary Classroom Site (Lathrop)	450,000	391,408	58,592	450,000	-
Temporary Classroom (Mobile Modular)	115,864	162,545	(46,681)	162,545	(46,681)
PG&E Electric	*70,000*	40,730	29,270	*70,000*	-
Temp Construction Utility	*45,000*	*15,708*	*29,292*	*45,000*	-
Lathrop LLB Preconstruction Fee*	20,240	20,240	-	20,240	-
Fixtures and Furniture	*250,000*	*177,814*	*72,186*	*250,000*	-
California Dept of Education	*10,000*	-	*10,000*	*10,000*	-
C.D.E. Funding Consultant	*6,000*	*11,329*	*(5,329)*	*11,329*	(5,329)
DSA Permit Fees	*125,000*	*94,931*	*30,069*	*125,000*	-
County of Mendocino Fees	10,000	11,504	(1,504)	11,504	(1,504)
Facility Master Plan (QKA)	34,500	9,240	25,260	34,500	-
A / E Basic Services (QKA)	1,578,664	1,269,258	309,406	1,578,664	-
A / E Add Fire Sprinkler Engineer (QKA)	33,000	*18,983*	*14,017*	33,000	-
A / E Add Kitchen Consultant (QKA)	9,240	*7,946*	*1,294*	9,240	-
A / E Add Landscape Architect (QKA)	53,350	*48,848*	*4,503*	53,350	-
A / E Add Civil Engineer (QKA)	66,000	*62,700*	*3,300*	66,000	-
A / E Add AS BUILT (QKA)	6,600	*6,590*	*10*	6,600	-
A / E Add Energy consultant (QKA)	3,575	*4,580*	*(1,005)*	4,580	(1,005)
A / E Zero Net Energy/ Reclaim H20 (QKA)	101,400	*83,215*	*18,185*	101,400	-
A / E Temporary Classrooms design (QKA)	89,300	*89,300*	-	89,300	-

M.U.S.D. PHASE ONE PROJECT

Final G.M.P.Budget

	Available	Elgible
Series A Bond (less issuance cost)	18,884,464	
Series B Bond	13,847,127	
Interest to date	119,912	
Issuance cost and Interset paid	(2,023,645)	
State Bonds		
	30,827,859	**-**

Description	Original Budget	Expeneded To Date	Remaining Balance	Forecast	Surplus (Shortfall)
A / E reimbursables, Blueprinting (QKA)	25,000	*21,840*	*3,160*	25,000	-
Energy Consultant (Sage)	125,000	*31,605*	*93,395*	125,000	-
Project/Construction Management (A Arc)	120,000	124,100	(4,100)	124,100	(4,100)
C M reimbursement (A Arc)	-	-		-	-
Construction Inspector of Record (Morton site / NATS inplant)	199,800	*207,300*	*(7,500)*	199,800	-
Materials Testing and Inspection (Laco)	38,000	83,549	(45,549)	83,549	(45,549)
Survey, boundary (SHN)	18,000	23,565	(5,565)	18,000	-
Sewer line Inspection (Subtronic Corp.)	20,000	19,183		20,000	-
Geotechnical investigation (Brunsing)	14,800	49,980	(35,180)	49,980	(35,180)
CEQA Environmental Consultant (Rincon) & Archiologial monitor	31,174	142,833	(111,659)	*141,517*	(110,343)
Haz. Mat. Abatement (with construction)	-	-	-	-	-
Haz. Mat.Oversight	*15,000*	*5,274*	*9,726*	*5,274*	9,726
Containers and Debris Boxes	5,000	3,800	1,200	5,000	-
Misc. legal notices etc.	*5,000*	76,788	(71,788)	*76,788*	(71,788)
Project Reserve	-			-	-
	19,206,145	18,057,253	1,148,075	18,924,461	281,684

GMP allownaces added to original budget and Contingency reconciled

Projected Balance of funds on hand 11,903,397

M.U.S.D. PHASE TWO PROJECT

Schematic Design
w/ GMP 5/23/23

	Available	Elgible
Series A Bond (less issuance cost)	-	
Series B Bond	11,903,397	
Developer Fees	200,000	
State Bonds		
	12,103,397	**-**

Description	Revised Budget	Expeneded To Date	Remaining Balance	Forecast	Surplus (Shortfall)
Gymnasium & Tech Ctr. Construction	8,311,096	-	8,311,096	8,311,096	-
Allowances (all categories)	192,500			192,500	
Alternate 1 - Exterior Windows Gym	702,126			702,126	
Alternate 2 - Paint Exterior Gym	55,832			55,832	
Alternate 3 - Paint Exterior Tech Building	19,901			19,901	
Alternate 4 - Exterior tech building Reroof	108,241			108,241	
Industrial Arts Modernization Construction	-	-	-	-	
Community School Construction	297,723	-	297,723	297,723	
Construction Contingency (Gym & Tech)	697,428		697,428	697,428	-
PG&E Electric	-	-	-	-	-
Education and TelecomunicationsTechnology	-	-	-	-	-
Fixtures and Furniture	-	-	-	-	-
California Dept of Education	-	-	-	-	-
C.D.E. Funding Consultant	-	-	-	-	-
DSA Permit Fees (ph 2 fees added)	*70,000*	*64,300*	*5,700*	*70,000*	-
County of Mendocino Fees	-	-	-	-	-
Facility Master Plan (QKA)		-	-		-
A / E Basic Services Gym & tech (QKA)	955,527	821,378	134,149	955,527	-
A / E Basic Services Industrial Arts (QKA) (schematic design only)	36,105				
A / E Basic Services Community School (QKA) (schematic design only)	47,104				
A / E Add Fire Sprinkler Engineer (QKA)		-	-	-	-

M.U.S.D. PHASE TWO PROJECT

Schematic Design
w/ GMP 5/23/23

	Available	Elgible
Series A Bond (less issuance cost)	-	
Series B Bond	11,903,397	
Developer Fees	200,000	
State Bonds		
	12,103,397	**-**

Description	Revised Budget	Expeneded To Date	Remaining Balance	Forecast	Surplus (Shortfall)
A / E Add Kitchen Consultant (QKA)	7,050	-	*7,050*	7,050	-
A / E Add Landscape Architect (QKA)		-	-		-
A / E Add Civil Engineer (QKA)	21,450	*15,081*	*6,369*	21,450	-
A / E Add Energy consultant (QKA)	8,700	*8,700*	-	8,700	-
A / E Elevator Consultant (QKA)	17,600	-	*17,600*	17,600	-
A / E reimbursables, Blueprinting (QKA)		*3,472*	*(3,472)*	3,472	(3,472)
Energy Consultant (Sage)		-	-		-
Project/Construction Management (A Arc)	120,000	56,800	63,200	120,000	-
C M reimbursement (A Arc)	20,000	16		20,000	-
Construction Inspector of Record (to be determined)	200,000	-	*200,000*	200,000	-
Materials Testing and Inspection (Laco)	90,000	-	90,000	90,000	-
Geotechnical investigation (Brunsing)		-	-	-	-
CEQA Environmental Consultant (Rincon)	70,000	-	70,000	70,000	-
Haz. Mat. Abatement (with construction)		-	-	-	-
Haz. Mat.Oversight		-	-		-
Containers and Debris Boxes			-		-
Misc. legal notices etc.		-	-	-	-
Project Reserve	-			-	-
	12,048,383	969,747	9,896,843	11,968,646	(3,472)

**** Alternates include 10 % contingency***

Projected Balance of funds on hand 134,752

Lathrop CONSTRUCTION ASSOCIATES, INC.

May 19, 2023

Mendocino High School Phase 2 Gym & Tech Building Modernization (Mendocino, CA)

GMP SUMMARY OF COSTS

Bid Package #	DESCRIPTION OF SCOPE	CONTRACTOR / SUBCONTRACTOR	Base Bid	ALTERNATE: Replace Gym Exterior Windows	ALTERNATE: Paint exterior of Gym	ALTERNATE: Paint exterior of Tech Bldg	ALTERNATE: Replace Tech Building Roof
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Bid Package 3	Minor Demolition for Remodeling	Cal, Inc.	$ 249,684.00				
Bid Package 4	Earthwork, Asphalt Paving & Utilities	Consolidated Engineering, Inc.	$ 350,000.00				
Bid Package 5	Concrete & Concrete Reinforcing	Berkeley Cement, Inc.	$ 334,616.00				
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Bid Package 7	Wood Casework, Wood Paneling, & Countertops	Architectural Wood Design	$ 88,120.00				
Bid Package 8	Rough Carpentry & Fiber Cement Siding	CT Builders LLC	$ 306,425.00				
Bid Package 9	Roofing & Roof Insulation	Solano County Roofing, Inc.	$ 229,796.00				$ 91,696
Bid Package 10	Insulation	West Coast Insulation	$ 9,900.00				
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Bid Package 13	Gypsum Board Assemblies	Northern Pacific Drywall	$ 202,744.00				
Bid Package 14	Acoustical Ceilings & Panels	Stockham Construction	$ 186,974.00				
Bid Package 15	Resilient Flooring, Resilient Athletic Flooring & Tile Carpeting	All County Flooring	$ 85,095.00				
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Bid Package 22	Plumbing	American Plumbing Systems, Inc.	$ 583,974.00				
Bid Package 2	Revisions to Electrical Scope Following Early Bid Period	O'Rourke Electric	$ 11,430.00				
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Bid Package 5	May 4th Updated Concrete Mow Band, Flatwork and Vertical Curbs to BP #5	Berkeley Cement, Inc.	$ 28,975.00				
	Surveying for Utilities, Building and Sitework	Brelje & Race	$ 20,000				
	Furnish only Doors, Frames, Hardware (Install in LCA Misc.)	Norcal Doors & Cabinets	$ 238,500				
	Chain Link Gates at Mechanical Enclosures	Ahlborn Fence & Steel, Inc.	$ 26,507				
	Installation of New Railings	Metalset, Inc.	$ 16,700				
	Striping & ADA Signage	Striping Graphics	$ 12,900				
	Signage (Installed)	A Good Sign	$ 12,500				
	1-month Partial Supervision for Installation & Testing of Generator	Lathrop Construction	$ 28,450				
	SWPPP / Erosion Control Work	Lathrop Construction	$ 40,614				
	Final Clean	Lathrop Construction	$ 20,525	$ 10,000			
	BP Exclusions at Building / LCA Misc. Work	Lathrop Construction	$ 317,116	$ 10,000			
	BP Exclusions at Site / LCA Misc. Work	Lathrop Construction	$ 49,263				
	SUBTOTAL		**$ 6,480,788**	**$ 569,259**	**$ 47,305**	**$ 16,830**	**$ 91,696**
	LCA Fee (4.45%) (w/out Allow. & Contingency)		$ 288,395	$ 25,332	$ 2,105	$ 749	$ 4,080
	Liability & Builders Risk Insurance		$ 125,291	$ 9,440	$ 774	$ 295	$ 1,508
	Bond		$ 79,808	$ 6,993	$ 573	$ 218	$ 1,117
	SUBTOTAL		**$ 6,974,282**	**$ 611,024**	**$ 50,757**	**$ 18,092**	**$ 98,401**
	Owner Allowances						
	Prep, refinish, and repaint exterior railings and bracing under stairs		$ 25,000				
	Replace exterior siding, plaster trim, plaster, etc. at Gym & Tech Exteriors		$ 50,000	$ 30,000			
	Lath & plaster at Gym roof mechanical wells		$ 25,000				
	Weather Barrier per Section 07 2500 at Tech exterior siding patch and 3 mechanical enclosures		$ 20,000				
	Patch and repair of Existing Tile in Gym Restrooms		$ 7,500				
	Unforeseen Dry Rot Repairs		$ 50,000				
	At Gym Refurbish Two Skylights over New Weight Room & add Four Translucent Ceiling Panels		$ 15,000				
	Contingency 10%		$ 697,428	$ 61,102	$ 5,076	$ 1,809	$ 9,840
	SUBTOTAL		**$ 7,864,210**	**$ 702,126**	**$ 55,832**	**$ 19,901**	**$ 108,241**
	Early Procurement Award (BP #01 & BP #02)		**$ 1,336,814**	**N/A**	**N/A**	**N/A**	**N/A**
	GMP TOTAL		**$ 9,201,024**	**$ 702,126**	**$ 55,832**	**$ 19,901**	**$ 108,241**
				ALTERNATE: Replace Gym Exterior Windows	**ALTERNATE: Paint exterior of Gym**	**ALTERNATE: Paint exterior of Tech Bldg**	**ALTERNATE: Replace Tech Building Roof**

Exclusions / Clarifications:

Removal of existing temporary portables and ramps in parking lot
Power and water usage fees
Importing of construction water (i.e. trucking in water for use during construction).
Testing lab costs for Aluminum Window/Storefront water tests
Concrete Floor Moisture Content & pH Testing per Spec. Section 09 0512
Site security guard
Tape vapor barrier seams and joints at wall insulation
Removal of hazardous materials
Builder's Risk Earthquake Coverage (removed in original RFP)
Furnishing of OFCI Short-Throw Projectors 19/A-A2.1.1 (installation is included in Lathrop's scope)
Furnishing of OFCI Display Monitors 20/A-A2.1.1 (installation is included in Lathrop's scope)
Furnish & install of OFOI Drying Rack 37/A-B2.1
Landscape and planting, none shown
Section 07 2633 Water Vapor Emission Control for flooring (except at Fluid Applied Epoxy Flooring)
Exterior scaffolding at Gym or Tech Building
Hazardous liquid removal at existing grease interceptor PD-A2.0 (clean demo costs are included)
Hazardous liquid removal at existing generator / fuel tank 24/A-B2.0 (clean demo costs are included)
Hazardous liquid removal at existing fuel tank D/C1 (clean demo costs are included)
SWPPP Permits & Fees (SWPPP implementation and monitoring is included)
Encroachment permit fees per 31 1000 Site Preparation
Window shades.
Final clean does not include cleaning of interior or exterior of the exterior Gymnasium Building Windows
Kynar finish at new railings - For example: Note 3/A-1.2
Removal of existing drywall (down to studs) in locations where it is not specifically called out to be done (Demolition Plan General Note #8 on Sheets A-A2.1.0, A-A2.2.0, A-B2.0 and sim. EXCLUDED)
STC doors - included as Masonite STC-44 wood doors not covered as STC-46 Overly doors
Butt Hinges have been included as Stanley Hinges which carry a lifetime waranty
New lath and plaster and repairs to existing lath and plaster, see Allowance
New Seals & Gaskets at Existing Skylights on Gym - Note 9/A-A4.1 - see Allowance.
All repair and replacement of existing stair bracing Note 7/A-A5.1 - see Allowance.
All prep and paint of existing railings Note 21/A-A2.1.1 - see Allowance.

CLM Inspection services
27991 South Highway 1
Point Arena, CA 95468
chrislmckay@hotmail.com Project Inspection - Consulting - Plan Check

Proposal for Inspection Services

June 1, 2023

Don Alameida

555 S. Main Street, Suite 2

Sebastapol, CA 95472

Re: Proposal to provide DSA Project Inspection Services for the
Mendocino High School, Mendocino School District DSA application #120654

Dear Don,
Thank you for the opportunity to provide this proposal for the referenced project. We pride ourselves in providing the highest standard of Public School Construction Inspection. We are grateful for the relationships we have built and appreciate the teams with which we have been fortunate to work.

CLM Inspection Services will provide all required Division of the State Architect: Project Inspections, File Submissions and Project File Maintenance for the fee of $3,000 (three thousand) dollars weekly for the project duration schedule. Should the project exceed the anticipated schedule additional funds may be sought. See attached for rate breakdown of services provided. CLM Inspections will provide all necessary labor, materials, and services to ensure professional inspections in accordance with School District and DSA standards.

Christopher L McKay
CLM Inspection Services

CLM Inspection services
27991 South Highway 1
Point Arena, CA 95468

PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

For submission to the governing board and the county superintendent of schools and in accordance with the public disclosure requirements of AB 1200 (Statutes of 1991, Chapter 1213), as revised by AB 2756 (Statutes of 2004), and G.C. 3547.5 (Statutues of 2004, Chapter 25)

Name of Bargaining Unit:	Mendocino Teachers Association (MTA), Certificated Management
Certificated, Classified, Other:	Certificated

The proposed agreement covers the period beginning: July 1, 2023 (date) and ending: June 30, 2024 (date)

The Governing Board will act upon this agreement on: June 13, 2023 (date)

Copies of the board-approved budget revisions and board minutes must be submitted within 45 days. If the board-approved revisions are different from the proposed budget adjustments in Column 2 of the "Financial Impact of Proposed Agreement on Current Year Generl Fund" form, please provide a detailed report upon approval by the district's governing board.

Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.

A. Proposed Change in Compensation

	Compensation	Annual Cost Prior to Proposed Agreemnt	Fiscal Impact of Proposed Agreement		
			Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
		FY 2022-23 (2nd Int)	FY 2022-23	FY 2023-24	FY 2024-25
1	**Salary Schedule** (This is to include Step and Column, which is also reported separately in Item 6.)	$ 3,702,132	$ -	$ -	$ -
			0.00%	0.00%	0.00%
2	**Other Compensation -** Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	$ 187,702		$ 15,835	$ (2,835)
			0.00%	8.44%	-1.51%
	Description of other compensation	Stipends, add'l duty, subs		$1,400 (prorated) one-time to PT EEs.	
3	**Statutory Benefits -** STRS, PERS, FICA, WC, UI, Medicare, etc.	$ 1,395,491		$ 868	$ (148)
			0.00%	0.06%	-0.01%
4	**Health/Welfare Plans**	$ 418,368		$ 38,860	$ (38,860)
			0.00%	9.29%	-9.29%
5	**Total Compensation** - Add Items 1 through 4 to equal 5	$ 5,703,693	$ -	$ 55,563	$ (41,843)
			0.00%	0.97%	-0.73%
6	**Step and Column -** Due to movement plus any changes due to settlement. This is a subset of Item No. 1.				
7	**Total Number of Represented Employees** (Use FTEs if appropriate)	48.90			
8	**Total Compensation Average Cost per Employee**	$ 116,640	$ -	$ 1,136	$ (856)
			0.00%	0.97%	-0.73%
9	**Cost of 1% after above compensation** (salary and satutory benefits)				
			#DIV/0!	#DIV/0!	#DIV/0!

PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

For submission to the governing board and the county superintendent of schools and in accordance with the public disclosure requirements of AB 1200 (Statutes of 1991, Chapter 1213), as revised by AB 2756 (Statutes of 2004), and G.C. 3547.5 (Statutues of 2004, Chapter 25)

Name of Bargaining Unit:	Classified Employees of Mendocino Unified Schools (CEMUS), Classified Management
Certificated, Classified, Other:	Classified

The proposed agreement covers the period beginning:	July 1, 2023 (date)	and ending:	June 30, 2024 (date)
The Governing Board will act upon this agreement on:	June 13, 2023 (date)		

Copies of the board-approved budget revisions and board minutes must be submitted within 45 days. If the board-approved revisions are different from the proposed budget adjustments in Column 2 of the "Financial Impact of Proposed Agreement on Current Year Generl Fund" form, please provide a detailed report upon approval by the district's governing board.

Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.

A. Proposed Change in Compensation

	Compensation	Annual Cost Prior to Proposed Agreemnt	Fiscal Impact of Proposed Agreement		
			Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
		FY 2022-23 (2nd Int)	FY 2022-23	FY 2023-24	FY 2024-25
1	**Salary Schedule** (This is to include Step and Column, which is also reported separately in Item 6.)	$ 2,035,813			
			0.00%	0.00%	0.00%
2	**Other Compensation** - Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	$ 96,603		$ 3,560	$ (3,560)
			0.00%	3.68%	-3.69%
	Description of other compensation	Stipends, add'l duty, subs		$1,400 (prorated) one-time to PT EEs.	
3	**Statutory Benefits** - STRS, PERS, FICA, WC, UI, Medicare, etc.	$ 765,077		$ 407	$ (407)
			0.00%	0.05%	-0.05%
4	**Health/Welfare Plans**	$ 464,831		$ 36,077	$ (36,077)
			0.00%	7.76%	-7.76%
5	**Total Compensation** - Add Items 1 through 4 to equal 5	$ 3,362,324	$ -	$ 40,043	$ (40,044)
			0.00%	1.19%	-1.19%
6	**Step and Column** - Due to movement plus any changes due to settlement. This is a subset of Item No. 1.				
7	**Total Number of Represented Employees** (Use FTEs if appropriate)	49.39			
8	**Total Compensation Average Cost per Employee**	$ 68,080	$ -	$ 811	$ (811)
			0.00%	1.19%	-1.19%
9	**Cost of 1% after above compensation** (salary and satutory benefits)				
			#DIV/0!	#DIV/0!	#DIV/0!

PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

Please provide the following explanations with regard to the Proposed Agreement described on tab 1. If you need additional space, please use the "Other Comments" section on Tab 2b. Explanations II

A. *continued*

Please include comments and explanations as necessary to explain Tab 1 Proposed Agreement, including any off-schedule stipends, bonuses or other payments. If there will be composite rates, or any other specifics on any compensation changes, include specifics such as amount saved, staff affected and total cost.

For all units: Members enrolled in the district health insurance program will receive a one-time increase in the district-paid health insurance cap to cover the costs of the 2023-24 health insurance increase, including WABE, which will be paid to employees. Part-time employees who do not receive district health insurance will receive a one-time taxable payment of $1,400, prorated by the percentage of their employment. Total one-time cost in 2023-24 is $81,886 (Funds 01, 12, 13). Since district backfills both Funds 12 and 13, impact is captured here.

For MTA members: Teachers who are requested to perform duties exclusive of adjunct duties beyond the workday and/or school year shall be paid at a rate of $48 per hour. This is an increse of 92% over the current $25 per hour rate. Total ongoing annual cost = $13,720.

Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes [X] No [ ]

If yes, please describe the cap amount.

Certificated Cap, including Certificated Management = $9,618.84
Classified Cap = $12,939.20
Classified Management Cap = $10,341.48
For 2023-24, the cap will increase in varying amounts tied to the type of plan chosen by each member enrolled in the district health insurance program. For Certificated and Classified Management, the range of increase in the cap is between $1,269 and $477. For Classified, the range of increase in the cap is between $1,404 and $477.

B. **Proposed Negotiated Changes in Noncompensation Items** (i.e., class size adjustments, staff development days, teacher prep time, furlough days, etc.) Include specifics such as amount saved, staff affected and total cost.

Agreed to add a line item of 2% annually in anticipation of salary negotiations during which the final amount will be set. This line item is added as a Negotiation Reserve Line Item, beginning in 2024-25.

C. **What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement?** Include the impact of non-negotiated change such as staff reductions and program reductions/eliminations.

D. **Is contingency or restoration language included in the proposed agreement?** If so, include specific areass identified.

None

E. **Source of funding for proposed agreement (both Unrestricted and restricted amounts) in the Current Year.**

General Fund Revenues ● Special Reserve ● Expenditure Reductions ● Other (please explain)

1. Current Year:

To help fund the one-time increase in the health insurance cap and the one-time payout to part-time employees in 2023-24, the district will not make the $75,000 transfer to Deferred Maintenance, and will instead use these funds to help support this agreement. The general fund will support the remaining $6,886.

The ongoing increase to the additional duty hourly rate will be supported by the general fund.

2. How will the ongoing cost of the proposed agreement be funded in future years?

General Fund Revenues ● Special Reserve ● Expenditure Reductions ● Other (please explain)

The multi-year projection at 2nd Interm included staff reductions and use of special reserve Fund 17 in order to maintain Positive certification. Staff reductions and use of Fund 17 continue to be necessary.

PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

Please provide the following explanations with regard to the Proposed Agreement described on tab 1. If you need additional space, please use the "Other Comments" section on Tab 2b. Explanations II

E. *Continued*

3. If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? Also indicate

General Fund Revenues ● Special Reserve ● Expenditure Reductions ● Other (please explain)

Not a multi-year agreement.

4. What is the impact of this agreement on deficit spending in the current and/or future years:

There is no cost/impact in the current year.

To help fund the one-time increase in the health insurance cap and the one-time payout to part-time employees in 2023-24, the district will not make the $75,000 transfer to Deferred Maintenance, and will instead use these funds to help support this agreement. The general fund will support the remaining $6,886.

The ongoing increase to the additional duty will be supported by the general fund.

5. Is this agreement part of a multiyear contract? If so, what specific years are covered?

No

6. Does this agreement have reopeners? If so, in what areas?

No

7. Other Comments:

None

F. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Bargaining Unit: Mendocino Teachers Association (MTA), Certificated Management, Classified Employees of Mendocino Unified Schools (CEMUS), Classified Management

	Column 1 Latest Board Approved Budget before settlement as of: FY 2022-23 (2nd Int)	**Column 2** Adjustments as of Result of Settlement	**Column 3** Other Revisions Est Act Update	**Column 4** Total Impact on Budget (Columns 1+2+3)
REVENUES				
LCFF Revenue Limit Source (8010-8099)	$ 7,584,437		$ 130,136	$ 7,714,573
Remaining Revenues (8100-8799)	$ 1,800,516		$ 800,069	$ 2,600,585
TOTAL REVENUES	$ 9,384,953	$ -	$ 930,205	$ 10,315,158
EXPENDITURES				
Certificated Salaries (1000-1999)	$ 3,889,834	$ -	$ 23,136	$ 3,912,970
Classified Salaries (2000-2999)	$ 2,132,415	$ -	$ (30,308)	$ 2,102,107
Employee Benefits (3000-3999)	$ 3,043,767	$ -	$ (16,647)	$ 3,027,120
Books and Supplies (4000-4999)	$ 499,981		$ 29,714	$ 529,695
Services, Other Operating Expenses (5000-5999)	$ 994,348		$ 59,397	$ 1,053,745
Capital Outlay (6000-6599)	$ 42,231		$ 103,000	$ 145,231
Other Outgo (7100-7299) (7400-7499)	$ 21,500			$ 21,500
Direct Support/Indirect Cost (7300-7399)	$ (6,000)			$ (6,000)
Other Adjustments				
TOTAL EXPENDITURES	$ 10,618,076	$ -	$ 168,292	$ 10,786,368
Operating Surplus (Deficit)	$ (1,233,123)	$ -	$ 761,913	$ (471,210)
Transfers In & Other Sources (8910-8979)	$ 40,000		$ -	$ 40,000
Transfers Out & Other Uses (7610-7699)	$ 259,339	$ -	$ (6,960)	$ 252,379
Contributions (8980-8999) *should = 0*	$ -			$ -
		see below		
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ (1,452,462)	$ -	$ 768,873	$ (683,589)
BEGINNING BALANCE	$ 2,671,976	$ 2,671,976	$ 2,671,976	$ 2,671,976
Prior-Year Adjustments/Restatements (9793/9795)	$ (30,237)		$ 30,237	$ -
CURRENT-YEAR ENDING BALANCE	$ 1,189,277	$ 1,189,277	$ 1,958,150	$ 1,988,387
COMPONENTS OF ENDING BALANCE:				
Revolving Cash (9130)	$ 10,000			$ 10,000
Restricted	$ 242,784		$ 555,803	$ 798,587
Assigned	$ 42,572		$ (2,685)	$ 39,887
Reserve for Economic Uncertainties (9789)	$ 435,097		$ 6,453	$ 441,550
Unappropriated Amount (9790)	$ 458,824			$ 698,363
Fund 17	$ 878,000			$ 878,000

If the total amount of the adjustment column above does not agrree with the amount of the Total Compensation Increase in Section A, Line 5, Page 1 (i.e. increase was partially budgeted), explain the variance below:

No impact in current year.

G. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Multi-Year Projection
General Fund 01

Enter Bargaining Unit: Mendocino Teachers Association (MTA), Certificated Management, Classified Employees of Mendocino Unified Schools (CEMUS), Classified Management

	Year 1	Year 2	Year 3
	FY 2022-23 (2nd Int)	FY 2023-24	FY 2024-25
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue Limit Sources (8010-8099)	$ 7,714,573	$ 7,827,241	$ 7,868,343
Remaining Revenues (8100-8799)	$ 2,600,585	$ 1,344,561	$ 1,234,869
TOTAL REVENUES	$ 10,315,158	$ 9,171,802	$ 9,103,212
EXPENDITURES			
Certificated Salaries (1000-1999)	$ 3,912,970	$ 3,826,782	$ 3,499,622
Classified Salaries (2000-2999)	$ 2,102,107	$ 2,130,455	$ 1,930,574
Employee Benefits (3000-3999)	$ 3,027,120	$ 3,086,827	$ 2,763,196
Books and Supplies (4000-4999)	$ 529,695	$ 386,762	$ 406,100
Services, Other Operating Expenses (5000-5999)	$ 1,053,745	$ 897,806	$ 942,696
Capital Outlay (6000-6999)	$ 145,231	$ -	$ -
Other Outgo (7100-7299) (7400-7499)	$ 21,500	$ 21,500	$ 10,000
Direct Support/Indirect Cost (7300-7399)	$ (6,000)	$ (6,000)	$ (6,000)
Other Adjustments	$ -	$ -	$ -
TOTAL EXPENDITURES	$ 10,786,368	$ 10,344,132	$ 9,546,188
Operating Surplus (Deficit)	$ (471,210)	$ (1,172,330)	$ (442,976)
Transfers In & Other Sources (8910-8979)	$ 40,000	$ 278,437	$ 452,496
Transfers Out & Other Uses (7610-7699)	$ 252,379	$ 204,459	$ 223,015
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ (683,589)	$ (1,098,352)	$ (213,495)
BEGINNING BALANCE	$ 2,671,976	$ 1,988,387	$ 890,035
Prior-Year Adjustments/Restatements (9793/9795)	$ -	$ -	$ -
CURRENT-YEAR ENDING BALANCE	$ 1,988,387	$ 890,035	$ 676,540
COMPONENTS OF ENDING BALANCE:			
Non Spendable/Revolving Cash/Restricted (9711-9740)	$ 808,587	$ 429,871	$ 113,772
Reserved for Economic Uncertainties (9770)	$ 441,550	$ 421,944	$ 390,768
Board Designated Amounts - Assigned (9775-9780)	$ 39,887	$ 38,221	$ 172,000
Unappropriated Amounts (9790)	$ 698,363	$ (1)	$ 0
	Fund 17 Balance	Fund 17 Use	Fund 17 Use
	878,000	(238,437)	(412,496)
	Fund 17 Net Balance	639,563	227,067

PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

H. Impact of Proposed Agreement on Current Year Unrestricted Reserves

1. State Minimum Reserve Calculation (including the cost of the proposed collective bargaining agreement).

	Year 1	Year 2	Year 3
a. Total Expenditures, Transfers Out, and other uses	$ 11,038,747.43	$ 10,548,591.00	$ 9,769,203.00
b. State standard minimum reserve percentage for this district *(use drop down list)*	4%	4%	4%
c. State standard minimum reserve amount for this district (line 1 times line 2) or greater of 5% or $65,000 ADA < 300; 4% or $50,000 ADA = 301-1,000; 3% ADA = 1,001-30,000; 2% ADA 30,001-400,000; 1% ADA > 400,001	$ 441,549.90	$ 421,943.64	$ 390,768.12

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a. General Fund Combined Ending Balance	$ 1,988,387.05	$ 890,035.05	$ 676,540.05
b. Special Reserve Fund (17) Ending Balance	$ 878,000.00	$ 639,563.00	$ 227,067.00
COMPONENTS OF ENDING FUND BALANCE			
c. Nonspendable (Revolving cash, prepaid, etc.)	$ 10,000.00	$ 10,000.00	$ 10,000.00
d. Restricted	$ 798,587.00	$ 419,871.00	$ 103,772.00
e. Committed	$ -	$ -	$ -
f. Assigned Year 3 includes $30k site accounts, $142k negotiation placeholder (equivelent to 2% increase as per TA).	$ 39,887.00	$ 38,221.00	$ 172,000.00
g. Reserve for Economic Uncertainty	$ 441,550.00	$ 421,944.00	$ 389,307.00
h. Unassigned and Unappropriated	$ 1,576,362.00	$ 639,563.00	$ 407,055.00
Subtotal Assigned, Unassigned & Unappropriated	$ 2,057,799.00	$ 1,099,728.00	$ 968,362.00
Total Components of Ending Fund Balance	$ 2,866,386.00	$ 1,529,599.00	$ 1,082,134.00
Assigned & Unassigned balances above the minimum reserve requirement	$ 1,616,249.10	$ 677,784.36	$ 577,593.88

3. Do unrestricted reserves meet the state standard minimum reserve amount?
Line 21 > Line 8 (will calculate)

Yes	No	Yes	No	Yes	No
X		X		X	

If "No", how do you plan to restore?

If "Yes" and reserves are higher than State required REU (line 8), please substantiate need to have higher reserves.

Community funded Districts such as Mendocino Unified are subject to revenue risks from potential economic downturns that may affect tax rolls, potential direct reduction of tax revenues should a charter school be opened in the District, and potential changes in state funding formulas affecting the 'fair share' under the lcff and the District of Choice program. Therefore higher reserves are required in order to cushion the impacts should any of these events occur.

I. Certification

To be signed by the district Superintendent and Chief Business Official upon submission to the governing board and by the Board President upon formal board action on the proposed agreement.

Signatures of the district Superintendent and the Chief Business Official must accompany the copy of the disclosure sent to the County Superintendent for review at least ten (10) days prior to the board meeting at which the agreement will be ratified.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the governing board for public disclosure of the major provisions of the agreement (as provided in the Public Disclosure of Proposed Collective Bargaining Agreement) in accordance with the requirements of AB 1200, AB 2756, and Government Code sectin 3547.5.

We hereby certify that the costs incurred by the school district under this agreement can be met by the district during the term of this agreement:

District Suuperintendent (Signature)	6/1/23 Date
District Chief Business Official (Signature)	6-1-2023 Date

After public disclosure of the major provisions contained in this document, the governing board, at the following meeting, took action to approve the proposed Agreement with the Mendocino Teachers Association (MTA), Certificated Management, Classified Employees of Mendocino Unified Schools (CEMUS), Classified Management ***Bargaining Unit.***

Date of Board meeting: June 13, 2023

President, Governing Board (Signature)	***Date***

Mendocino Unified School District/CEMUS

Tentative Agreement: Article 11: Wages
TA 2022-23– 02:

It is agreed between MUSD and CEMUS that the following language will be updated as noted to Appendix A:

Compensation language adopted by MUSD/CEMUS effective July 1, 2023:
It is hereby agreed that CEMUS and the District agree to a 0% salary increase for the 2022-24 school year. Members enrolled in district health insurance will receive a one-time increase in the district-paid health insurance cap to cover the cost of the 2023-2024 health insurance increase (Including WABE, which will be paid to the employee). Part-time employees who do not receive district health insurance will receive a one-time taxable payment of $1400 prorated by the percentage of their employment.

MUSD will add a line item of 2% annually in anticipation of salary negotiations during which the final amount will be set.

For Classified Employees of Mendocino Unified (CEMUS):

4/25/23
Date

Christine Kenton of CEMUS

For Mendocino Unified School District:

4/25/23
Date

Jason Morse, Superintendent

Mendocino Unified School District
Mendocino Teachers Association

Article 13 – Compensation
Tentative Agreement
TA 2022-23-01: Compensation for Work Done Beyond the Workday and/or School Year

It is agreed between MUSD and MTA that the following language will be updated as noted to Article 13:

13.3 Compensation for Work Done Beyond the Workday and/or School Year

13.3.1 Teachers who are requested to perform duties exclusive of adjunct duties beyond the workday and/or the school year shall be paid at a rate of ~~$25~~ $48 per hour.

For Mendocino Teachers Association

4/8/23
Date

Diana Dominguez, MTA President

For Mendocino Unified School District:

4/18/23
Date

Jason Morse, Superintendent

Mendocino Unified School District
Mendocino Teachers Association

Appendix C: Salary Compensation Language
Tentative Agreement
TA 2022-23-02:
Compensation Language adopted by MUSD/MTA effective July 1, 2023

It is agreed between MUSD and MTA that the following language will be updated as noted to Appendix C:

Compensation language adopted by MUSD/MTA effective July 1, 2023:
It is hereby agreed that MTA and the District agree to a 0% salary increase for the 2023-24 school year. Members enrolled in district health insurance will receive a one-time increase in the district-paid health insurance cap to cover the cost of the 2023-2024 health insurance increase (Including WABE, which will be paid to the employee). Part-time employees who do not receive district health insurance will receive a one-time taxable payment of $1400 prorated by the percentage of their employment.

MUSD will add a line item of 2% annually in anticipation of salary negotiations during which the final amount will be set.

For Mendocino Teachers Association

4/17/23
Date

Diana Dominguez, MTA President

For Mendocino Unified School District:

4/18/23
Date

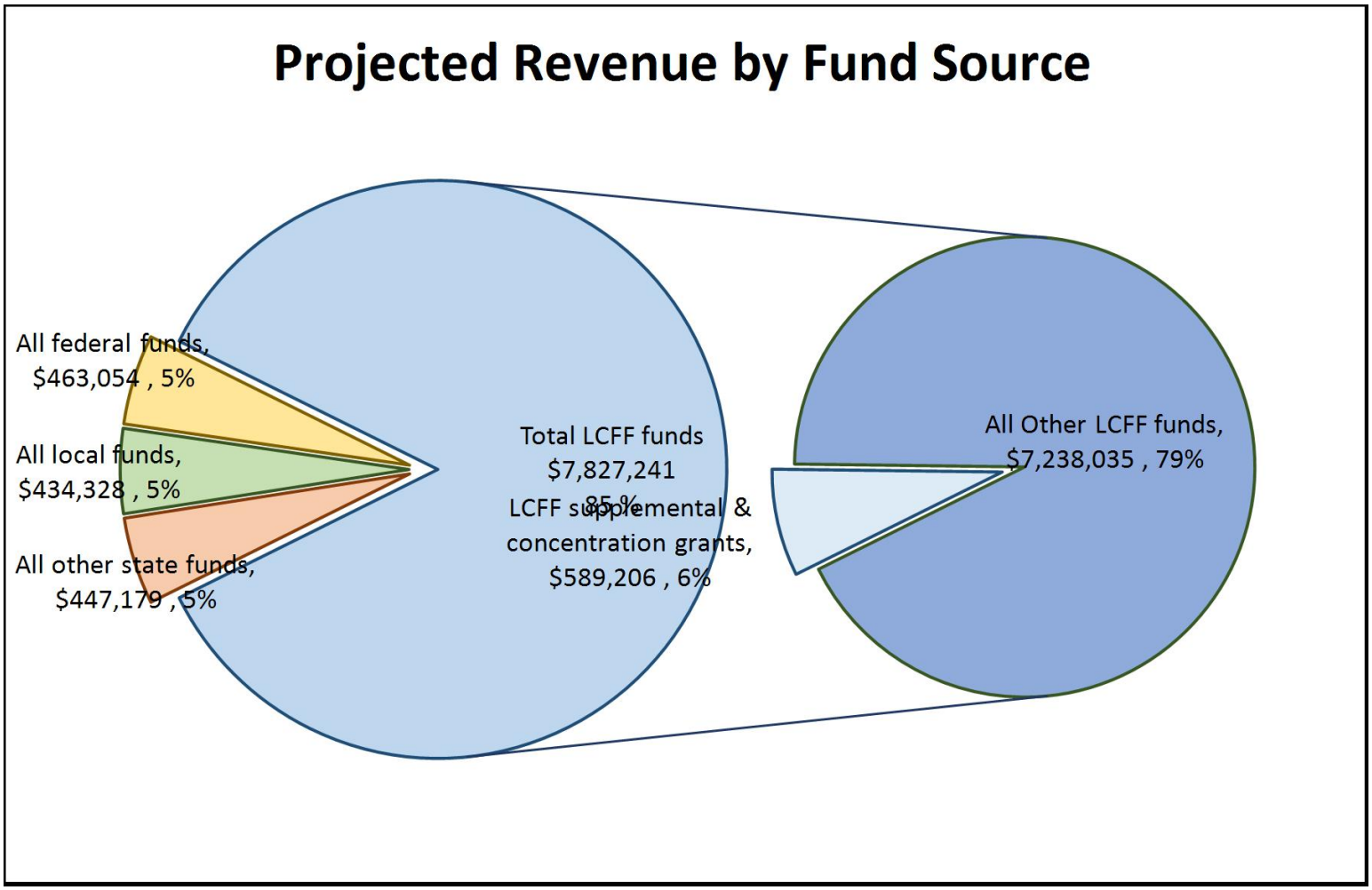
Jason Morse, Superintendent

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Mendocino Unified School District
CDS Code: 23655810000000
School Year: 2023-24
LEA contact information:
Jason J. Morse
Superintendent
jmorse@mcn.org
(707) 937-5868

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

Budget Overview for the 2023-24 School Year

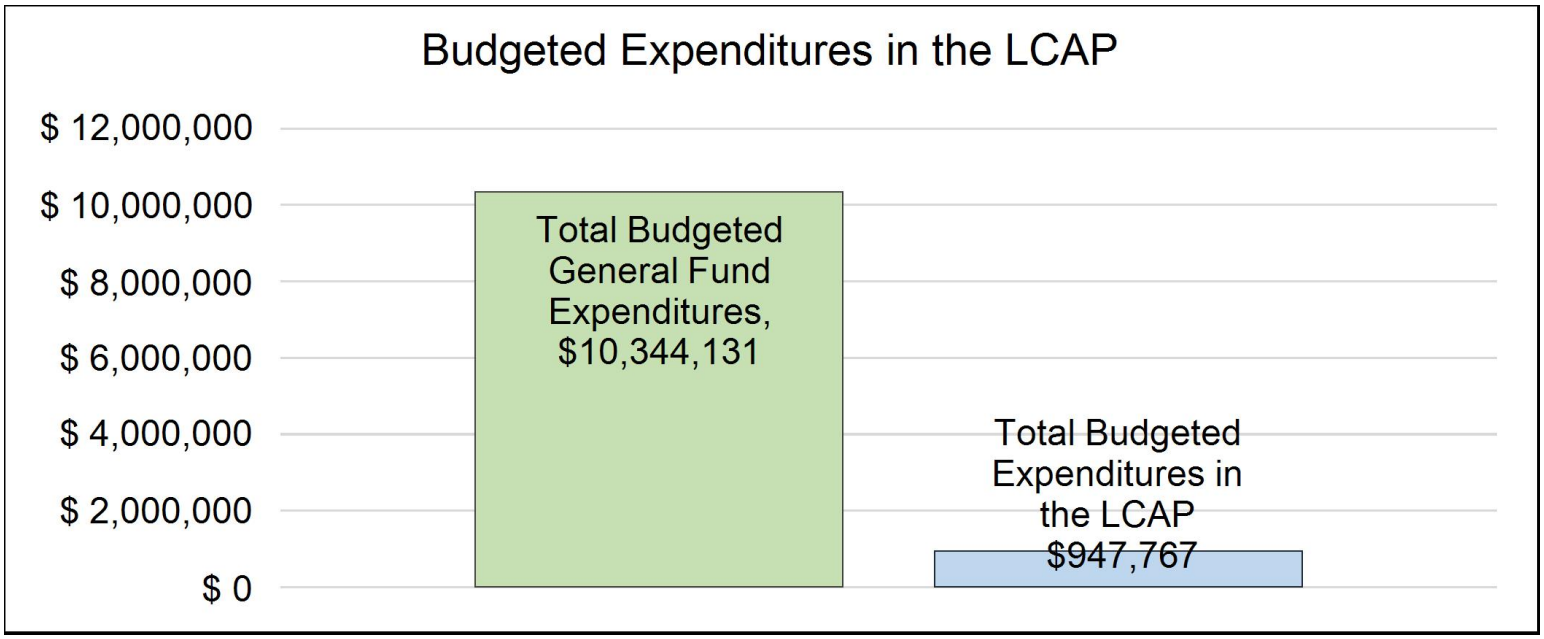


This chart shows the total general purpose revenue Mendocino Unified School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Mendocino Unified School District is $9,171,802, of which $7,827,241 is Local Control Funding Formula (LCFF), $447,179 is other state funds, $434,328 is local funds, and $463,054 is federal funds. Of the $7,827,241 in LCFF Funds, $589,206 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

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



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

The text description of the above chart is as follows: Mendocino Unified School District plans to spend $10,344,131 for the 2023-24 school year. Of that amount, $947,767 is tied to actions/services in the LCAP and $9,396,364 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

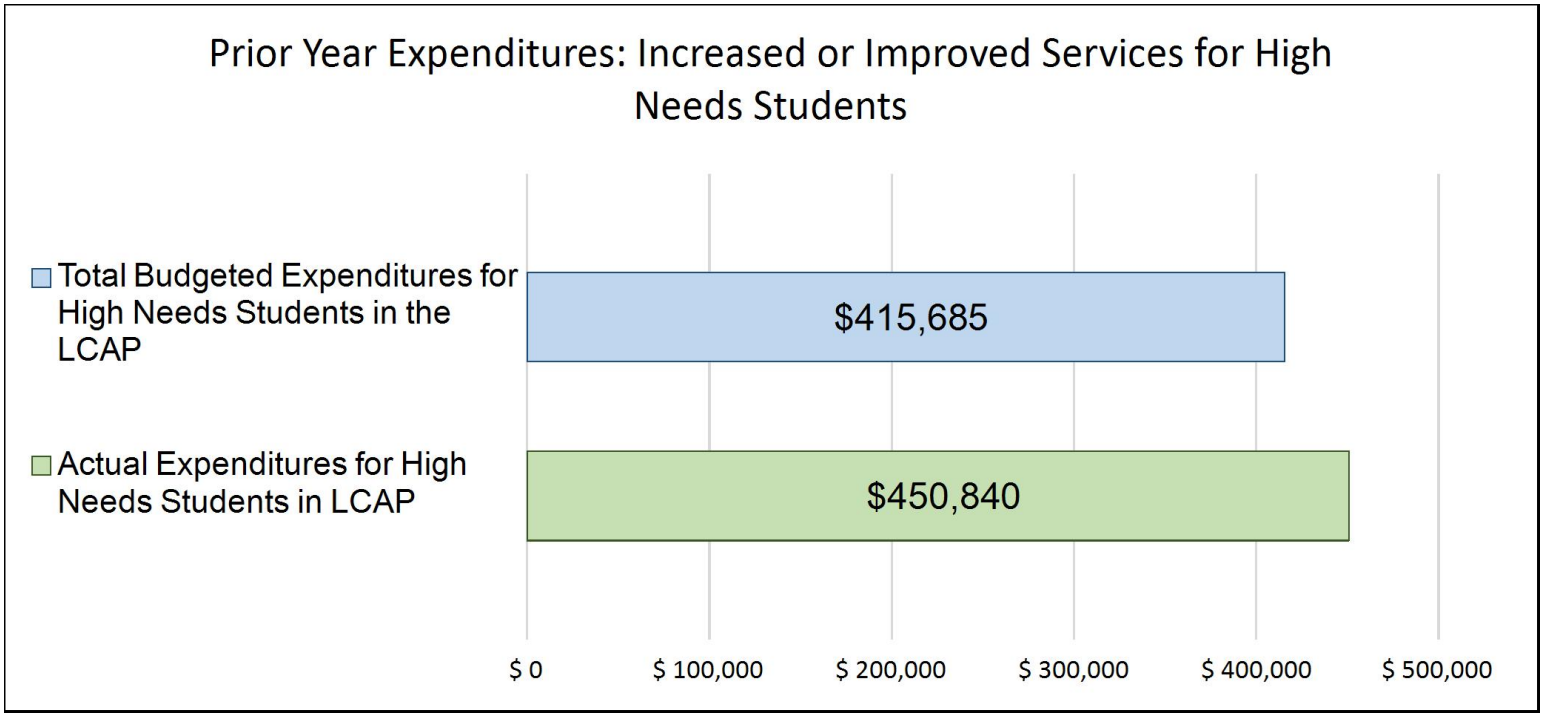
General Fund Budget Expenditures not included in the LCAP represent all other costs necessary to operate a school district. These include the salaries and benefits of teachers, paraprofessionals, administrators, transportation and maintenance personnel, business office staff, and technology support. Operational expenditures such as utilities, grounds keeping, housekeeping, vehicle maintenance and fuel, and facility maintenance are budgeted outside of the LCAP. The General Fund also supports Cafeteria and Preschool programs, by absorbing costs in excess of state and federal funding.

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

In 2023-24, Mendocino Unified School District is projecting it will receive $589,206 based on the enrollment of foster youth, English learner, and low-income students. Mendocino Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. Mendocino Unified School District plans to spend $589,207 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

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



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

The text description of the above chart is as follows: In 2022-23, Mendocino Unified School District's LCAP budgeted $415,685 for planned actions to increase or improve services for high needs students. Mendocino Unified School District actually spent $450,840 for actions to increase or improve services for high needs students in 2022-23.

Local Control and Accountability Plan

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Mendocino Unified School District	Jason J. Morse Superintendent	jmorse@mcn.org (707) 937-5868

Plan Summary [2023-24]

General Information

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

Located in Northern California on the coast of the Pacific Ocean, the Mendocino Unified School District is a small, rural, pre-K-12 District comprised of 112 employees and 8 schools. There is one traditional high school, one alternative independent study school, one continuation high school, one alternative high school, one K-8 school, two K-3 schools, and a preschool. The District serves approximately 460 students. Of the 460 students, 61% are classified as low income and 4% are English Learners. Student ethnicity is represented in MUSD as follows: 73% white, 17% Hispanic, 2% Asian, 1% Black, 4% Multi-Ethnic, and 2% other/unknown. The unduplicated pupil count is 299, or 65%. At Mendocino Unified School District, our vision is to provide an integrated learning community that fosters creativity, compassion, and civic responsibility in a way that maximizes personal development. Our motto is "Learn. Explore. Create."

Reflections: Successes

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

A look at the data from the 2022 California School Dashboard indicates high chronic absenteeism and below average Smarter Balanced Assessment scores in English Language Arts and Math. Our graduation rate at Mendocino High School continues to be very high and our suspension rates are on the decline. Our CTE classes and pathways continue to be a strength for MUSD even though we are a small district. Locally, our Family Resource Center continues to be utilized by all students and families, but with our low income families in particular.

Reflections: Identified Need

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

According to the dashboard, there are a few indicators that need significant improvement for socioeconomically disadvantaged students and those with disabilities including chronic absenteeism and performance on the SBAC for math and English Language Arts. For the 2022-23 school year, we hired additional instructional aides, tutors, and intervention teachers to assist with reading and math. Finally, we continued to emply a dedicated EL teacher and ELPAC Coordinator to better serve our EL families.

LCAP Highlights

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

The main highlight of the LCAP is the commitment to provide more consistent, and better services for our English Learners. For years, the services and ELPAC coordination for our EL students has been splintered and has changed hands as our staffing needs change from year to year. We continued to have a dedicated EL teacher and coordinator to provide services and to collaborate with other classroom teachers. In addition to increasing our reclassification rate, we will closely measure student progress on an individual basis. Another highlight in the LCAP for 2022-23 was a doubling down on our reading and math intervention efforts as we cope with learning loss due to COVID. Our CTE programs and pathways continue to grow in popularity and we will be strengthening our CTE offerings in this LCAP. Finally, we are continuing and expanding our efforts to support or low income families through our counseling program and Family Resource Center.

Comprehensive Support and Improvement

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

Schools Identified

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

NA

Support for Identified Schools

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

NA

Monitoring and Evaluating Effectiveness

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

NA

Engaging Educational Partners

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

Educational partners such as teachers, parents, principals, administrators, and local bargaining units were engaged at various meetings during the spring. Staff meetings were held on May 3rd at the Mendocino K-8 School and Mendocino High School. Parents and community members met on April 26th. Notices regarding the parent meetings were sent in school newsletters and via parent listserves.

A summary of the feedback provided by specific educational partners.

There was minimal feedback at the staff meetings regarding the goals progress and proposed actions and services for 2023-24. There was one participant at the parent meeting and no specific input or changes were recommended.

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

There was a discussion of how the graduation rate is calculated but other than that, no specific input was given.

Goals and Actions

Goal

Goal #	Description
1	Every English Learner will show annual improvement in each domain of the English Language Proficiency Assessments for California (ELPAC). The four domains are listening speaking, reading, and writing. (CA state priorities 2,4)

An explanation of why the LEA has developed this goal.

The number of English Learners in the school district continues to increase with each year. We are small enough, however, to track and measure all of the four domains for each student on the ELPAC. For the past few years we have lacked a consistent EL teacher and English Language Proficiency Assessments for California (ELPAC) Coordinator.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
The four domains of the ELPAC for each EL student	A spreadsheet will be created with each EL student listed in the school district. Their scores from the 2020-21 school year will serve as the baseline.	Spreadsheet showing scores from 2020-21 for each student has been created and baseline data has been entered.	Individual scores on the ELPAC and progress are being monitored on a dedicated spreadsheet for all EL students.		All students will show progress in each of the ELPAC domains year to year over a 3-year period
Improved participation and proficiency on the ELA and Math SBAC	A spreadsheet will be created with each EL student listed in the school district. Their scores from the 2021 SBAC will serve as the baseline.	2021 Participation in the SBAC ELA and Math Test: 89%. Data not available for 2022 by June 2022. Percentage of EL students meeting the standard in ELA on the SBAC in 2021: 19%.	2022 participation in the SBAC ELA and Math test: 92% Percentage of EL students meeting the standard in ELA on the SBAC in 2022: 17%.		90% participation in the SBAC tests 50% of EL students meeting the standard in ELA 50% of EL students meeting the standard in math

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		Percentage of EL students meeting the standard in math on the SBAC in 2021: 0%.	Percentage of EL students meeting the standard in math on the SBAC in 2022: 17%.		
Increased English Learner reclassification rate	Zero students were reclassified during the 2020-21 school year	5 students have been reclassified to date in 2021-22	9 students have been reclassified to date in 2022-23.		Annual reclassifications as appropriate
Qualitative survey/needs assessment for each student	Survey will be given during the 2022-23 school year	Survey will be given during the 2022-23 school year	The survey will not be given during this LCAP cycle. A new survey will be created for the LCAP cycle beginning 2024-25.		Needs survey will be given each year and actions implemented based on the survey

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Hire a dedicated EL teacher and ELPAC Coordinator	EL Teacher will provide direct instruction and services to all EL students. As the ELPAC Coordinator, they will coordinate and administer the ELPAC tests and determine if reclassification is appropriate.	$127,008.00	Yes
1.2	Maintain a 0.40 FTE RTI teacher at the K-8 School	RTI Teacher will provide direct instruction and services to applicable EL students.	$44,213.00	Yes

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Action 1.2 should read RTI teacher instead of EL teacher. The RTI teacher provides instruction to EL students in addition to our EL/ELPAC Coordinator. This change should have been noted last year. It was decided that the qualitative needs survey would not be given during this cycle of the LCAP. We will work on a survey to give to EL families at the beginning of the next LCAP cycle.

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

There are no material differences between budgeted and actual expenditures.

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

After 5 students were reclassified last year, an additional 9 students were reclassified this year, making a total of 14 students in two years. Having a dedicated EL teacher has made a big difference in the services we are able to provide to our students.

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

The qualitative needs survey will not be given in 2023-24. A new survey will be developed for our EL families to measure how well they are feeling connected to the school, how well the school is communicating, and how we can better meet their needs. The notations regarding data not being available in year one have been removed as the data has now been entered.

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

Goals and Actions

Goal

Goal #	Description
2	Improved student outcomes for socioeconomically disadvantaged students (CA state priorities 4,5,6)

An explanation of why the LEA has developed this goal.

According to the California School Dashboard for MUSD, socioeconomically disadvantaged students need improvement in ELA and Math proficiency on the SBAC, chronic absenteeism, and suspension rate.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Socioeconomically disadvantaged pupil chronic absenteeism rate	Socioeconomically disadvantaged pupil chronic absenteeism rate in 2018-19: 25.4%	Socioeconomically disadvantaged pupil chronic absenteeism rate in 2019-20: 23.5% Socioeconomically disadvantaged pupil chronic absenteeism rate in 2020-21: 22.2%.	Socioeconomically disadvantaged pupil chronic absenteeism rate in 2021-22: 42.7%		15% socioeconomically disadvantaged pupil chronic absenteeism rate
Socioeconomically disadvantaged pupil suspension rate	Socioeconomically disadvantaged pupil suspension rate in 2018-19: 9.7%	Socioeconomically disadvantaged pupil suspension rate in 2019-20: NA Socioeconomically disadvantaged pupil suspension rate in 2020-21: 0%	Socioeconomically disadvantaged pupil suspension rate in 2021-22: 6.6%		0% socioeconomically disadvantaged pupil suspension rate

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Socioeconomically disadvantaged pupil proficiency on the ELA and Math SBAC	Percentage of socioeconomically disadvantaged students meeting the standard in ELA on the SBAC in 2019: 48% Percentage of socioeconomically disadvantaged students meeting the standard in math on the SBAC in 2019: 34%	Percentage of socioeconomically disadvantaged students meeting the standard in ELA on the SBAC in 2021: 45%. Percentage of socioeconomically disadvantaged students meeting the standard in Math on the SBAC in 2021: 25%.	Percentage of socioeconomically disadvantaged students meeting the standard in ELA on the SBAC in 2022: 45% Percentage of socioeconomically disadvantaged students meeting the standard in Math on the SBAC in 2022: 32%		50% socioeconomically disadvantaged students meeting the standard in ELA on the SBAC 50% socioeconomically disadvantaged students meeting the standard in math on the SBAC

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Maintain a 1.0 FTE Social Worker	The Social worker provides outreach to socioeconomically disadvantaged students and families to insure the best opportunity for engagement and parent involvement.. They provide translation and resources such as weekly food boxes, laundry services, counseling, and connections to community resources.	$92,574.00	Yes
2.2	Hire a 3.5 hr/day Social Work Aide	The social work aide will assist the social worker in the Family Resource Center to improve engagement, communication, and parent involvement.	$0.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.4	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher	The RTI teacher will provide direct math and reading intervention services to students to improve student academic outcomes.	$66,319.00	Yes
2.5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	Additional instructional aides will reduce the staff to student ratio in the classrooms and provide more 1:1 intervention and instruction.	$126,684.00	Yes
2.6	Maintain Counseling Services (0.10 FTE)	The mental health counselor will improve student outcomes such as connectedness and safety	$10,787.00	Yes
2.7	Hire additional counseling services (0.3 FTE)	Additional counseling will improve student outcomes such as connectedness and safety and offer more opportunities for classroom counseling and teaching positive peer interactions.	$26,122.00	Yes

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

We did not rehire the social work aide for 2022-23. We were able to hire an additional Response to Intervention (RtI) teacher in 2022-23. We provided additional classroom para professional support in 2022-23.

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

Overall, Goal 2 expenditures were 11.5% higher than projected. Actual expenditures were lower than projected for the social work aide, which we were unable to hire, and for the additional RtI teacher, who was hired at a lower rate than projected. The difference helped offset the added classroom paras.

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

We were finally able to provide Response to Intervention (RtI) services to middle school students. 2022-23 SBAC scores were not available at the time of his report but regular services were provided to students in need.

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

We will not hire a social work aide for 2023-24 and we will not employ the additional K-8 6th-8th grade RtI teacher. We will add an additional 0.3 FTE to the current K-8 RtI teacher to make that 0.6 FTE. The notations regarding data not being available in year one have been removed as the data has now been entered.

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

Goals and Actions

Goal

Goal #	Description
3	Improved student outcomes (CA state priorities 1, 4, 7,8)

An explanation of why the LEA has developed this goal.

We are always prioritizing basic services for all students, pupil achievement, course access, and other pupil outcomes. These actions meet student needs by providing equitable basic services to provide the best opportunity for learning and success.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Teachers in the LEA appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching	Mis-assigned teachers in 2020-21: 0	0 teachers mis-assigned in 2021-22	0 teachers mis-assigned in 2022-23		0 teachers mis-assigned
Sufficient student access to to the standards-aligned instructional materials	Williams Complaints in 2020-21: 0	0 Williams complaints in 2021-22	0 Williams complaints in 2022-23		0 Williams complaints
School facilities in good repair	Percentage of facilities in good or exemplary condition in 2020-21: 100%	All facilities continue to be in exemplary or good repair for the 2021-22 school year except for Mendocino High School (overall condition is fair) where a modernization project is underway.	All facilities continue to be in exemplary or good repair for the 2022-23 school year		All facilities in exemplary or good repair

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
ELA and Math Proficiency on the SBAC	Percentage of MUSD students meeting or exceeding the standard on the SBAC ELA in 2019: 55% (CA - 51%) Percentage of MUSD students meeting or exceeding the standard on the SBAC math in 2019: 45% (CA - 40%)	Percentage of MUSD students meeting or exceeding the standard on the SBAC ELA in 2021: 47% (CA - 49%). Percentage of MUSD students meeting or exceeding the standard on the SBAC math in 2021: 28% (CA - 34%).	Percentage of MUSD students meeting or exceeding the standard on the SBAC ELA in 2022: 49% (CA - 48%). Percentage of MUSD students meeting or exceeding the standard on the SBAC math in 2022: 40% (CA - 33%).		60% of MUSD students meeting or exceeding the standard on the SBAC ELA 40% of MUSD students meeting or exceeding the standard on the SBAC math
Successful completion of A-G requirements for the UC and CSU systems	Percentage of 12th graders completing A-G requirements in 2018-19: 60%	Percentage of 12th graders completing A-G requirements in 2019-20: 62%. Percentage of 12th graders completing A-G requirements in 2020-21: 66%.	Percentage of 12th graders completing A-G requirements in 2021-22: 66%		70% of 12th graders completing A-G requirements
Successful completion of courses that satisfy the requirements for a career technical education (CTE) pathway	Percentage of 12th grade students completing a CTE pathway in 2019-20: 65%	Percentage of 12th grade students completing a CTE pathway in 2020-21: 54%.	Percentage of 12th grade students completing a CTE pathway in 2021-22: 64%		70% of 12th grade students completing a CTE pathway
Passing an advanced placement exam with a score of a 3 or higher	Percentage of 12th grade students achieving a score of a	Percentage of 12th grade students achieving a score of a	Percentage of 12th grade students achieving a score of a		75% of 12th grade students achieving a score of a 3 or better

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	3 or better in 2018-19: 49%	3 or better in 2019-20: 73% Percentage of 12th grade students achieving a score of a 3 or better in 2020-21: 70%.	3 or better in 2021-22: 69%		
College preparedness as measured by the Early Assessment Program	Percentage of students in the Early Assessment Program: NA	Percentage of students in the Early Assessment Program for ELA in 2020-21: 43% Percentage of students in the Early assessment Program for math in 2020-21: 28%.	Percentage of students in the Early Assessment Program for ELA in 2021-22: 29% Percentage of students in the Early assessment Program for math in 2021-22: 19%		50% of students in the Early Assessment Program for ELA 50% of students in the Early Assessment Program for math
A broad course of study	Number of elective classes offered at Mendocino High School in 2019-20: 27	Number of elective classes offered at Mendocino High School in 2021-22: 19 (this has been more accurately calculated to exclude all Spanish and PE courses)	Number of elective classes offered at Mendocino High School in 2022-23: 19		Maintain 19 elective classes as enrollment allows
K-8 Writing Assessment	Percentage of 6th-8th grade students achieving a 3 or 4 on one of the K-8 writing assessments in 2020-2021: NA (baseline	Percentage of 6th-8th grade students achieving a 3 or 4 on one of the K-8 Writing assessments in 2021-22:	Percentage of 6th-8th grade students achieving a 3 or 4 on one of the K-8 Writing assessments in 2022-23:		Percentage of 6th-8th grade students achieving a 3 or 4 on one of the K-8 Writing assessments: 6th grade: 50%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	will be determined in 2021-22)	6th grade: 42% 7th grade: 69% 8th grade: 83%	6th grade: 74% 7th grade: 39% 8th grade: 61%		7th grade: 80% 8th grade: 90%
Increased opportunities for work-based learning through internships in the community	Number of students participating in work-based internships in the community in 2020-21: NA (baseline will be determined in 2021-22)	Number of students participating in work-based internships in the community in 2021-22: 31	Number of students participating in work-based internships in the community in 2022-23: 7		Maintain number of students participating in work-based learning in the community as enrollment allows

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Hire a K-8 Elective Teacher	The elective teacher at the K-8 School will provide enrichment opportunities at the K-8 School	$87,577.00	Yes
3.3	Maintain 3.2 FTE elective teachers at Mendocino High School to offer a broad course of study	The elective teachers will teach the course that contribute to all students receiving a broad course of study as well as increased CTE participation and pathway completion.	$264,427.00	No
3.4	Maintain a 0.2 FTE Freshman Seminar Teacher	The freshman seminar teacher will provide goal setting, career options, and and a roadmap of how to achieve those goals.	$19,790.00	No
3.5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and	Additional instructional aides will reduce the staff to student ratio in the classrooms and provide more 1:1 intervention and instruction.	$12,997.00	No

Action #	Title	Description	Total Funds	Contributing
	Mendocino K-8 School			

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

All actions were implemented.

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

Overall, Goal 3 expenditures were 23.1% higher than projected. This was due in large part to higher than projected cost for high school elective teachers, and for classroom para professionals.

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

CTE programs and pathways participation remain strong as well the number of 12th graders completing A-G requirements

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

We will not employ a K-8 6th-8th grade RtI teacher. We will move 0.3 FTE of the current K-8 RtI teacher to goal 2. We will hire a 1.0 FTE elective teacher to serve the K-8 School. The notations regarding data not being available in year one have been removed as the data has now been entered.

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

Goals and Actions

Goal

Goal #	Description
4	Improve school climate and student family engagement (CA state priorities 3,5,6)

An explanation of why the LEA has developed this goal.

Optimal learning will not be possible without proper mental health supports and a positive school climate

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Increased parent engagement and input in making decisions for the District and school sites as measured by a parent survey	Results of parent survey: NA (will determine baseline in 2021-22)	Baseline - Percentage of parents who agree (67 responses): 1. I feel welcomed and valued when visiting the school: 73% 2. Our family's ethnicity and culture is recognized and respected by school staff: 83% 3. I receive timely school communication in a variety of ways such as: paper information packets, Parentsquare posts,	Percentage of parents who agree (60 responses): 1. I feel welcomed and valued when visiting the school: 83% 2. Our family's ethnicity and culture is recognized and respected by school staff: 93% 3. I receive timely school communication in a variety of ways such as: paper information packets, Parentsquare posts,		Parent survey results continue to improve

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		newsletters, and websites: 75% 4. School communication and information is easy to understand and provided in a language I can understand: 91% 5. I am provided regular reports of my child's academic progress and social emotional growth: 45% 6. I am encouraged to communicate to school staff any concerns I may have related to my child's academic progress and social emotional growth: 63% 7. I am an important part of the decision-making process related to the educational progress of my child: 61%	newsletters, and websites: 72% 4. School communication and information is easy to understand and provided in a language I can understand: 95% 5. I am provided regular reports of my child's academic progress and social emotional growth: 65% 6. I am encouraged to communicate to school staff any concerns I may have related to my child's academic progress and social emotional growth: 69% 7. I am an important part of the decision-making process related to the educational progress of my child: 65%		

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		8. I feel that I am part of the decision-making process for school and/or district-wide educational programs and planning: 33% 9. The school provides opportunities for me to become more involved in school activities: 43%	8. I feel that I am part of the decision-making process for school and/or district-wide educational programs and planning: 37% 9. The school provides opportunities for me to become more involved in school activities: 58%		
School attendance rates	MUSD Attendance Rate in 2018-19: NA	MUSD Attendance Rate in 2019-20: NA MUSD Attendance Rate in 2020-21: NA	MUSD Attendance Rate in 2021-22: NA		NA
Chronic Absenteeism Rate	MUSD Chronic Absenteeism Rate in 2018-19: 19.9%	MUSD Chronic Absenteeism rate in 2019-20: NA MUSD Chronic Absenteeism rate in 2020-21: 18.2%	MUSD Chronic Absenteeism rate in 2021-22: 34.8%		15% MUSD Chronic Absenteeism Rate
Middle School Dropout Rate	MUSD Middle School Dropout Rate in 2018-19: 0%	MUSD Middle School Dropout Rate in 2019-20: 0% MUSD Middle School Dropout Rate in 2020-21: 0%	MUSD Middle School Dropout Rate in 2021-22: 0%		0% Middle School Dropout Rate

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
High School Dropout Rate	MHS Dropout Rate in 2018-19: 11.6%	MHS Dropout Rate in 2019-20: NA MHS Dropout Rate in 2020-21: 2.5%	MHS Dropout Rate in 2021-22: 0%		0% MHS Dropout Rate
High School Graduation Rate	MHS Graduation Rate in 2018-19:88.4%	MHS Graduation Rate in 2019-20: 97% MHS Graduation Rate in 2020-21: 98%	MHS Graduation Rate in 2021-22: 100%		100% MHS Graduation Rate
Pupil Suspension Rates	K-8 Suspension Rate in 2018-19: 7.1% MHS Suspension Rate in 2018-19: 7.2%	K-8 Suspension Rate in 2019-20: 3.7% MHS Suspension Rate in 2019-20: 6.5% K-8 Suspension Rate in 2020-21: 0% MHS Suspension Rate in 2020-21: 0%	K-8 Suspension Rate in 2021-22: 3.3% MHS Suspension Rate in 2021-22: 5.3%		5% or less pupil suspension rate for the K-8 School and MHS
Pupil Expulsion Rates	MUSD Expulsion Rate in 2018-19: 0%	MUSD Expulsion Rate in 2019-20: 0% MUSD Expulsion Rate in 2020-21: 0% MUSD Expulsion Rate in 2021-22: 0%	MUSD Expulsion Rate in 2022-23: 0%		0% MUSD Expulsion Rate
Student Safety and School Connectedness	California Healthy Kids Survey (CHKS)	CHKS will be given in 2022-23	CHKS Survey was given during the 22-23 school year.		Improved CHKS results (baseline data not available)

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Results in 2021-22 will serve as the baseline		Elementary Level: 2021 Caring Relationships - 79% 2023 Caring Relationships - 67% 2021 Parent Involvement in Schooling - 67% 2023 Parent Involvement in Schooling - 71% Middle School Level: 2021 Caring Adult Relationships - 67% 2023 Caring Adult Relationships - 59% 2021 Academic Motivation - 57% 2023 Academic Motivation - 47% High School Level: 2021 Promotion of Parent Involvement - 54% 2023 Promotion of Parent Involvement - 45% *These were the only comparable indicators		

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
			available in 2021 and 2023		

Actions

Action #	Title	Description	Total Funds	Contributing
4.1	Maintain Counseling Services (0.40 FTE)	The mental health counselor will improve student outcomes such as connectedness and safety	$43,148.00	No
4.2	Hire additional counseling services (0.3 FTE)	Additional counseling will improve student outcomes such as connectedness and safety and offer more opportunities for classroom counseling and teaching positive peer interactions.	$26,121.00	Yes
4.3	Contract with the Mendocino County Youth Project for 1 day/week	MCYP worker will improve student outcomes such as connectedness and safety and offer more opportunities for classroom counseling and teaching positive peer interactions.		No

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

We were not able to contract with the Mendocino County Youth Project for 2022-23

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

There were no material differences in budgeted and actual expenditures.

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

We continue to emphasize student mental health with our counseling and social work programs. Students always have a mental health professional available and our social worker continues to reach out to families in need and to connect them with community resources. In addition, our Family Resource Center and partnership with the Mendocino Coast Children's Fund continue to provide students with basic needs to access their education.

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

We will not be contracting with the Mendocino County Youth Project for 2023-24. The notations regarding data not being available in year one have been removed as the data has now been entered.

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

Goals and Actions

Goal

Goal #	Description
5	

An explanation of why the LEA has developed this goal.

Measuring and Reporting Results

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

Actions

Action #	Title	Description	Total Funds	Contributing

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

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

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

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

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

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

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
$589,206	$21,472

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
13.75%	0.00%	$0.00	13.75%

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

Required Descriptions

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

We are maintaining our Response to Intervention teacher and social worker to continue to serve EL and low income students, and foster and homeless youth. Response to Intervention (RtI) services directly impact students to reduce suspension rates and increase standardized test scores.
Maintaining elective opportunities and increasing instructional and integrative aides will reduce the staff to student ratio and allow access a broad course of study.

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

We are maintaining our dedicated ELPAC coordinator and EL teacher. Having a dedicated EL teacher helps MUSD reach our goal of EL students improving their reading, writing, speaking, and listening skills as well as our reclassification rate. A review of data indicated that we needed to improve outcomes for socioeconomically disadvantaged students. In particular, MUSD would like to reduce the chronic absenteeism rate as well as the suspension rate. We are maintaining personnel in our social work and counseling programs to increase communication and connection of services to families in need.

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

NA - As a Basic Aid district, we do not receive the additional concentration grant add-on funding.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	0	1:18.8
Staff-to-student ratio of certificated staff providing direct services to students	0	1:12.3

2023-24 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	$589,207.00	$47,125.00	$280,240.00	$31,195.00	$947,767.00	$947,767.00	

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	**1.1**	Hire a dedicated EL teacher and ELPAC Coordinator	English Learners	$127,008.00				$127,008.00
1	**1.2**	Maintain a 0.40 FTE RTI teacher at the K-8 School	English Learners	$44,213.00				$44,213.00
2	**2.1**	Maintain a 1.0 FTE Social Worker	English Learners Foster Youth Low Income	$92,574.00				$92,574.00
2	**2.2**	Hire a 3.5 hr/day Social Work Aide	English Learners Foster Youth Low Income	$0.00				$0.00
2	**2.4**	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher	English Learners Foster Youth Low Income	$66,319.00				$66,319.00
2	**2.5**	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	English Learners Foster Youth Low Income	$126,684.00				$126,684.00
2	**2.6**	Maintain Counseling Services (0.10 FTE)	English Learners Foster Youth Low Income	$10,787.00				$10,787.00
2	**2.7**	Hire additional counseling services (0.3 FTE)	English Learners Foster Youth Low Income	$7,924.00			$18,198.00	$26,122.00
3	**3.1**	Hire a K-8 Elective Teacher	English Learners Foster Youth Low Income	$87,577.00				$87,577.00
3	**3.3**	Maintain 3.2 FTE elective teachers at	All		$47,125.00	$217,302.00		$264,427.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
		Mendocino High School to offer a broad course of study						
3	**3.4**	Maintain a 0.2 FTE Freshman Seminar Teacher	All			$19,790.00		$19,790.00
3	**3.5**	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	All				$12,997.00	$12,997.00
4	**4.1**	Maintain Counseling Services (0.40 FTE)	Students with Disabilities			$43,148.00		$43,148.00
4	**4.2**	Hire additional counseling services (0.3 FTE)	English Learners Foster Youth Low Income	$26,121.00				$26,121.00
4	**4.3**	Contract with the Mendocino County Youth Project for 1 day/week	All					

2023-24 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
$4,283,881	$589,206	13.75%	0.00%	13.75%	$589,207.00	0.00%	13.75 %	**Total:**	$589,207.00
								LEA-wide Total:	$18,711.00
								Limited Total:	$289,916.00
								Schoolwide Total:	$280,580.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	**1.1**	Hire a dedicated EL teacher and ELPAC Coordinator	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$127,008.00	
1	**1.2**	Maintain a 0.40 FTE RTI teacher at the K-8 School	Yes	Limited to Unduplicated Student Group(s)	English Learners	Specific Schools: Mendocino K-8 School TK-8	$44,213.00	
2	**2.1**	Maintain a 1.0 FTE Social Worker	Yes	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	All Schools	$92,574.00	
2	**2.2**	Hire a 3.5 hr/day Social Work Aide	Yes	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	All Schools	$0.00	
2	**2.4**	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Mendocino K-8 Albion School Comptche School	$66,319.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
2	**2.5**	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Mendocino High School Mendocino K-8 School Sunrise High School	$126,684.00	
2	**2.6**	Maintain Counseling Services (0.10 FTE)	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$10,787.00	
2	**2.7**	Hire additional counseling services (0.3 FTE)	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$7,924.00	
3	**3.1**	Hire a K-8 Elective Teacher	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Mendocino K-8 K-8	$87,577.00	
4	**4.2**	Hire additional counseling services (0.3 FTE)	Yes	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	All Schools	$26,121.00	

2022-23 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	$848,151.00	$956,701.73

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	**1.1**	Hire a dedicated EL teacher and ELPAC Coordinator	Yes	$124,670.00	$125,312
1	**1.2**	Maintain a 0.40 FTE EL teacher at the K-8 School	Yes	$43,273.00	$43,399
2	**2.1**	Maintain a 1.0 FTE Social Worker	Yes	$89,742.00	$90,170
2	**2.2**	Hire a 3.5 hr/day Social Work Aide	Yes	$7,200.00	$0
2	**2.3**	Hire a 1.0 FTE K-8 Response to Intervention Teacher (0.50 FTE)	Yes	$39,222.00	$31,406
2	**2.4**	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher (0.3 FTE)	Yes	$32,455.00	$32,549
2	**2.5**	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	Yes	$86,837.00	$134,813
2	**2.6**	Maintain Counseling Services (0.10 FTE)	Yes	$10,576.00	$10,634
2	**2.7**	Hire additional counseling services (0.3 FTE)	Yes	$26,109	$26,161.73

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	**3.1**	Hire a 1.0 FTE K-8 Response to Intervention Teacher (0.50 FTE)	No	$39,222.00	$31,406
3	**3.2**	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher (0.3 FTE)	No	$32,455.00	$32,549
3	**3.3**	Maintain 3.2 FTE elective teachers at Mendocino High School to offer a broad course of study	No	$193,924.00	$267,879
3	**3.4**	Maintain a 0.2 FTE Freshman Seminar Teacher	No	$19,207.00	$18,547
3	**3.5**	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	No	$34,846.00	$43,231
4	**4.1**	Maintain Counseling Services (0.40 FTE)	No	$42,304.00	$42,536
4	**4.2**	Hire additional counseling services (0.3 FTE)	Yes	$26,109	$26,109
4	**4.3**	Contract with the Mendocino Youth Project for 1 day/week	No		$0

2022-23 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
$440,955	$415,685.00	$450,840.00	($35,155.00)	0.00%	0.00%	0.00%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Hire a dedicated EL teacher and ELPAC Coordinator	Yes	$62,335.00	$62,656		
1	1.2	Maintain a 0.40 FTE EL teacher at the K-8 School	Yes	$43,273.00	$43,399		
2	2.1	Maintain a 1.0 FTE Social Worker	Yes	$89,742.00	$90,710		
2	2.2	Hire a 3.5 hr/day Social Work Aide	Yes	$0.00	$0		
2	2.3	Hire a 1.0 FTE K-8 Response to Intervention Teacher (0.50 FTE)	Yes	$39,222.00	$34,364		
2	2.4	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher (0.3 FTE)	Yes	$32,455.00	$39,451		
2	2.5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	Yes	$86,837.00	$134,813		
2	2.6	Maintain Counseling Services (0.10 FTE)	Yes	$10,576.00	$10,634		
2	2.7	Hire additional counseling services (0.3 FTE)	Yes	$25,823.00	$8,704		
4	4.2	Hire additional counseling services (0.3 FTE)	Yes	$25,422.00	$26,109		

2022-23 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
$4,113,389	$440,955	0	10.72%	$450,840.00	0.00%	10.96%	$0.00	0.00%

Instructions

Plan Summary

Engaging Educational Partners

Goals and Actions

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

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

Introduction and Instructions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

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

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

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

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

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

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

Engaging Educational Partners

Purpose

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

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

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

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

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

Requirements and Instructions

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

> **Local Control and Accountability Plan:**
> For county offices of education and school districts only, verify the LEA:
>
> a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
>
> b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

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

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

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

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

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

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

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

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

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

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

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

Goals and Actions

Purpose

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

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

Requirements and Instructions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Complete the table as follows:

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

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

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

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

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

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

Goal Analysis:

Enter the LCAP Year.

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

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

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

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

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

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

Purpose

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

Requirements and Instructions

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

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

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

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

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

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

Required Descriptions:

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

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

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

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

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

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

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

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

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

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

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

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

Actions Provided on a Schoolwide Basis:

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

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

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

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

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

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

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

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

Provide the following descriptions, as applicable to the LEA:

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

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

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

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

Complete the table as follows:

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

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

Action Tables

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

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

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

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

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

Data Entry Table

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

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

  See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.

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

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

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

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

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

Contributing Actions Table

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

Annual Update Table

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

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

Contributing Actions Annual Update Table

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

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.

- **Estimated Actual Expenditures for Contributing Actions**: Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.

- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).

    - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been $169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of $169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

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

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

Calculations in the Action Tables

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

Contributing Actions Table

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

Contributing Actions Annual Update Table

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

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

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

LCFF Carryover Table

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

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

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

California Department of Education
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Local Performance Indicator Self-Reflection

Local Educational Agency (LEA)	Contact Name and Title	Email and Phone
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Introduction

The State Board of Education (SBE) approved standards for the local indicators that support a local educational agency (LEA) in measuring and reporting progress within the appropriate priority area. The approved performance standards require an LEA to:

- Annually measure its progress in meeting the requirements of the specific Local Control Funding Formula (LCFF) priority.
- Report the results as part of a non-consent item at a regularly scheduled public meeting of the local governing board/body in conjunction with the adoption of the Local Control and Accountability Plan (LCAP).
- Report results to the public through the Dashboard utilizing the SBE-adopted self-reflection tools for each local indicator.

This Quick Guide identifies the approved standards and self-reflection tools that an LEA will use to report its progress on the local indicators.

Performance Standards

The performance standards for the local performance indicators are:

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

The LEA annually measures its progress in meeting the Williams settlement requirements at 100% at all of its school sites, as applicable, and promptly addresses any complaints or other deficiencies identified throughout the academic year, as applicable; the LEA then reports the results to its local governing board at a regularly scheduled meeting and to reports to educational partners and the public through the Dashboard.

Implementation of State Academic Standards (LCFF Priority 2)

The LEA annually measures its progress implementing state academic standards; the LEA then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

Parent and Family Engagement (LCFF Priority 3)

This measure addresses Parent and Family Engagement, including how an LEA builds relationships between school staff and families, builds partnerships for student outcomes and seeks input for decision-making.

LEAs report progress of how they have sought input from parents in decision-making and promoted parent participation in programs to its local governing board or body using the SBE-adopted self-reflection tool for Priority 3 at the same meeting at which the LEA adopts its LCAP, and reports to educational partners and the public through the Dashboard.

School Climate (LCFF Priority 6)

The LEA administers a local climate survey at least every other year that provides a valid measure of perceptions of school safety and connectedness, such as the California Healthy Kids Survey, to students in at least one grade within the grade span(s) that the LEA serves (e.g., K-5, 6-8, 9-12), and reports the results to its local governing board at a regularly scheduled meeting of the local governing board and to educational partners and the public through the Dashboard.

Access to a Broad Course of Study (LCFF Priority 7)

The LEA annually measures its progress in the extent to which students have access to, and are enrolled in, a broad course of study that includes the adopted courses of study specified in the California Education Code (EC) for Grades 1-6 and Grades 7-12, as applicable, including the programs and services developed and provided to unduplicated students and individuals with exceptional needs; the LEA then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

Coordination of Services for Expelled Students – County Office of Education (COE) Only (LCFF Priority 9)

The county office of education (COE) annually measures its progress in coordinating instruction as required by California EC Section 48926; the COE then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

Self-Reflection Tools

An LEA uses the self-reflection tools included within the Dashboard to report its progress on the local performance indicator to educational partners and the public.

The self-reflection tools are embedded in the web-based Dashboard system and are also available in Word document format. In addition to using the self-reflection tools to report its progress on the local performance indicators to educational partners and the public, an LEA may use the self-reflection tools as a resource when reporting results to its local governing board. The approved self-reflection tools are provided below.

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of misassignments of teachers of ELs, total teacher misassignments, and vacant teacher positions
- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the "good repair" standard (including deficiencies and extreme deficiencies)

Teachers	Number	Percent
Misassignments of Teachers of English Learners	0	0
Total Teacher Misassignments	0	0
Vacant Teacher Positions	0	0

Access to Instructional Materials	Number	Percent
Students Without Access to Own Copies of Standards-Aligned Instructional Materials for Use at School and at Home	0	0

Facility Conditions	Number
Identified Instances Where Facilities Do Not Meet The "Good Repair" Standard (Including Deficiencies and Extreme Deficiencies)	0

Implementation of State Academic Standards (LCFF Priority 2)

LEAs may provide a narrative summary of their progress in the implementation of state academic standards based on locally selected measures or tools (Option 1). Alternatively, LEAs may complete the optional reflection tool (Option 2).

OPTION 1: Narrative Summary (Limited to 3,000 characters)
In the narrative box provided on the Dashboard, identify the locally selected measures or tools that the LEA is using to track its progress in implementing the state academic standards adopted by the state board and briefly describe why the LEA chose the selected measures or tools.

Additionally, summarize the LEA's progress in implementing the academic standards adopted by the SBE, based on the locally selected measures or tools. The adopted academic standards are:

- English Language Arts (ELA) - Common Core State Standards for ELA
- English Language Development (ELD) (Aligned to Common Core State Standards for ELA)
- Mathematics - Common Core State Standards for Mathematics
- Next Generation Science Standards
- History-Social Science
- Career Technical Education
- Health Education Content Standards
- Physical Education Model Content Standards
- Visual and Performing Arts
- World Language

OPTION 2: Reflection Tool

Recently Adopted Academic Standards and/or Curriculum Frameworks

1. **Rate the LEA's progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.**

   Rating Scale (lowest to highest) -
   1 - Exploration and Research Phase
   2 - Beginning Development
   3 - Initial Implementation
   4 - Full Implementation
   5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA					5
ELD (Aligned to ELA Standards)					5
Mathematics – Common Core State Standards for Mathematics					5
Next Generation Science Standards				4	
History-Social Science			3		

2. **Rate the LEA's progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.**

   Rating Scale (lowest to highest) -
   1 - Exploration and Research Phase
   2 - Beginning Development
   3 - Initial Implementation
   4 - Full Implementation
   5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA					5
ELD (Aligned to ELA Standards)					5

Academic Standards	1	2	3	4	5
Mathematics – Common Core State Standards for Mathematics					5
Next Generation Science Standards				4	
History-Social Science				4	

3. **Rate the LEA's progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing).**

   Rating Scale (lowest to highest) -
   - 1 - Exploration and Research Phase
   - 2 - Beginning Development
   - 3 - Initial Implementation
   - 4 - Full Implementation
   - 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)				4	
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards				4	
History-Social Science				4	

Other Adopted Academic Standards

4. **Rate the LEA's progress implementing each of the following academic standards adopted by the state board for all students.**

   Rating Scale (lowest to highest) -
   - 1 - Exploration and Research Phase
   - 2 - Beginning Development
   - 3 - Initial Implementation
   - 4 - Full Implementation
   - 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Career Technical Education					5
Health Education Content Standards					5
Physical Education Model Content Standards					5
Visual and Performing Arts				4	
World Language					5

Support for Teachers and Administrators

5. **Rate the LEA's success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year).**

Rating Scale (lowest to highest) -
1 - Exploration and Research Phase
2 - Beginning Development
3 - Initial Implementation
4 - Full Implementation
5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole					5
Identifying the professional learning needs of individual teachers					5
Providing support for teachers on the standards they have not yet mastered				4	

Optional Narrative (Limited to 1,500 characters)

6. **Provide any additional information in the text box provided in the Dashboard that the LEA believes is relevant to understanding its progress implementing the academic standards adopted by the state board.**

Parental Involvement and Family Engagement (LCFF Priority 3)

Introduction

Family engagement is an essential strategy for building pathways to college and career readiness for all students and is an essential component of a systems approach to improving outcomes for all students. More than 30 years of research has shown that family engagement can lead to improved student outcomes (e.g., attendance, engagement, academic outcomes, social emotional learning, etc.).

Consistent with the California Department of Education's (CDE's) Family Engagement Toolkit: [1]

- Effective and authentic family engagement has been described as an intentional partnership of educators, families and community members who share responsibility for a child from the time they are born to becoming an adult.
- To build an effective partnership, educators, families, and community members need to develop the knowledge and skills to work together, and schools must purposefully integrate family and community engagement with goals for students' learning and thriving.

The LCFF legislation recognized the importance of family engagement by requiring LEAs to address Priority 3 within their LCAP. The self-reflection tool described below enables LEAs to reflect upon their implementation of family engagement as part of their continuous improvement process and prior to updating their LCAP.

For LEAs to engage all families equitably, it is necessary to understand the cultures, languages, needs and interests of families in the local area. Furthermore, developing family engagement policies, programs, and practices needs to be done in partnership with local families, using the tools of continuous improvement.

Instructions

This self-reflection tool is organized into three sections. Each section includes research and evidence-based practices in family engagement:

1. Building Relationships between School Staff and Families
2. Building Partnerships for Student Outcomes
3. Seeking Input for Decision-Making

Based on an evaluation of data, including educational partner input, an LEA uses this self-reflection tool to report on its progress successes and area(s) of need related to family engagement policies, programs, and practices. This tool will enable an LEA to engage in continuous improvement and determine next steps to make improvements in the areas identified. The results of the process should be used to inform the LCAP and its development process, including assessing prior year goals, actions and services and in modifying future goals, actions, and services in the LCAP.

LEAs are to implement the following self-reflection process:

1. Identify the diverse educational partners that need to participate in the self-reflection process in order to ensure input from all groups of families, staff and students in the LEA, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.

2. Engage educational partners in determining what data and information will be considered to complete the self-reflection tool. LEAs should consider how the practices apply to families of all student groups, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.

3. Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each of the 12 practices using the following rating scale (lowest to highest):

   1 – Exploration and Research
   2 – Beginning Development
   3 – Initial Implementation
   4 – Full Implementation
   5 – Full Implementation and Sustainability

4. Based on the analysis of educational partner input and local data, respond to each of the prompts pertaining to each section of the tool.

5. Use the findings from the self-reflection process to inform the annual update to the LCAP and the LCAP development process, as well as the development of other school and district plans.

Sections of the Self-Reflection Tool

Section 1: Building Relationships Between School Staff and Families

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

Rating Scale (lowest to highest) -
1 - Exploration and Research Phase
2 - Beginning Development
3 - Initial Implementation
4 - Full Implementation
5 - Full Implementation and Sustainability

Building Relationships	1	2	3	4	5
1. Rate the LEA's progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families.					5
2. Rate the LEA's progress in creating welcoming environments for all families in the community.					5
3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.					5

Building Relationships	1	2	3	4	5
4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.				4	

Building Relationships Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Relationships Between School Staff and Families.

According to our parent engagement survey, MUSD is showing strengths in welcoming families when visiting our schools, recognizing and valuing ethnicity and culture, providing communication in an easy to understand format, and encouraging families to communicate with the school regarding their child's academic or social emotional growth.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Relationships Between School Staff and Families.

According to our parent engagement survey, MUSD will be focusing on providing more opportunities for parents to be involved and to be a part of decision-making in the district.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families.

We continue to maintain a full-time social worker in the District to connect with all families, but with low income and EL families in particular. We are translating documents into native languages and engaging with families. Our Family Resource Center (FRC) continues to thrive. The FRC provides weekly food boxes, laundry services, counseling, shoe vouchers, grocery cash cards, and connections to community resources. The Parentsquare communication platform continues to be used district-wide and communication regarding notices and announcements have improved. Parentsquare allows staff to more easily personalize communication to specific groups or parents and students. We will more actively reach out to underrepresented families to be on district committees and for their participation in surveys and feedback forums.

Section 2: Building Partnerships for Student Outcomes

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

Rating Scale (lowest to highest) -
1 - Exploration and Research Phase
2 - Beginning Development
3 - Initial Implementation
4 - Full Implementation
5 - Full Implementation and Sustainability

Building Partnerships	1	2	3	4	5
5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.				4	

Building Partnerships	1	2	3	4	5
6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.				4	
7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.				4	
8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.				4	

Building Partnerships Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Partnerships for Student Outcomes.

The hiring of a full-time dedicated EL teacher continues to improve student outcomes as well as communication and engagement. Each school provides timely, easy-to-understand communication in a variety of formats.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Partnerships for Student Outcomes.

We will work to provide more reports of academic and social emotional growth to parents including local test results, classroom assignments, and homework.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes.

Our social worker will double down on efforts to reach out to our underrepresented families to connect them with resources, ensure basic needs are being met and to prevent chronic absenteeism.

Section 3: Seeking Input for Decision-Making

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

Rating Scale (lowest to highest) -
1 - Exploration and Research Phase
2 - Beginning Development
3 - Initial Implementation
4 - Full Implementation
5 - Full Implementation and Sustainability

Seeking Input	1	2	3	4	5
9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.				4	
10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.			3		

Seeking Input	1	2	3	4	5
11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.				4	
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.				4	

Seeking Input for Decision-Making Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Seeking Input for Decision-Making.

Our survey results show that we have improved from year to year in terms of parents feeling that they are an important part of the decision-making process in the district, but there is room for improvement. In addition, there was improvement in families being involved in school activities as compared to last year.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Seeking Input for Decision-Making.

We will provide more opportunities for families to be involved in decision-making in the district through committees, surveys, and feedback forums.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making.

All families are always invited to participate on school and District committees, however, we need to continue to do a better job of reaching out to personally invite underrepresented families. Principals, classroom teachers, and our social worker will work to have diverse representation on committees.

School Climate (LCFF Priority 6)

LEAs will provide a narrative summary of the local administration and analysis of a local climate survey that captures a valid measure of student perceptions of school safety and connectedness in at least one grade within the grade span (e.g., K–5, 6– 8, 9–12) in a text box provided in the California School Dashboard (response limited to 3,000 characters). LEAs will have an opportunity to include differences among student groups, and for surveys that provide an overall score, such as the California Healthy Kids Survey, report the overall score for all students and student groups. This summary may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.

1. **DATA:** Reflect on the key learnings from the survey results and share what the LEA learned.

2. **MEANING:** What do the disaggregated results (if applicable) of the survey and other data collection methods reveal about schools in the LEA, such as areas of strength or growth, challenges, and barriers?

3. **USE:** What revisions, decisions, or actions has, or will, the LEA implement in response to the results for continuous improvement purposes? Why? If you have already implemented actions, did you see the results you were seeking?

The California Healthy Kids Survey was given during the 2022-23 school year to students in grades 5, 7, 9, and 11. Data will be analyzed and reported on when the results have been provided to school staff.

This year we have seen fewer students in crisis. We continue to have a high number of counseling and mental health support staff.

MUSD takes social emotional learning and mental health supports very seriously and provides plenty of opportunities for scheduled or drop-in counseling as well as resources for families.

Access to a Broad Course of Study (LCFF Priority 7)

LEAs provide a narrative summary of the extent to which all students have access to and are enrolled in a broad course of study by addressing, at a minimum, the following four prompts:

1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served. (response limited to 1,500 characters)

We will be using the percentage of high school students participating in a CTE class and/or CTE pathway as well as the percentage of CTE classes that qualify as A-G.

2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study, and may describe progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study. (response limited to 1,500 characters)

All students have access to all courses offered in the district.

3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students. (response limited to 1,500 characters)

The only barrier that students face in accessing courses is the master schedule. In a small high school, our CTE classes are single classes that are only offered once during the semester or year.

4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students? (response limited to 1,500 characters)

1. Measure:
A. The percentage of high school students participating in a CTE class and/or CTE pathway
B. The percentage of CTE classes that qualify as A-G

2. Summary:
A. In 2022-23, 89% of our high school students enrolled in a CTE class.
B. In 2022-23, 16 out of 23 CTE classes (70%) qualify as meeting the A-G requirement.

3. Barriers
A. The only barrier that students face in accessing courses is the master schedule. In a small high school, our CTE classes are single classes that are only offered once during the semester or year.

4. Actions:
A. Continue with the full-time employment of a guidance counselor at the high school to help students navigate the master schedule and their course sequences.
B. Continue to offer a wide variety of CTE classes

	FY 23-24		FY 24-25		FY 25-26	
	Category	Amount	Category	Amount	Category	Amount
Class Management	2300	$97,280	2300	$105,062	2300	$113,467
Class Staff	2400	$383,072	2400	$439,865	2400	$701,193
clerical pT	2450	$20,800	2450	$20,800	2450	$20,445
Clerical OT	2460	$10,253	2460	$10,689	2460	$11,159
PERSCLASSIFIED	3202	$162,845	3202	$198,821	3202	$223,005
FICACLASSIFIED	3302	$37,495	3302	$44,775	3302	$52,039
Medi classified	3312	$8,989	3312	$10,925	3312	$12,276
H&W classified	3402	$116,076	3402	$153,026	3402	$165,965
UI classified	3502	$1,188	3502	$1,374	3502	$1,504
WC Classified	3602	$22,194	3602	$26,974	3602	$30,309
Supplies	4300	$123,585	4300	$139,854	4300	$149,854
Non capitalized EQ	4400	$26,985	4400	$21,745	4400	$21,745
Travel Meals	5220	$750	5220	$850	5220	$950
Dispatch	5230	$6,100	5230	$6,350	5230	$6,600
Conferences	5240	$3,825	5240	$5,825	5240	$6,325
Other insurance	5450	$10,500	5450	$10,500	5450	$10,500
Lights & Power	5510	$6,540	5510	$6,540	5510	$6,540
Heat/Oil	5520	$1,220	5520	$1,420	5520	$1,620
Water/Sewer	5530	$1,932	5530	$2,033	5530	$2,033
Rent	5600	$18,000	5600	$24,000	5600	$24,000
Wholesale telecom	5800	$119,365	5800	$129,636	5800	$140,136
Legal	5802	$1,500	5802	$1,500	5802	$1,500
Audit	5801	$3,000	5801	$3,000	5801	$3,000
Advertising	5811	$10,175	5811	$11,712	5811	$11,712
TB Test	5812	$30	5812	$60	5812	$90
Fingerprinting	5814	$90	5814	$120	5814	$150
Pager Phones/Manager	5902	$3,250	5902	$3,400	5902	$3,550
Telecom	5903	$969,385	5903	$775,508	5903	$581,631
Postage	5904	$3,993	5904	$4,493	5904	$4,493
Depreciation	6900	$18,011	6900	$18,011	6900	$18,011
Other infd	7619	$40,000	7619	$40,000	7619	$40,000
Interest Income	8660	$500	8660	$500	8660	$500
Other income	8689	$2,260,929	8689	$2,351,366	8689	$2,586,503
MUSD Phone Service	8919	$8,190	8919	$8,190	8919	$8,190
	Rev	$2,269,619	Rev	$2,360,056	Rev	$2,595,193
	Exp	$2,228,428	Exp	$2,218,868	Exp	$2,365,803
	Net	$41,191	Net	$141,188	Net	$229,390

2023-24 Budget Adoption
Submitted by: Meg Kailikole, Business Manager
Board Meeting June 13, 2023 – Budget Adoption
The MYP section beginning on page 6 has been updated since the Public Hearing on June 1, 2023

What follows is a summary of the 2023-24 Budget report, broken down by category with an explanation of assumptions. The Multi-Year Projection with assumptions follows the current year budget.

In order to have a good projected starting balance for the 2023-24 Adopted Budget, the 2022-23 budget must be updated. The first section below shows the variance between the 2nd Interim budget and Estimated Actuals, where we think we will end the current year.

2022-23 Estimated Actuals Update

Revenue Adjustments – Estimated Actuals

By Category:

LCFF Source	*2nd Interim*	*Est Actuals*	*Variance*	
Secured Tax	5,697,398	5,691,257	(6,141)	-0.11%
Unsecured Tax	169,599	148,002	(21,597)	-12.73%
State Aid	1,662,031	1,662,031	-	0.00%
EPA	88,158	88,062	(96)	-0.11%
All other Tax	117,251	275,221	157,970	134.73%
Transfer to DM	(150,000)	(150,000)	-	0.00%
	7,584,437	7,714,573	130,136	1.72%

LCFF Sources projected to be higher by 1.7%:

- Taxes per County certified P-2 projections on April 15, 2023.
- All other tax benefitted by increase in projected Timber Tax.

Federal Revenue	*2nd Interim*	*Est Actuals*	*Variance*	
REAP	42,598	42,598	-	
ESSER II (3212)	42,746	42,746	-	0.00%
ESSER II (3216)	24,989	24,989	-	0.00%
ESSER III	265,512	296,338	30,826	11.61%
Title I	106,647	83,628	(23,019)	-21.58%
Special Ed	60,204	62,418	2,214	3.68%
Special Ed (1x)	24,885	24,885	-	
Other	21,786	21,848	63	0.29%
	589,367	599,450	10,083	1.71%

Federal revenue is also higher by about 1.7%:

- ESSER III add use of funds to 2022-23.
- Title I carryover to next year.

State Revenue	2nd Interim	Est Actuals	Variance	
Lottery	93,027	93,027	-	0.00%
CTEIG	115,500	115,500	-	0.00%
Art, Music, IM BG	-	134,894	134,894	
Learning Recover BG	91,378	469,249	377,871	413.52%
Expand Learning ELOP	-	174,074	174,074	
Other	38,733	76,253	37,520	96.87%
STRS Behalf	415,171	415,171	-	0.00%
	753,809	1,478,168	724,359	96.09%

State revenue higher by about 96%:

- Recognized one-time funding received in 2022-23. These funds will carry over to the Restricted fund balance until fully spent. At 2nd Interim, these one-time funds were projected to be recognized in 2023-24.

Local Revenue	2nd Int	Est Actual	Variance	
Special Ed	275,023	283,616	8,593	3.12%
Other	182,317	239,351	57,034	31.28%
	457,340	522,967	65,627	14.35%

Local revenue about 14% higher:

- Insurance reimbursement, Dual Enrollment reimbursement, higher interest, donations as received.

Overall, revenues are projected to be about 10% higher (or $930,205) than projected at 2nd Interim. Most of these dollars are non-recurring, one-time funding sources.

Revenue Sources	2nd Interim	Est Actual	Variance	
LCFF Sources	7,584,437	7,714,573	130,136	1.72%
Federal Revenue	589,367	599,450	10,083	1.71%
State Revenue	753,809	1,478,168	724,359	96.09%
Local Revenue	457,340	522,967	65,627	14.35%
	9,384,953	10,315,158	930,205	9.91%

<u>Expenditure Adjustments – Estimated Actuals</u>

2022-23 Estimated Actual expenditures are projected to increase by about 1.5%. Projected expenditures are 4.6% higher than projected revenue, or $471,210.

Expenditures	2nd Interim	Est Actual	Variance	
Certificated Salaries	3,889,834	3,912,970	23,136	0.59%
Classified Salaries	2,132,415	2,102,107	(30,308)	-1.42%
Employee Benefits	3,043,767	3,027,120	(16,647)	-0.55%
Books & Supplies	499,981	529,695	29,714	5.94%
Services/Operations	994,348	1,053,745	59,397	5.97%
Capital Outlay	42,231	145,231	103,000	0.00%
Other Outgo	15,500	15,500	-	0.00%
Total Expenditures	10,618,076	10,786,368	168,292	1.58%

- Salary and benefits trued up to actual. Increased sub/add'l duty certificated. Removed open Bus Driver position.
- Books/Supplies – recognized carryover dollars as used, and donations as used.
- Services/Operations – added transportation costs (bus rental, repeater work, other repairs – offset by open driver position). One-time funds planned use – ELOP, PreK planning.
- Capital Outlay – adds vehicles approved for purchase at the May board meeting.
- Other Outgo – County operated ADA +$21,500, less indirect cost of $6,000.

2023-24 Budget Adoption

Revenue Projections – 2023-24 Budget

By Category:

LCFF Source	***Est Actuals***	***23/24 Budget***	***Variance***	
Secured Tax	5,691,257	5,805,082	113,825	2.00%
Unsecured Tax	148,002	150,000	1,998	1.35%
State Aid	1,662,031	1,662,031	-	0.00%
EPA	88,062	88,158	96	0.11%
All other Tax	275,221	121,970	(153,251)	-55.68%
Transfer to DM	(150,000)	-	150,000	-100.00%
	7,714,573	7,827,241	112,668	1.46%

LCFF Sources projected to be higher by 1.5%:

- Secured tax revenue projected to increase 2%.
- All other tax reflects reduction of prior year Timber Tax.
- Transfer to Deferred Maintenance suspended to cover the 1x negotiated HW cap increase for 2023-24.

Federal Revenue	Est Actuals	23/24 Budget	Variance	
REAP	42,598	42,600	2	
ESSER II (3212)	42,746	-	(42,746)	-100.00%
ESSER II (3216)	24,989	-	(24,989)	-100.00%
ESSER III	296,338	187,868	(108,470)	-36.60%
Title I	83,628	136,719	53,091	63.49%
Special Ed	62,418	62,418	-	0.00%
Special Ed (1x)	24,885	2,654	(22,231)	
Other	21,848	30,795	8,947	40.95%
	599,450	463,054	(136,396)	-22.75%

Federal revenue is lower by 23%:

- All one-time funding has been removed – COVID ESSER funds, Special Ed 1x.
- Title I allocation adds prior year carry over.

State Revenue	Est Actuals	23/24 Budget	Variance	
Lottery	93,027	100,000	6,973	7.50%
CTEIG	115,500	80,000	(35,500)	-30.74%
Art, Music, IM BG	134,894	-	(134,894)	
Learning Recover BG	469,249	(150,160)	(619,409)	-132.00%
Expand Learning ELOP	174,074	-	(174,074)	
Other	76,253	66,060	(10,193)	-13.37%
STRS Behalf	415,171	351,279	(63,892)	-15.39%
	1,478,168	447,179	(1,030,989)	-69.75%

State revenue is lower by 70%:

- All one-time funding has been removed.
- CTEIG is projected at $80k, but is dependent on our application and our ability to meet the two-for-one match requirement.
- Learning Recovery BG include a negative revenue, which represent the Governor's take away to balance his budget.

Local Revenue	Est Actual	23/24 Budget	Variance	
Special Ed	283,616	263,612	(20,004)	-7.05%
Other	239,351	170,716	(68,635)	-28.68%
	522,967	434,328	(88,639)	-16.95%

Local revenue is lower by 17%:

- Known one-time items removed, remainder budgeted as received.

Overall, the budget year revenues are projected to decline by 11% (or $1,143,356) over the current year. The revenue as projected in this budget is largely a more normalized revenue stream for our district. Meaning that we must work to get our expenditures in line with (or more realistically below) this level of funding. We do not possess enough reserves to maintain our current level of spending.

Revenue Sources	Est Actual	23/24 Budget	Variance	
LCFF Sources	7,714,573	7,827,241	112,668	1.46%
Federal Revenue	599,450	463,054	(136,396)	-22.75%
State Revenue	1,478,168	447,179	(1,030,989)	-69.75%
Local Revenue	522,967	434,328	(88,639)	-16.95%
	10,315,158	9,171,802	(1,143,356)	-11.08%

Expenditure Adjustments – Budget Adoption

2023-24 projected expenditures are projected to be 12.8% higher than projected revenue, or $1,172,330. We plan to close the gap by using one-time reserves from Fund 17.

Expenditures	Est Actual	23/24 Budget	Variance	
Certificated Salaries	3,912,970	3,826,782	(86,188)	-2.20%
Classified Salaries	2,102,107	2,130,455	28,348	1.35%
Employee Benefits	3,027,120	3,086,827	59,707	1.97%
Books & Supplies	529,695	386,762	(142,933)	-26.98%
Services/Operations	1,053,745	897,806	(155,939)	-14.80%
Capital Outlay	145,231	-	(145,231)	0.00%
Other Outgo	15,500	15,500	-	0.00%
Total Other Expense	1,744,171	1,300,068	(444,103)	-25.46%
Total Expenditures	10,786,368	10,344,132	(442,236)	-4.10%
Other Sources/Uses				
Interfund Transfers In				
- MCN	40,000	40,000	-	0.00%
Fund 17	-	238,437	238,437	
Transfers Out	(252,380)	(204,459)	47,921	-18.99%

- Salary and benefits – of our planned reductions at 2nd Interim we added back about $135k certificated and $91.6k classified. Also increased sub/add'l duty +$21k and compensated absences $+30k.
- Books/Supplies – reduced one-time expenditures.
- Services/Operations – reduced one-time expenditures.
- Capital Outlay – reduced one-time expenditures.
- Other Outgo – County operated ADA +$21,500, less indirect cost of $6,000.
- In order to meet the state mandated 4% Reserve for Economic Uncertainty we transfer $238,437 from Fund 17. The 2023-24 REU is projected to be $421,944.

Summary – Budget Adoption

With addition of Other Uses, which include the transfer in from Fund 17, as well as transfers out to other funds – preschool, cafeteria, the 2023-24 deficit is projected to increase to $(1.1m) from $(683.6k).

Summary	Est Actual	23/24 Budget	Variance	
Revenue	10,315,158	9,171,802	(1,143,356)	-11.08%
Expenditure	10,786,368	10,344,131	(442,237)	-4.10%
Other Uses	(212,380)	73,978	286,358	-134.83%
Net Increase/(Decreas	(683,590)	(1,098,351)	(414,761)	
Fund Balance				
Beginning Balance	2,671,976	1,988,386		
Ending Fund Balance	1,988,386	890,036		
Components EFB				
Revolving	10,000	10,000		
Restricted	798,587	419,871		
Required REU (4%)	441,550	421,944		
Other Designations	39,887	38,221		
Unappropriated	698,362	-		

Multi-Year Projection (MYP)

This section is updated from the Public Hearing summary.

The MYP presented below includes steep reductions, and considerable depletion of one-time reserves in Fund 17. While difficult, these reductions must be made or Mendocino Unified will be unable to maintain a positive fiscal status, and risks depleting all of its reserves.

Assumptions included in the MYP:

- Secured Tax revenue in all year is projected to increase 2%.
- The Deferred Maintenance transfer of $75,000 is reinstated in all years.
- All other revenue is projected to stay flat.
- All salaries are increased by step and col, at a rate of 2% certificated and 2.5% classified.
- All benefit assumptions are aligned with the SSC Dartboard, attached.
- Book/Supplies and Services/Operation are increased by 5% per year.
- Reductions in 2024-25 total $907k.
- Addition in 2024-25 of 0.5 fte UTK teacher totals $36.5k.
- Reductions in 2025-26 total $626k.
- Budget line item added to Components of Reserve per TA 2022-23-02, which states, "MUSD will add a line item of 2% annually in anticipation of salary negotiations during which the final amount will be set."

- Transfers in from Fund 17 total $698,874. Reducing the current balance of $878,000 to $179,126.

The following table is updated from the Public Hearing summary:

MYP Summary	2023-24	2024-25	2025-26
Revenue	9,171,802	9,103,212	9,221,635
Transfer In - Fund 17	***238,437***	***412,496***	***47,941***
Expenditure	10,344,131	9,546,189	9,174,285
Other Uses	(164,459)	(183,015)	(186,257)
Net Increase/(Decrease)	(1,098,351)	(213,496)	(90,966)
Fund Balance			
Beginning Balance	1,988,386	890,035	676,539
Ending Fund Balance	890,035	676,539	585,573
Components EFB			
Revolving	10,000	10,000	10,000
Restricted	419,871	103,772	27,550
Required REU (4%)	421,944	390,768	376,024
Other Designations	38,221	30,000	30,000
Other Designations	-	142,000	142,000
Unappropriated	-	-	-
Fund 17 Balance	***639,563***	***227,067***	***179,126***

Not only does the MYP make assumptions about cost reductions, it also assumes no significant change to our revenue stream going forward. The Governor's May Revision is believed to be overly optimistic, and ripe with risk; and while the economy has so far avoided a recession, it still remains a concern at the state and federal levels. All of this uncertainty and risk could trickle down to school district budgets, and potentially impact revenue and cash flow. Spending down reserves means that we will have fewer tools to maneuver through a downturn. I recommend not letting Fund 17 get any lower than our REU level, or roughly $400,000.

Finally, regarding planning further reductions - unfortunately, getting our expenditures "in-line" with revenue may not be enough. We need to be mindful that, even if we add no new expenditures, current expenditures grow naturally with inflation, step and column, STRS/PERS rate increases, etc. The planning process should take this into consideration. We not only need to get through the multi-year period, but we need to be able to sustain a balanced budget over the long haul, and re-build reserves that will provide a safety net when unforeseen events occur.

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

[1]Applies 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.

[2]Additional 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.

[3]Funding 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.

[4]California 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.

[5]Unemployment 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).

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

2022-23 Estimated Actuals
Variance from 2nd Interim

	2022-23 2nd Interim Budget	2022-23 Estimated Actuals	Variance	2022-23 Assumptions
Revenues				
Taxes	5,984,248	6,114,480	130,232	*Timber Tax +$158k, offset by lower Unsecured Tax.*
Def'd Maint Trf	(150,000)	(150,000)	-	
LCFF/EPA	1,750,189	1,750,093	(96)	*EPA - PY Adjustment*
Federal Revenue	589,367	599,450	10,083	*Use of add'l 1x COVID funds +$30.8k, offset by Title I carryover.*
State Revenue	753,809	1,478,168	724,359	*Recognition of 1x funds - rec'd with planned use: ELOP +174k, PreK planning +$19k, Early Intervention +18k, Art/Music BG +135k (half of orig est), Learning Recovery BG +378k (est about $150k taken away).*
Local Revenue	457,340	522,967	65,627	*Donations, reimbursements - as received.*
Transfers In	40,000	40,000	-	
Total Revenues	9,424,953	10,355,158	930,205	
Expenses				
Certificated Salaries	3,889,834	3,912,970	23,136	*Add'l Duty and Sub costs.*
Classified Salaries	2,132,415	2,102,107	(30,308)	*Open positions not filled - Bus Driver, Social Worker Aide.*
Employee Benefits	3,043,767	3,027,120	(16,647)	
Books/Supplies	499,981	529,695	29,714	*Restricted funds as used, donations as used, etc.*
Services & Operations	994,348	1,053,745	59,397	*Transportation +$31k (Bus rental, repeater work, other services), use of restricted/donations +$12k, use of 1x funds - ELOP +$4k, PreK planning +$12k.*
Capital Outlay	42,231	145,231	103,000	*ELOP - vehicle purchase*
Other Outgo	21,500	21,500	-	
Other Outgo (Indirect)	(6,000)	(6,000)	-	
Transfers Out	259,340	252,380	(6,960)	
Total Expenses	10,877,416	11,038,748	161,332	*Most of additional costs use Restricted or 1x funds. In some cases, freeing up Unrestricted funds.*
Excess/(Deficit)	(1,452,463)	(683,590)	768,873	
Beginning Fund Balance	2,671,976	2,671,976	-	
Adj for ELOP	(30,237)		30,237	
Ending Fund Balance	1,189,276	1,988,386	799,110	
Revolving Cash	10,000	10,000	-	
REU	435,097	441,550	6,453	
Restricted	242,784	798,587	555,803	
Other Designations	42,572	39,887	(2,685)	
Unappropriated *(unrestricted)*	**458,823**	**698,362**	**239,539**	*TimberTx +$130k, 1x use +$37x, restricted use $30k, Indirect Cost trf $30k.*
Fund 17 Uses				
Fund 17 Balance	**878,000**	**878,000**		

mk: 5-24-2023

2023-24 Proposed Budget
Variance Est Actuals + Variance Proposed at 2nd Interim

	2022-23 Estimated Actuals	2023-24 Proposed Budget	2023-24 Assumptions	2023-24 Proposed Budget @ 2nd Int	2023-24 Proposed Budget	2023-24 Proposed Budget Variance	2023-24 Assumptions
Revenues							
Taxes	6,114,480	6,077,052	*+2% Secured Tax; Reduced Timber Tax*	5,993,515	6,077,052	83,537	*Updated P2 Taxes - certified April 15*
Def'd Maint Trf	(150,000)	-	*No DM Trf 23/24*	-	-	-	
LCFF/EPA	1,750,093	1,750,189		1,750,189	1,750,189	-	
Federal Revenue	599,450	463,054	*Less COVID Funding recognized*	437,717	463,054	25,337	*Title I Carryover*
State Revenue	1,478,168	447,179	*1x funding recognized 22/23*	864,740	447,179	(417,561)	*Recognition of 1x funding in 22/23*
Local Revenue	522,967	434,328	*As rec'd*	425,313	434,328	9,015	
Transfers In - FD 17	-	238,437	*Fund 17 to balance budget*	41,652	238,437	196,785	
Transfers In	40,000	40,000		40,000	40,000	-	
Total Revenues	10,355,158	9,450,239		9,553,126	9,450,239	(102,887)	
Revenue excluding FD 17 transfer in		***9,211,802***			***9,211,802***		
Expenses							
Certificated Salaries	3,912,970	3,826,782		3,639,685	3,826,782	187,097	*Net add back $135k, increase subs/add'l duty $21k, compensated abs $30k*
Classified Salaries	2,102,107	2,130,455		2,038,814	2,130,455	91,640	*Net add back.*
Employee Benefits	3,027,120	3,086,827		2,957,165	3,086,827	129,662	*Tandem with salaries + PERS increase + 1x HW cap added to this line (in own line at 2nd Int projected).*
Books/Supplies	529,695	386,762	*Reduced 1x expenditures*	396,380	386,762	(9,618)	
Services & Operations	1,053,745	897,806	*Reduced 1x expenditures*	908,199	897,806	(10,393)	
Capital Outlay	145,231	-	*Reduced 1x expenditures*	-	-	-	
Other Outgo	21,500	21,500		21,500	21,500	-	
Other Outgo (Indirect)	(6,000)	(6,000)		(6,000)	(6,000)	-	
Transfers Out	252,380	204,459	*22/23 Water project to Fund 40*	210,407	204,459	(5,948)	
Total Expenses	11,038,748	10,548,590		10,166,150	10,548,590	382,440	
Excess/(Deficit)	(683,590)	**(1,098,351)**		**(613,024)**	**(1,098,351)**	**(485,327)**	
	-				-		
Beginning Fund Balance	2,671,976	1,988,386		1,189,277	1,988,386	799,109	
Adj for ELOP	-				-		
Ending Fund Balance	1,988,386	890,036		576,254	890,036	313,782	
					0		
Revolving Cash	10,000	10,000		10,000	10,000	-	
REU	441,550	421,944		406,646	421,944	15,298	
Restricted	798,587	419,871		138,679	419,871	281,193	
Other Designations	39,887	38,221		20,929	38,221	17,292	
Unappropriated	**698,362**	**(0)**		**0**	**(0)**	**(0)**	
Fund 17 Uses		(238,437)		(41,652)	(238,437)	(196,785)	
Fund 17 Balance	**878,000**	**639,563**		**836,348**	**639,563**	**(196,785)**	

mk: 5-24-2023

2023-24 MYP Budget Adoption

Revised 2024-25 to include Negotiation Reserve and UTK 0.5 fte - ongoing

	2023-24 Proposed Budget	2024-25 Projected Budget	*Year Over Variance*	2024-25 Assumptions	2025-26 Projected Budget	*Year Over Variance*	2025-26 Assumptions
Revenues							
Taxes	6,077,052	6,193,154	*116,102*	*+2% Secured Tax; DM trf $75k*	6,311,577	*118,423*	*+2% Secured Tax; DM trf $75k*
Def'd Maint Trf	-	(75,000)	*(75,000)*		(75,000)	-	
LCFF/EPA	1,750,189	1,750,189	-		1,750,189	-	
Federal Revenue	463,054	249,262	*(213,792)*	*Reduce final COVID funding, Title I c/o,*	249,262	-	
State Revenue	447,179	551,279	*104,100*	*23/24 rev incl reduction of $150k for LRBG takeback*	551,279	-	
Local Revenue	434,328	434,328	-		434,328	-	
Transfers In - FD 17	238,437	412,496	*174,059*		47,941	*(364,555)*	
Transfers In	40,000	40,000	-		40,000	-	
Total Revenues	9,450,239	9,555,708	*105,469*		9,309,576	*(246,132)*	
Revenue excluding FD 17 transfer in	***9,211,802***	***9,143,212***			***9,261,635***		
Expenses	-					-	
Certificated Salaries	3,826,782	3,499,622	*(327,159)*	*Less: Level 2 reductions, Temp position Add: UTK 0.5 position - ongoing*	3,569,615	*69,992*	*Step Col +2.0%*
Classified Salaries	2,130,455	1,930,574	*(199,881)*	*Less: Level 2 reductions, retirement. Add: retirement incentive*	1,978,838	*48,264*	*Step Col +2.5%*
Employee Benefits	3,086,827	2,763,196	*(323,631)*	*$554k sals, $887k sal/bens [prior UTK]; +UTK*	2,841,599	*78,403*	
Books/Supplies	386,762	406,100	*19,338*	*Adds 5%*	426,401	*20,301*	*Adds 5%*
Services & Operations	897,806	942,696	*44,890*	*Adds 5%*	989,831	*47,135*	*Adds 5%*
Capital Outlay	-	-	-		-	-	
Other Outgo	21,500	10,000	*(11,500)*	*County Operated ADA*	(626,000)	*(636,000)*	*Additional reductions.*
Other Outgo (Indirect)	(6,000)	(6,000)	-		(6,000)	-	
Transfers Out	204,459	223,015	*18,556*		226,257	*3,242*	
Total Expenses	10,548,590	9,769,204	*(779,386)*		9,400,542	*(368,662)*	
	-					-	
	-					**-**	
Excess/(Deficit)	**(1,098,351)**	**(213,496)**	***884,855***		**(90,966)**	***122,530***	
	-					-	
Beginning Fund Balance	1,988,386	890,036	*(1,098,351)*		676,540	*(213,496)*	
Adj for ELOP	-					-	
Ending Fund Balance	890,036	676,540	*(213,496)*		585,574	*(90,966)*	

Revolving Cash	10,000	10,000	10,000
REU	421,944	390,768	376,024
Restricted	419,871	103,772	27,550
Other Designations - Local Site Accounts	38,221	30,000	30,000
Other Designations - Negotiation Reserve	-	142,000	142,000
Unappropriated	(0)	(0)	0
Fund 17 Uses	(238,437)	(412,496)	(47,941)
Fund 17 Balance	**639,563**	**227,067**	**179,126**

mk: 5-31-2023

Fund 01

PROJECTED DEFERRAL WORKSHEET

MENDOCINO UNIFIED SCHOOL DISTRICT

CASH FLOW WORKSHEET -- GENERAL FUND

2023-2024

	11	1	2	3	4	5	6	7	8	9	10	11	12	
Actuals through the month of:	May	July	August	September	October	November	December	January	February	March	April	May	June	Accruals
Beginning Cash	1,833,560	1,710,848	1,203,991	782,645	229,022	(483,187)	(1,286,511)	925,370	729,806	186,758	1,809,553	1,151,538		
LCFF Group	249,305	249,305	271,344	249,305	0	22,040	3,032,653	439,816	280,397	2,295,347	113,018	624,713	0
Federal Revenues	0	0	78,662	20,599	0	35,577	17,559	522	22,216	39,504	1,255	201,988	45,173
State Revenues	0	0	49,687	24,843	94,404	0	0	39,749	27,328	37,265	0	111,795	62,108
Local Revenues	10,314	(724)	27,347	(58,681)	9,856	6,266	15,647	117,192	36,398	66,655	76,932	112,849	14,276
Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
LCFF Pr Yr Deferrals	0	0	0	0	0	0	0	0	0	0	0	0	0
Receivables & Due From Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
9650-9652 Deferred Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
1000	32,185	329,523	324,328	328,629	333,302	332,777	336,518	327,083	337,521	333,087	343,843	467,988	0
2000	74,790	142,784	170,920	172,762	193,117	184,326	189,921	189,699	202,328	191,537	189,887	228,385	0
3000	57,958	223,378	232,572	228,200	235,369	237,289	239,406	234,133	240,891	238,127	240,213	679,292	0
4000	65,455	17,991	36,301	18,094	16,464	33,966	26,536	12,624	38,734	16,025	22,665	81,908	0
5000	151,943	41,763	84,266	42,003	38,219	78,848	61,598	29,305	89,914	37,199	52,613	190,135	0
6000	0	0	0	0	0	0	0	0	0	0	0	0	0
7000 (less TFs out)	0	0	0	0	0	0	0	0	0	0	0	15,500	0
TF in	0	0	0	0	0	0	0	0	0	0	0	278,437	0
Uses - COVID by 12/31/2020!	0	0	0	0	0	0	0	0	0	0	0	0	
TFs out 7610-7699	0	0	0	0	0	0	0	0	0	0	0	204,459	0
Payables	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANs Note Payable	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Expense														
Prepaid Expense														
Cash Balance	**1,710,848**	**1,203,991**	**782,645**	**229,022**	**(483,187)**	**(1,286,511)**	**925,370**	**729,806**	**186,758**	**1,809,553**	**1,151,538**	**613,653**	**121,557**

Total Projected Receivables (including deferred appropriations if any): 121,557

Final Projected Cash Balance General/Charter Fund, TRANS, Reserve: $613,653

Funds 01, 17

PROJECTED DEFERRAL WORKSHEET

MENDOCINO UNIFIED SCHOOL DISTRICT

CASH FLOW WORKSHEET -- GENERAL FUND

2023-2024

	11	1	2	3	4	5	6	7	8	9	10	11	12	
Actuals through the month of:	May	July	August	September	October	November	December	January	February	March	April	May	June	Accruals
Beginning Cash	2,719,740	2,597,242	2,090,369	1,669,590	1,114,751	402,746	(400,448)	1,811,758	1,618,621	1,076,328	2,700,504	2,044,083		
LCFF Group	249,305	249,305	271,344	249,305	0	22,040	3,032,653	439,816	280,397	2,295,347	113,018	624,713	0
Federal Revenues	0	0	78,662	20,599	0	35,577	17,559	522	22,216	39,504	1,255	201,988	45,173
State Revenues	0	0	49,687	24,843	94,404	0	0	39,749	27,328	37,265	0	111,795	62,108
Local Revenues	10,528	(739)	27,914	(59,897)	10,060	6,396	15,972	119,621	37,152	68,036	78,526	115,187	14,572
Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
LCFF Pr Yr Deferrals	0	0	0	0	0	0	0	0	0	0	0	0	0
Receivables & Due From Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
9650-9652 Deferred Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
1000	32,185	329,523	324,328	328,629	333,302	332,777	336,518	327,083	337,521	333,087	343,843	467,988	0
2000	74,790	142,784	170,920	172,762	193,117	184,326	189,921	189,699	202,328	191,537	189,887	228,385	0
3000	57,958	223,378	232,572	228,200	235,369	237,289	239,406	234,133	240,891	238,127	240,213	679,292	0
4000	65,455	17,991	36,301	18,094	16,464	33,966	26,536	12,624	38,734	16,025	22,665	81,908	0
5000	151,943	41,763	84,266	42,003	38,219	78,848	61,598	29,305	89,914	37,199	52,613	190,135	0
6000	0	0	0	0	0	0	0	0	0	0	0	0	0
7000 (less TFs out)	0	0	0	0	0	0	0	0	0	0	0	15,500	0
TF in	0	0	0	0	0	0	0	0	0	0	0	278,437	0
Uses - COVID by 12/31/2020!	0	0	0	0	0	0	0	0	0	0	0	0	
TFs out 7610-7699	0	0	0	0	0	0	0	0	0	0	0	442,896	0
Payables	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANs Note Payable	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Expense														
Prepaid Expense														
Cash Balance	**2,597,242**	**2,090,369**	**1,669,590**	**1,114,751**	**402,746**	**(400,448)**	**1,811,758**	**1,618,621**	**1,076,328**	**2,700,504**	**2,044,083**	**1,270,099**	**121,853**

Total Projected Receivables (including deferred appropriations if any): 121,853

Final Projected Cash Balance General/Charter Fund, TRANS, Reserve: $1,270,099

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: Online at www.mendocinousd.org or at the district office at 44141 Little Lake Rd, Mendocino

Date: May 26, 2023

Public Hearing:

Place: Mendocino K8 School, multi-purpose room

Date: June 01, 2023

Time: 5:00 pm

Adoption Date: June 13, 2023

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Meg Kailikole

Title: Business Manager

Telephone: 707-937-5868

E-mail: musdcbo@mcn.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	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?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/13/2023	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

MUSD is insured through the Protected Insurance Program for Schools (PIPS) as part of a JPA with other agencies in Mendocino and Lake counties.

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

Signed _____ Date of Meeting: June 13, 2023

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Meg Kailikole
Title:	Business Manager
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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	7,714,573.00	0.00	7,714,573.00	7,827,241.00	0.00	7,827,241.00	1.5%
2) Federal Revenue		8100-8299	(21,500.00)	620,950.35	599,450.35	0.00	463,054.21	463,054.21	-22.8%
3) Other State Revenue		8300-8599	88,770.08	1,389,397.86	1,478,167.94	90,000.00	357,179.10	447,179.10	-69.7%
4) Other Local Revenue		8600-8799	102,643.77	420,323.32	522,967.09	59,600.00	374,727.90	434,327.90	-16.9%
5) TOTAL, REVENUES			7,884,486.85	2,430,671.53	10,315,158.38	7,976,841.00	1,194,961.21	9,171,802.21	-11.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,898,140.39	1,014,829.69	3,912,970.08	2,916,963.82	909,817.79	3,826,781.61	-2.2%
2) Classified Salaries		2000-2999	1,257,464.68	844,642.73	2,102,107.41	1,306,834.08	823,620.70	2,130,454.78	1.3%
3) Employee Benefits		3000-3999	1,757,380.45	1,269,739.79	3,027,120.24	1,904,613.69	1,182,212.94	3,086,826.63	2.0%
4) Books and Supplies		4000-4999	297,646.82	232,047.89	529,694.71	302,000.00	84,762.07	386,762.07	-27.0%
5) Services and Other Operating Expenditures		5000-5999	796,509.73	257,234.95	1,053,744.68	751,981.00	145,825.00	897,806.00	-14.8%
6) Capital Outlay		6000-6999	0.00	145,231.32	145,231.32	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	21,500.00	0.00	21,500.00	21,500.00	0.00	21,500.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(36,306.53)	30,306.53	(6,000.00)	(6,000.00)	0.00	(6,000.00)	0.0%
9) TOTAL, EXPENDITURES			6,992,335.54	3,794,032.90	10,786,368.44	7,197,892.59	3,146,238.50	10,344,131.09	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			892,151.31	(1,363,361.37)	(471,210.06)	778,948.41	(1,951,277.29)	(1,172,328.88)	148.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	40,000.00	0.00	40,000.00	278,437.00	0.00	278,437.00	596.1%
b) Transfers Out		7600-7629	176,210.68	76,169.32	252,380.00	204,458.77	0.00	204,458.77	-19.0%
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	(1,694,219.74)	1,694,219.74	0.00	(1,572,561.38)	1,572,561.38	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,830,430.42)	1,618,050.42	(212,380.00)	(1,498,583.15)	1,572,561.38	73,978.23	-134.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(938,279.11)	254,689.05	(683,590.06)	(719,634.74)	(378,715.91)	(1,098,350.65)	60.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,128,078.05	543,898.25	2,671,976.30	1,189,798.94	798,587.30	1,988,386.24	-25.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			2,128,078.05	543,898.25	2,671,976.30	1,189,798.94	798,587.30	1,988,386.24	-25.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,128,078.05	543,898.25	2,671,976.30	1,189,798.94	798,587.30	1,988,386.24	-25.6%
2) Ending Balance, June 30 (E + F1e)			1,189,798.94	798,587.30	1,988,386.24	470,164.20	419,871.39	890,035.59	-55.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,157.00	0.00	1,157.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	798,587.30	798,587.30	0.00	419,871.39	419,871.39	-47.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	38,220.00	0.00	38,220.00	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	421,944.20	0.00	421,944.20	New
Unassigned/Unappropriated Amount		9790	1,178,641.94	0.00	1,178,641.94	0.00	0.00	0.00	-100.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,527,473.52	(383,339.06)	3,144,134.46				
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	10,000.00	0.00	10,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	16,269.00	16,269.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	1,157.00	0.00	1,157.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			3,538,630.52	(367,070.06)	3,171,560.46				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	(30,137.17)	0.00	(30,137.17)				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	9,404.10	9,404.10				
6) TOTAL, LIABILITIES			(30,137.17)	9,404.10	(20,733.07)				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,568,767.69	(376,474.16)	3,192,293.53				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,662,031.00	0.00	1,662,031.00	1,662,031.00	0.00	1,662,031.00	0.0%
Education Protection Account State Aid - Current Year		8012	88,158.00	0.00	88,158.00	88,158.00	0.00	88,158.00	0.0%
State Aid - Prior Years		8019	(96.00)	0.00	(96.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	41,970.00	0.00	41,970.00	41,970.00	0.00	41,970.00	0.0%
Timber Yield Tax		8022	228,695.00	0.00	228,695.00	75,000.00	0.00	75,000.00	-67.2%
Other Subventions/In-Lieu Taxes		8029	162.00	0.00	162.00	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	5,691,257.00	0.00	5,691,257.00	5,805,082.00	0.00	5,805,082.00	2.0%
Unsecured Roll Taxes		8042	148,002.00	0.00	148,002.00	150,000.00	0.00	150,000.00	1.3%
Prior Years' Taxes		8043	4,394.00	0.00	4,394.00	5,000.00	0.00	5,000.00	13.8%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,864,573.00	0.00	7,864,573.00	7,827,241.00	0.00	7,827,241.00	-0.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(150,000.00)		(150,000.00)	0.00		0.00	-100.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,714,573.00	0.00	7,714,573.00	7,827,241.00	0.00	7,827,241.00	1.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	62,418.00	62,418.00	0.00	62,418.00	62,418.00	0.0%
Special Education Discretionary Grants		8182	0.00	24,885.00	24,885.00	0.00	2,654.00	2,654.00	-89.3%
Child Nutrition Programs		8220	0.00	15,432.80	15,432.80	0.00	0.00	0.00	-100.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		83,627.86	83,627.86		136,719.07	136,719.07	63.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		17,853.00	17,853.00		17,890.00	17,890.00	0.2%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Restricted (B)	2022-23 Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Restricted (E)	2023-24 Total Fund col. D + E (F)	% Diff Column C & F
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	(21,500.00)	406,733.69	385,233.69	0.00	233,373.14	233,373.14	-39.4%
TOTAL, FEDERAL REVENUE			(21,500.00)	620,950.35	599,450.35	0.00	463,054.21	463,054.21	-22.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	20,528.00	0.00	20,528.00	20,000.00	0.00	20,000.00	-2.6%
Lottery - Unrestricted and Instructional Materials		8560	68,242.08	24,784.96	93,027.04	70,000.00	30,000.00	100,000.00	7.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		115,500.00	115,500.00		80,000.00	80,000.00	-30.7%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	1,249,112.90	1,249,112.90	0.00	247,179.10	247,179.10	-80.2%
TOTAL, OTHER STATE REVENUE			88,770.08	1,389,397.86	1,478,167.94	90,000.00	357,179.10	447,179.10	-69.7%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	91,350.00	91,350.00	0.00	91,350.00	91,350.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,210.00	0.00	6,210.00	6,200.00	0.00	6,200.00	-0.2%
Interest		8660	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,075.00	13,677.00	15,752.00	0.00	3,850.00	3,850.00	-75.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	78,358.77	31,680.30	110,039.07	37,400.00	15,915.90	53,315.90	-51.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		283,616.02	283,616.02		263,612.00	263,612.00	-7.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			102,643.77	420,323.32	522,967.09	59,600.00	374,727.90	434,327.90	-16.9%
TOTAL, REVENUES			7,884,486.85	2,430,671.53	10,315,158.38	7,976,841.00	1,194,961.21	9,171,802.21	-11.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,370,552.56	800,345.56	3,170,898.12	2,445,930.60	581,309.57	3,027,240.17	-4.5%
Certificated Pupil Support Salaries		1200	187,660.94	147,753.33	335,414.27	131,106.59	261,777.31	392,883.90	17.1%
Certificated Supervisors' and Administrators' Salaries		1300	339,926.89	66,730.80	406,657.69	339,926.63	66,730.91	406,657.54	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,898,140.39	1,014,829.69	3,912,970.08	2,916,963.82	909,817.79	3,826,781.61	-2.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	146,546.84	423,513.38	570,060.22	152,971.76	404,875.82	557,847.58	-2.1%
Classified Support Salaries		2200	314,041.74	329,702.91	643,744.65	347,020.95	341,475.38	688,496.33	7.0%
Classified Supervisors' and Administrators' Salaries		2300	289,178.42	91,426.44	380,604.86	298,491.83	77,269.50	375,761.33	-1.3%
Clerical, Technical and Office Salaries		2400	493,676.85	0.00	493,676.85	492,645.38	0.00	492,645.38	-0.2%
Other Classified Salaries		2900	14,020.83	0.00	14,020.83	15,704.16	0.00	15,704.16	12.0%
TOTAL, CLASSIFIED SALARIES			1,257,464.68	844,642.73	2,102,107.41	1,306,834.08	823,620.70	2,130,454.78	1.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	520,972.40	596,926.09	1,117,898.49	519,921.93	520,720.45	1,040,642.38	-6.9%
PERS		3201-3202	319,007.77	213,373.83	532,381.60	351,011.37	213,680.61	564,691.98	6.1%
OASDI/Medicare/Alternative		3301-3302	135,865.26	76,083.43	211,948.69	147,257.34	76,199.98	223,457.32	5.4%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Health and Welfare Benefits		3401-3402	557,586.92	313,239.42	870,826.34	649,097.28	300,887.01	949,984.29	9.1%
Unemployment Insurance		3501-3502	19,950.84	8,908.79	28,859.63	21,119.03	8,667.21	29,786.24	3.2%
Workers' Compensation		3601-3602	139,113.26	61,183.19	200,296.45	151,212.74	62,057.68	213,270.42	6.5%
OPEB, Allocated		3701-3702	30,971.00	0.00	30,971.00	30,971.00	0.00	30,971.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	33,913.00	25.04	33,938.04	34,023.00	0.00	34,023.00	0.3%
TOTAL, EMPLOYEE BENEFITS			1,757,380.45	1,269,739.79	3,027,120.24	1,904,613.69	1,182,212.94	3,086,826.63	2.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	5,294.64	54,986.65	60,281.29	0.00	28,000.00	28,000.00	-53.6%
Books and Other Reference Materials		4200	1,589.73	0.00	1,589.73	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	265,762.45	118,287.72	384,050.17	272,000.00	56,762.07	328,762.07	-14.4%
Noncapitalized Equipment		4400	25,000.00	58,773.52	83,773.52	30,000.00	0.00	30,000.00	-64.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			297,646.82	232,047.89	529,694.71	302,000.00	84,762.07	386,762.07	-27.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Travel and Conferences		5200	13,495.00	51,847.67	65,342.67	11,900.00	52,000.00	63,900.00	-2.2%
Dues and Memberships		5300	26,812.00	0.00	26,812.00	31,330.00	0.00	31,330.00	16.9%
Insurance		5400 - 5450	123,999.58	0.00	123,999.58	106,600.00	0.00	106,600.00	-14.0%
Operations and Housekeeping Services		5500	308,450.00	600.00	309,050.00	315,650.00	0.00	315,650.00	2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	67,161.00	9,027.37	76,188.37	68,161.00	5,500.00	73,661.00	-3.3%
Transfers of Direct Costs		5710	(9,980.30)	9,980.30	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	198,682.45	184,279.61	382,962.06	150,400.00	87,525.00	237,925.00	-37.9%
Communications		5900	37,890.00	1,500.00	39,390.00	37,940.00	800.00	38,740.00	-1.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			796,509.73	257,234.95	1,053,744.68	751,981.00	145,825.00	897,806.00	-14.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	145,231.32	145,231.32	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	145,231.32	145,231.32	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	21,500.00	0.00	21,500.00	21,500.00	0.00	21,500.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			21,500.00	0.00	21,500.00	21,500.00	0.00	21,500.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Indirect Costs		7310	(30,306.53)	30,306.53	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(6,000.00)	0.00	(6,000.00)	(6,000.00)	0.00	(6,000.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(36,306.53)	30,306.53	(6,000.00)	(6,000.00)	0.00	(6,000.00)	0.0%
TOTAL, EXPENDITURES			6,992,335.54	3,794,032.90	10,786,368.44	7,197,892.59	3,146,238.50	10,344,131.09	-4.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	238,437.00	0.00	238,437.00	New
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			40,000.00	0.00	40,000.00	278,437.00	0.00	278,437.00	596.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	48,696.62	6,871.00	55,567.62	59,792.51	0.00	59,792.51	7.6%
To: Special Reserve Fund		7612	0.00	53,865.52	53,865.52	0.00	0.00	0.00	-100.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	110,640.43	15,432.80	126,073.23	136,476.26	0.00	136,476.26	8.3%
Other Authorized Interfund Transfers Out		7619	16,873.63	0.00	16,873.63	8,190.00	0.00	8,190.00	-51.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			176,210.68	76,169.32	252,380.00	204,458.77	0.00	204,458.77	-19.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,694,219.74)	1,694,219.74	0.00	(1,572,561.38)	1,572,561.38	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,694,219.74)	1,694,219.74	0.00	(1,572,561.38)	1,572,561.38	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,830,430.42)	1,618,050.42	(212,380.00)	(1,498,583.15)	1,572,561.38	73,978.23	-134.8%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	7,714,573.00	0.00	7,714,573.00	7,827,241.00	0.00	7,827,241.00	1.5%
2) Federal Revenue		8100-8299	(21,500.00)	620,950.35	599,450.35	0.00	463,054.21	463,054.21	-22.8%
3) Other State Revenue		8300-8599	88,770.08	1,389,397.86	1,478,167.94	90,000.00	357,179.10	447,179.10	-69.7%
4) Other Local Revenue		8600-8799	102,643.77	420,323.32	522,967.09	59,600.00	374,727.90	434,327.90	-16.9%
5) TOTAL, REVENUES			7,884,486.85	2,430,671.53	10,315,158.38	7,976,841.00	1,194,961.21	9,171,802.21	-11.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,535,505.40	2,343,743.42	5,879,248.82	3,724,536.85	1,886,240.13	5,610,776.98	-4.6%
2) Instruction - Related Services	2000-2999		971,983.09	151,465.56	1,123,448.65	982,325.49	117,743.56	1,100,069.05	-2.1%
3) Pupil Services	3000-3999		900,534.88	329,953.86	1,230,488.74	868,666.71	348,586.32	1,217,253.03	-1.1%
4) Ancillary Services	4000-4999		176,316.23	9,800.00	186,116.23	177,335.37	0.00	177,335.37	-4.7%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		872,332.24	55,568.59	927,900.83	891,179.37	0.00	891,179.37	-4.0%
8) Plant Services	8000-8999		514,163.70	903,501.47	1,417,665.17	532,348.80	793,668.49	1,326,017.29	-6.5%
9) Other Outgo	9000-9999	Except 7600-7699	21,500.00	0.00	21,500.00	21,500.00	0.00	21,500.00	0.0%
10) TOTAL, EXPENDITURES			6,992,335.54	3,794,032.90	10,786,368.44	7,197,892.59	3,146,238.50	10,344,131.09	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			892,151.31	(1,363,361.37)	(471,210.06)	778,948.41	(1,951,277.29)	(1,172,328.88)	148.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	40,000.00	0.00	40,000.00	278,437.00	0.00	278,437.00	596.1%
b) Transfers Out		7600-7629	176,210.68	76,169.32	252,380.00	204,458.77	0.00	204,458.77	-19.0%
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	(1,694,219.74)	1,694,219.74	0.00	(1,572,561.38)	1,572,561.38	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,830,430.42)	1,618,050.42	(212,380.00)	(1,498,583.15)	1,572,561.38	73,978.23	-134.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(938,279.11)	254,689.05	(683,590.06)	(719,634.74)	(378,715.91)	(1,098,350.65)	60.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,128,078.05	543,898.25	2,671,976.30	1,189,798.94	798,587.30	1,988,386.24	-25.6%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,128,078.05	543,898.25	2,671,976.30	1,189,798.94	798,587.30	1,988,386.24	-25.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,128,078.05	543,898.25	2,671,976.30	1,189,798.94	798,587.30	1,988,386.24	-25.6%
2) Ending Balance, June 30 (E + F1e)			1,189,798.94	798,587.30	1,988,386.24	470,164.20	419,871.39	890,035.59	-55.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,157.00	0.00	1,157.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	798,587.30	798,587.30	0.00	419,871.39	419,871.39	-47.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	38,220.00	0.00	38,220.00	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	421,944.20	0.00	421,944.20	New
Unassigned/Unappropriated Amount		9790	1,178,641.94	0.00	1,178,641.94	0.00	0.00	0.00	-100.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	80,973.34	80,973.34
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	46,819.69
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	0.00	6,183.31
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	0.00	522.48
5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	0.00	2,905.49
6266	Educator Effectiveness, FY 2021-22	156,926.82	104,926.82
6300	Lottery: Instructional Materials	0.00	2,000.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	134,894.00	21,174.05
7412	A-G Access/Success Grant	19,478.03	19,478.03
7413	A-G Learning Loss Mitigation Grant	4,747.00	4,747.00
7435	Learning Recovery Emergency Block Grant	377,870.77	102,593.84
7810	Other Restricted State	4,474.00	4,474.00
9010	Other Restricted Local	19,223.34	23,073.34
Total, Restricted Balance		798,587.30	419,871.39

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	90,133.88	90,133.88	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,133.88	90,133.88	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,133.88	90,133.88	0.0%
2) Ending Balance, June 30 (E + F1e)			90,133.88	90,133.88	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	90,133.88	90,133.88	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	90,133.88	90,133.88	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,133.88	90,133.88	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,133.88	90,133.88	0.0%
2) Ending Balance, June 30 (E + F1e)			90,133.88	90,133.88	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	90,133.88	90,133.88	0.0%

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

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	90,133.88	90,133.88
Total, Restricted Balance		90,133.88	90,133.88

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	40,713.80	39,866.00	-2.1%
5) TOTAL, REVENUES			40,713.80	39,866.00	-2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	53,823.07	56,043.01	4.1%
3) Employee Benefits		3000-3999	21,803.65	23,810.50	9.2%
4) Books and Supplies		4000-4999	2,073.12	500.00	-75.9%
5) Services and Other Operating Expenditures		5000-5999	20,406.90	19,305.00	-5.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			98,106.74	99,658.51	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(57,392.94)	(59,792.51)	4.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	55,567.62	59,792.51	7.6%
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			55,567.62	59,792.51	7.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,825.32)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,425.12	1,599.80	-53.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,425.12	1,599.80	-53.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,425.12	1,599.80	-53.3%
2) Ending Balance, June 30 (E + F1e)			1,599.80	1,599.80	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	1,599.80	1,599.80	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	7,461.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,461.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			7,461.24		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	29,866.00	29,866.00	0.0%
All Other Fees and Contracts		8689	10,000.00	10,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	847.80	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,713.80	39,866.00	-2.1%
TOTAL, REVENUES			40,713.80	39,866.00	-2.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	53,823.07	56,043.01	4.1%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			53,823.07	56,043.01	4.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	13,544.28	14,952.54	10.4%
OASDI/Medicare/Alternative		3301-3302	4,084.09	4,287.37	5.0%
Health and Welfare Benefits		3401-3402	1,997.10	2,284.00	14.4%
Unemployment Insurance		3501-3502	266.97	280.22	5.0%
Workers' Compensation		3601-3602	1,911.21	2,006.37	5.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,803.65	23,810.50	9.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,073.12	500.00	-75.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,073.12	500.00	-75.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	300.00	300.00	0.0%
Dues and Memberships		5300	363.00	275.00	-24.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,400.00	15,400.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	800.00	800.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,622.00	1,600.00	-39.0%
Communications		5900	921.90	930.00	0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,406.90	19,305.00	-5.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			98,106.74	99,658.51	1.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	55,567.62	59,792.51	7.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			55,567.62	59,792.51	7.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			55,567.62	59,792.51	7.6%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,713.80	39,866.00	-2.1%
5) TOTAL, REVENUES			40,713.80	39,866.00	-2.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		80,184.84	81,728.51	1.9%
2) Instruction - Related Services	2000-2999		21.90	30.00	37.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		17,900.00	17,900.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			98,106.74	99,658.51	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(57,392.94)	(59,792.51)	4.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	55,567.62	59,792.51	7.6%
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			55,567.62	59,792.51	7.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,825.32)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,425.12	1,599.80	-53.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,425.12	1,599.80	-53.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,425.12	1,599.80	-53.3%
2) Ending Balance, June 30 (E + F1e)			1,599.80	1,599.80	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,599.80	1,599.80	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	123,000.00	123,000.00	0.0%
3) Other State Revenue		8300-8599	54,800.00	54,800.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	0.0%
5) TOTAL, REVENUES			192,800.00	192,800.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	110,466.47	114,336.66	3.5%
3) Employee Benefits		3000-3999	66,406.76	70,939.60	6.8%
4) Books and Supplies		4000-4999	129,000.00	131,000.00	1.6%
5) Services and Other Operating Expenditures		5000-5999	7,000.00	7,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,000.00	6,000.00	0.0%
9) TOTAL, EXPENDITURES			318,873.23	329,276.26	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(126,073.23)	(136,476.26)	8.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	126,073.23	136,476.26	8.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			126,073.23	136,476.26	8.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,484.45	16,484.45	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,484.45	16,484.45	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,484.45	16,484.45	0.0%
2) Ending Balance, June 30 (E + F1e)			16,484.45	16,484.45	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	12,921.13	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,563.32	16,484.45	362.6%
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	(117,252.30)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	325.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	12,921.13		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(104,006.17)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(104,006.17)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	123,000.00	123,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			123,000.00	123,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	54,800.00	54,800.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			54,800.00	54,800.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	15,000.00	15,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	0.0%
TOTAL, REVENUES			192,800.00	192,800.00	0.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	110,466.47	114,336.66	3.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			110,466.47	114,336.66	3.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	28,205.35	30,505.64	8.2%
OASDI/Medicare/Alternative		3301-3302	7,847.94	8,746.93	11.5%
Health and Welfare Benefits		3401-3402	26,924.58	27,022.00	0.4%
Unemployment Insurance		3501-3502	506.03	571.70	13.0%
Workers' Compensation		3601-3602	2,922.86	4,093.33	40.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			66,406.76	70,939.60	6.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,000.00	15,000.00	15.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	116,000.00	116,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			129,000.00	131,000.00	1.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,000.00	7,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,000.00	7,000.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	6,000.00	6,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,000.00	6,000.00	0.0%
TOTAL, EXPENDITURES			318,873.23	329,276.26	3.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	126,073.23	136,476.26	8.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			126,073.23	136,476.26	8.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			126,073.23	136,476.26	8.3%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	123,000.00	123,000.00	0.0%
3) Other State Revenue		8300-8599	54,800.00	54,800.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	0.0%
5) TOTAL, REVENUES			192,800.00	192,800.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		312,873.23	323,276.26	3.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		6,000.00	6,000.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			318,873.23	329,276.26	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(126,073.23)	(136,476.26)	8.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	126,073.23	136,476.26	8.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			126,073.23	136,476.26	8.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,484.45	16,484.45	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,484.45	16,484.45	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,484.45	16,484.45	0.0%
2) Ending Balance, June 30 (E + F1e)			16,484.45	16,484.45	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	12,921.13	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,563.32	16,484.45	362.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,563.32	16,484.45
Total, Restricted Balance		3,563.32	16,484.45

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	150,000.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	700.00	700.00	0.0%
5) TOTAL, REVENUES			150,700.00	700.00	-99.5%
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	40,701.70	0.00	-100.0%
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			40,701.70	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			109,998.30	700.00	-99.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			109,998.30	700.00	-99.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,403.38	201,401.68	120.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,403.38	201,401.68	120.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,403.38	201,401.68	120.3%
2) Ending Balance, June 30 (E + F1e)			201,401.68	202,101.68	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	201,401.68	202,101.68	0.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	53,135.44		
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		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			53,135.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			53,135.44		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	150,000.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			150,000.00	0.00	-100.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	700.00	700.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			700.00	700.00	0.0%
TOTAL, REVENUES			150,700.00	700.00	-99.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	40,701.70	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			40,701.70	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			40,701.70	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	150,000.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	700.00	700.00	0.0%
5) TOTAL, REVENUES			150,700.00	700.00	-99.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		40,701.70	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			40,701.70	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			109,998.30	700.00	-99.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			109,998.30	700.00	-99.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,403.38	201,401.68	120.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,403.38	201,401.68	120.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,403.38	201,401.68	120.3%
2) Ending Balance, June 30 (E + F1e)			201,401.68	202,101.68	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	201,401.68	202,101.68	0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50.00	50.00	0.0%
5) TOTAL, REVENUES			50.00	50.00	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)			50.00	50.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,683.63	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,683.63	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,733.63	50.00	-99.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,000.00	28,733.63	43.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,000.00	28,733.63	43.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,000.00	28,733.63	43.7%
2) Ending Balance, June 30 (E + F1e)			28,733.63	28,783.63	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	28,733.63	28,783.63	0.2%
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	28,722.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			28,722.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			28,722.10		
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	50.00	50.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50.00	50.00	0.0%
TOTAL, REVENUES			50.00	50.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	8,683.63	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8,683.63	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			8,683.63	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50.00	50.00	0.0%
5) TOTAL, REVENUES			50.00	50.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			50.00	50.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,683.63	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,683.63	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,733.63	50.00	-99.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,000.00	28,733.63	43.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,000.00	28,733.63	43.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,000.00	28,733.63	43.7%
2) Ending Balance, June 30 (E + F1e)			28,733.63	28,783.63	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	28,733.63	28,783.63	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,000.00	9,000.00	0.0%
5) TOTAL, REVENUES			9,000.00	9,000.00	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)			9,000.00	9,000.00	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	238,437.00	New
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	(238,437.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,000.00	(229,437.00)	-2,649.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	877,179.37	886,179.37	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			877,179.37	886,179.37	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			877,179.37	886,179.37	1.0%
2) Ending Balance, June 30 (E + F1e)			886,179.37	656,742.37	-25.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	886,179.37	656,742.37	-25.9%
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	884,169.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			884,169.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			884,169.23		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,000.00	9,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,000.00	9,000.00	0.0%
TOTAL, REVENUES			9,000.00	9,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	238,437.00	New
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	238,437.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(238,437.00)	New

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,000.00	9,000.00	0.0%
5) TOTAL, REVENUES			9,000.00	9,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,000.00	9,000.00	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	238,437.00	New
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	(238,437.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,000.00	(229,437.00)	-2,649.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	877,179.37	886,179.37	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			877,179.37	886,179.37	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			877,179.37	886,179.37	1.0%
2) Ending Balance, June 30 (E + F1e)			886,179.37	656,742.37	-25.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	886,179.37	656,742.37	-25.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	187,000.00	0.00	-100.0%
5) TOTAL, REVENUES			187,000.00	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	511,438.22	0.00	-100.0%
6) Capital Outlay		6000-6999	8,072,057.78	12,599,582.55	56.1%
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			8,583,496.00	12,599,582.55	46.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,396,496.00)	(12,599,582.55)	50.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,396,496.00)	(12,599,582.55)	50.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,996,078.55	12,599,582.55	-40.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,996,078.55	12,599,582.55	-40.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,996,078.55	12,599,582.55	-40.0%
2) Ending Balance, June 30 (E + F1e)			12,599,582.55	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,599,582.55	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,218,207.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			13,218,207.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			13,218,207.35		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	187,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			187,000.00	0.00	-100.0%
TOTAL, REVENUES			187,000.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	67,519.39	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	443,918.83	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			511,438.22	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,071,965.18	12,599,582.55	56.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	92.60	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,072,057.78	12,599,582.55	56.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,583,496.00	12,599,582.55	46.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	187,000.00	0.00	-100.0%
5) TOTAL, REVENUES			187,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,583,496.00	12,599,582.55	46.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,583,496.00	12,599,582.55	46.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(8,396,496.00)	(12,599,582.55)	50.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(8,396,496.00)	(12,599,582.55)	50.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,996,078.55	12,599,582.55	-40.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,996,078.55	12,599,582.55	-40.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,996,078.55	12,599,582.55	-40.0%
2) Ending Balance, June 30 (E + F1e)			12,599,582.55	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,599,582.55	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	12,599,582.55	0.00
Total, Restricted Balance		12,599,582.55	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	105,349.66	42,500.00	-59.7%
5) TOTAL, REVENUES			105,349.66	42,500.00	-59.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			105,349.66	42,500.00	-59.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			105,349.66	42,500.00	-59.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	206,622.93	311,972.59	51.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			206,622.93	311,972.59	51.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			206,622.93	311,972.59	51.0%
2) Ending Balance, June 30 (E + F1e)			311,972.59	354,472.59	13.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	311,972.59	354,472.59	13.6%
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	271,358.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			271,358.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			271,358.93		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	102,849.66	40,000.00	-61.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			105,349.66	42,500.00	-59.7%
TOTAL, REVENUES			105,349.66	42,500.00	-59.7%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	105,349.66	42,500.00	-59.7%
5) TOTAL, REVENUES			105,349.66	42,500.00	-59.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			105,349.66	42,500.00	-59.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			105,349.66	42,500.00	-59.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	206,622.93	311,972.59	51.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			206,622.93	311,972.59	51.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			206,622.93	311,972.59	51.0%
2) Ending Balance, June 30 (E + F1e)			311,972.59	354,472.59	13.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	311,972.59	354,472.59	13.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	311,972.59	354,472.59
Total, Restricted Balance		311,972.59	354,472.59

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	61,806.75	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			61,806.75	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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	115,672.27	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			115,672.27	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(53,865.52)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	53,865.52	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			53,865.52	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	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	54,355.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			54,355.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			54,355.51		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	61,806.75	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			61,806.75	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			61,806.75	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	115,672.27	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			115,672.27	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			115,672.27	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	53,865.52	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			53,865.52	0.00	-100.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			53,865.52	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	61,806.75	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			61,806.75	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		115,672.27	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			115,672.27	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(53,865.52)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	53,865.52	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			53,865.52	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,228,826.46	3,228,826.46	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,228,826.46	3,228,826.46	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,228,826.46	3,228,826.46	0.0%
2) Ending Balance, June 30 (E + F1e)			3,228,826.46	3,228,826.46	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	3,228,826.46	3,228,826.46	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

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

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,228,826.46	3,228,826.46	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,228,826.46	3,228,826.46	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,228,826.46	3,228,826.46	0.0%
2) Ending Balance, June 30 (E + F1e)			3,228,826.46	3,228,826.46	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,228,826.46	3,228,826.46	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,280,335.00	2,261,429.00	-0.8%
5) TOTAL, REVENUES			2,280,335.00	2,261,429.00	-0.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	579,030.00	511,405.00	-11.7%
3) Employee Benefits		3000-3999	318,237.00	348,787.01	9.6%
4) Books and Supplies		4000-4999	167,368.00	150,570.00	-10.0%
5) Services and Other Operating Expenses		5000-5999	1,188,751.00	1,159,655.00	-2.4%
6) Depreciation and Amortization		6000-6999	18,011.00	18,011.00	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, EXPENSES			2,271,397.00	2,188,428.01	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,938.00	73,000.99	716.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,190.00	8,190.00	0.0%
b) Transfers Out		7600-7629	40,000.00	40,000.00	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			(31,810.00)	(31,810.00)	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(22,872.00)	41,190.99	-280.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(724,562.90)	(747,434.90)	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(724,562.90)	(747,434.90)	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(724,562.90)	(747,434.90)	3.2%
2) Ending Net Position, June 30 (E + F1e)			(747,434.90)	(706,243.91)	-5.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	810,483.00	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(1,557,917.90)	(706,243.91)	-54.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	128,676.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	140,042.61		
c) in Revolving Cash Account		9130	15,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(31,649.19)		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	66,234.06		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	(66,234.06)		
f) Equipment		9440	235,343.34		
g) Accumulated Depreciation - Equipment		9445	(181,311.12)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			306,101.79		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	194,126.00		
2) TOTAL, DEFERRED OUTFLOWS			194,126.00		
I. LIABILITIES					
1) Accounts Payable		9500	675.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	16,448.48		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	702,649.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	12,242.98		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	(1,670.71)		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			730,344.95		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	329,763.00		
2) TOTAL, DEFERRED INFLOWS			329,763.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			(559,880.16)		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	2,279,835.00	2,260,929.00	-0.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,280,335.00	2,261,429.00	-0.8%
TOTAL, REVENUES			2,280,335.00	2,261,429.00	-0.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	111,711.00	97,280.00	-12.9%
Clerical, Technical and Office Salaries		2400	467,319.00	414,125.00	-11.4%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			579,030.00	511,405.00	-11.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	148,117.00	162,845.00	9.9%
OASDI/Medicare/Alternative		3301-3302	44,296.00	46,484.00	4.9%
Health and Welfare Benefits		3401-3402	107,967.00	116,076.00	7.5%
Unemployment Insurance		3501-3502	1,135.00	1,188.01	4.7%
Workers' Compensation		3601-3602	16,722.00	22,194.00	32.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			318,237.00	348,787.01	9.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	145,585.00	123,585.00	-15.1%
Noncapitalized Equipment		4400	21,783.00	26,985.00	23.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			167,368.00	150,570.00	-10.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,425.00	10,675.00	2.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	9,748.00	10,500.00	7.7%
Operations and Housekeeping Services		5500	9,748.00	9,692.00	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	18,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	121,337.00	134,160.00	10.6%
Communications		5900	1,037,493.00	976,628.00	-5.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,188,751.00	1,159,655.00	-2.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	18,011.00	18,011.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			18,011.00	18,011.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,271,397.00	2,188,428.01	-3.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	8,190.00	8,190.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8,190.00	8,190.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	40,000.00	40,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			40,000.00	40,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(31,810.00)	(31,810.00)	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,280,335.00	2,261,429.00	-0.8%
5) TOTAL, REVENUES			2,280,335.00	2,261,429.00	-0.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,271,397.00	2,188,428.01	-3.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,271,397.00	2,188,428.01	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,938.00	73,000.99	716.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,190.00	8,190.00	0.0%
b) Transfers Out		7600-7629	40,000.00	40,000.00	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			(31,810.00)	(31,810.00)	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(22,872.00)	41,190.99	-280.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(724,562.90)	(747,434.90)	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(724,562.90)	(747,434.90)	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(724,562.90)	(747,434.90)	3.2%
2) Ending Net Position, June 30 (E + F1e)			(747,434.90)	(706,243.91)	-5.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	810,483.00	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(1,557,917.90)	(706,243.91)	-54.7%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	102,700.00	102,700.00	0.0%
5) TOTAL, REVENUES			102,700.00	102,700.00	0.0%
B. EXPENSES					
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 Expenses		5000-5999	100,000.00	100,000.00	0.0%
6) Depreciation and Amortization		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, EXPENSES			100,000.00	100,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,700.00	2,700.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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 NET POSITION (C + D4)			2,700.00	2,700.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	225,568.31	228,268.31	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			225,568.31	228,268.31	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			225,568.31	228,268.31	1.2%
2) Ending Net Position, June 30 (E + F1e)			228,268.31	230,968.31	1.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	228,268.31	230,968.31	1.2%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	133,756.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			133,756.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			133,756.97		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,700.00	1,700.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	101,000.00	101,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			102,700.00	102,700.00	0.0%
TOTAL, REVENUES			102,700.00	102,700.00	0.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	100,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			100,000.00	100,000.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			100,000.00	100,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	102,700.00	102,700.00	0.0%
5) TOTAL, REVENUES			102,700.00	102,700.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		100,000.00	100,000.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			100,000.00	100,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,700.00	2,700.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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 NET POSITION (C + D4)			2,700.00	2,700.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	225,568.31	228,268.31	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			225,568.31	228,268.31	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			225,568.31	228,268.31	1.2%
2) Ending Net Position, June 30 (E + F1e)			228,268.31	230,968.31	1.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	228,268.31	230,968.31	1.2%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Net Position		0.00	0.00

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	374.29	374.29	400.34	363.11	363.11	385.39
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)	40.45	40.45	40.45	40.45	40.45	40.45
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)	414.74	414.74	440.79	403.56	403.56	425.84
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	.95	.95	.95	.95	.95	.95
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)	.95	.95	.95	.95	.95	.95
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	415.69	415.69	441.74	404.51	404.51	426.79
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,827,241.00	0.53%	7,868,343.00	1.51%	7,986,766.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	90,000.00	0.00%	90,000.00	0.00%	90,000.00
4. Other Local Revenues	8600-8799	59,600.00	0.00%	59,600.00	0.00%	59,600.00
5. Other Financing Sources						
a. Transfers In	8900-8929	278,437.00	62.51%	452,496.00	-80.57%	87,941.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,572,561.38)	2.43%	(1,610,788.00)	0.90%	(1,625,242.00)
6. Total (Sum lines A1 thru A5c)		6,682,716.62	2.65%	6,859,651.00	-3.80%	6,599,065.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,916,963.82		2,590,093.82
b. Step & Column Adjustment				58,339.00		51,802.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(385,209.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,916,963.82	-11.21%	2,590,093.82	2.00%	2,641,895.82
2. Classified Salaries						
a. Base Salaries				1,306,834.08		1,199,410.08
b. Step & Column Adjustment				32,671.00		29,985.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(140,095.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,306,834.08	-8.22%	1,199,410.08	2.50%	1,229,395.08
3. Employee Benefits	3000-3999	1,904,613.69	-14.22%	1,633,848.19	21.57%	1,986,246.00
4. Books and Supplies	4000-4999	302,000.00	5.00%	317,100.00	5.00%	332,955.00
5. Services and Other Operating Expenditures	5000-5999	751,981.00	5.00%	789,580.00	5.00%	829,059.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	21,500.00	-53.49%	10,000.00	-100.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,000.00)	0.00%	(6,000.00)	0.00%	(6,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	204,458.77	9.08%	223,015.00	1.45%	226,257.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		(626,000.00)
11. Total (Sum lines B1 thru B10)		7,402,351.36	-8.72%	6,757,047.09	-2.12%	6,613,807.90

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(719,634.74)		102,603.91		(14,742.90)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,189,798.94		470,164.20		572,768.11
2. Ending Fund Balance (Sum lines C and D1)		470,164.20		572,768.11		558,025.21
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	38,220.00		172,000.00		172,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	421,944.20		390,768.11		376,025.12
2. Unassigned/Unappropriated	9790	0.00		0.00		.09
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		470,164.20		572,768.11		558,025.21
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	421,944.20		390,768.11		376,025.12
c. Unassigned/Unappropriated	9790	0.00		0.00		.09
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		421,944.20		390,768.11		376,025.21

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

The district's revenues cannot support the current operational costs, therefore spending reductions must be implemented. Unfortunately, staff will bear the burden of those cuts. 2024-25 Certificated and Classified sections B1d and B2d reflect those reductions. 2025-26 section B10 reflects another round of cuts that must be implemented, these cuts have yet to be determined. In 2024-25, a 0.5 fte UTK teacher is added in order to adequately staff UTK. The assigned portion of reserves is made up of $30k attributable to Local Site Accounts, and $142k as a Negotiation Placeholder, as agreed to per TA 2022-23-02.

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	463,054.21	-46.17%	249,262.00	0.00%	249,262.00
3. Other State Revenues	8300-8599	357,179.10	29.15%	461,279.00	0.00%	461,279.00
4. Other Local Revenues	8600-8799	374,727.90	0.00%	374,728.00	0.00%	374,728.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,572,561.38	2.43%	1,610,788.00	0.90%	1,625,242.00
6. Total (Sum lines A1 thru A5c)		2,767,522.59	-2.58%	2,696,057.00	0.54%	2,710,511.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				909,817.79		909,527.79
b. Step & Column Adjustment				18,196.00		18,191.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(18,486.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	909,817.79	-0.03%	909,527.79	2.00%	927,718.79
2. Classified Salaries						
a. Base Salaries				823,620.70		731,163.70
b. Step & Column Adjustment				20,591.00		18,279.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(113,048.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	823,620.70	-11.23%	731,163.70	2.50%	749,442.70
3. Employee Benefits	3000-3999	1,182,212.94	-4.47%	1,129,348.00	-24.26%	855,352.00
4. Books and Supplies	4000-4999	84,762.07	5.00%	89,000.00	5.00%	93,450.00
5. Services and Other Operating Expenditures	5000-5999	145,825.00	5.00%	153,116.00	5.00%	160,772.00
6. Capital Outlay	6000-6999	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
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,146,238.50	-4.26%	3,012,155.49	-7.48%	2,786,735.49
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(378,715.91)		(316,098.49)		(76,224.49)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		798,587.30		419,871.39		103,772.90
2. Ending Fund Balance (Sum lines C and D1)		419,871.39		103,772.90		27,548.41
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	419,871.39		103,772.90		27,548.41
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		419,871.39		103,772.90		27,548.41
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

The district's revenues cannot support the current operational costs, therefore spending reductions must be implemented. Unfortunately, staff will bear the burden of those cuts. 2024-25 Certificated and Classified sections B1d and B2d reflect those reductions. 2025-26 section B10 reflects another round of cuts that must be implemented, these cuts have yet to be determined.

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,827,241.00	0.53%	7,868,343.00	1.51%	7,986,766.00
2. Federal Revenues	8100-8299	463,054.21	-46.17%	249,262.00	0.00%	249,262.00
3. Other State Revenues	8300-8599	447,179.10	23.28%	551,279.00	0.00%	551,279.00
4. Other Local Revenues	8600-8799	434,327.90	0.00%	434,328.00	0.00%	434,328.00
5. Other Financing Sources						
a. Transfers In	8900-8929	278,437.00	62.51%	452,496.00	-80.57%	87,941.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		9,450,239.21	1.12%	9,555,708.00	-2.58%	9,309,576.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,826,781.61		3,499,621.61
b. Step & Column Adjustment				76,535.00		69,993.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(403,695.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,826,781.61	-8.55%	3,499,621.61	2.00%	3,569,614.61
2. Classified Salaries						
a. Base Salaries				2,130,454.78		1,930,573.78
b. Step & Column Adjustment				53,262.00		48,264.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(253,143.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,130,454.78	-9.38%	1,930,573.78	2.50%	1,978,837.78
3. Employee Benefits	3000-3999	3,086,826.63	-10.48%	2,763,196.19	2.84%	2,841,598.00
4. Books and Supplies	4000-4999	386,762.07	5.00%	406,100.00	5.00%	426,405.00
5. Services and Other Operating Expenditures	5000-5999	897,806.00	5.00%	942,696.00	5.00%	989,831.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	21,500.00	-53.49%	10,000.00	-100.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,000.00)	0.00%	(6,000.00)	0.00%	(6,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	204,458.77	9.08%	223,015.00	1.45%	226,257.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(626,000.00)
11. Total (Sum lines B1 thru B10)		10,548,589.86	-7.39%	9,769,202.58	-3.77%	9,400,543.39
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,098,350.65)		(213,494.58)		(90,967.39)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,988,386.24		890,035.59		676,541.01
2. Ending Fund Balance (Sum lines C and D1)		890,035.59		676,541.01		585,573.62
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	419,871.39		103,772.90		27,548.41
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	38,220.00		172,000.00		172,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	421,944.20		390,768.11		376,025.12
2. Unassigned/Unappropriated	9790	0.00		0.00		.09
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		890,035.59		676,541.01		585,573.62
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	421,944.20		390,768.11		376,025.12
c. Unassigned/Unappropriated	9790	0.00		0.00		.09
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		421,944.20		390,768.11		376,025.21
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.00%		4.00%		4.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		403.56		395.08		376.80
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		10,548,589.86		9,769,202.58		9,400,543.39
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		10,548,589.86		9,769,202.58		9,400,543.39
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4.00%		4.00%		4.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		421,943.59		390,768.10		376,021.74
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		421,943.59		390,768.10		376,021.74
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(6,000.00)				
Other Sources/Uses Detail					40,000.00	252,380.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					55,567.62	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	6,000.00	0.00				
Other Sources/Uses Detail					126,073.23	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					8,683.63	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					53,865.52	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					8,190.00	40,000.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	6,000.00	(6,000.00)	292,380.00	292,380.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(6,000.00)				
Other Sources/Uses Detail					278,437.00	204,458.77		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					59,792.51	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	6,000.00	0.00				
Other Sources/Uses Detail					136,476.26	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	238,437.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					8,190.00	40,000.00		
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	6,000.00	(6,000.00)	482,895.77	482,895.77		

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

Mendocino Unified **Mendocino 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)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3010-0-0000-0000-9740	3010	9740	$46,819.69
Explanation: Ending fund balance for budgeting purposes, pending determination of final use.			
01-3214-0-0000-0000-9740	3214	9740	$6,183.31
Explanation: Ending fund balance for budgeting purposes, pending determination of final use.			
01-3219-0-0000-0000-9740	3219	9740	$522.48
Explanation: Ending fund balance for budgeting purposes, pending determination of final use.			
01-5634-0-0000-0000-9740	5634	9740	$2,905.49
Explanation: Ending fund balance for budgeting purposes, pending determination of final use.			

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

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

FUND	RESOURCE	NEG. EFB
63	0000	($706,243.91)
Explanation: EFB negative due to recognition of GASB 68 pension liability. No district funds will be used to pay.		
Total of negative resource balances for Fund 63		($706,243.91)

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

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

FUND	RESOURCE	OBJECT	VALUE
01	7435	8590	($150,160.00)
Explanation: Negative revenue due to Governor takeback of 1x revenue already distributed to districts. Will correct when state offers guidance on how to book.			
63	0000	9790	($706,243.91)
Explanation: EFB negative due to recognition of GASB 68 pension liability. No district funds will be used to pay.			

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	7435	($150,160.00)
Explanation: Negative revenue due to Governor takeback of 1x revenue already distributed to districts. Will correct when state offers guidance on how to book.		

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (**Warning**) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CB-BUDGET-CERTIFY - (**Fatal**) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

CS-EXPLANATIONS - (**Fatal**) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (**Fatal**) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

BUDGET-CERT-PROVIDE - (**Fatal**) - Budget Certification (Form CB) must be provided. **Passed**

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (**Fatal**) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

MYP-PROVIDE - (**Warning**) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

WK-COMP-CERT-PROVIDE - (**Fatal**) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

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

Mendocino Unified **Mendocino 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)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (**Fatal**) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (**Fatal**) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	9500	($30,137.17)
Explanation: After final payroll and closing entries, negative balance will be corrected.			
63	0000	9200	($31,649.19)
Explanation: Closing entries will correct negative balance.			

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (**Warning**) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
63	0000	($747,434.90)
Explanation: EFB negative due to GASB 68 pension liability. No district funds will be used to pay.		
Total of negative resource balances for Fund 63		($747,434.90)

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	8290	($21,500.00)
Explanation: Revenue realized in 2021-22 will not be receiving, resulting in negative revenue in 2022-23.			
63	0000	9667	($1,670.71)
Explanation: Will be evaluated at close, and entry made to correct.			
63	0000	9790	($1,557,917.90)
Explanation: EFB negative due to GASB 68 pension liability. No district funds will be used to pay.			

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (**Fatal**) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (**Informational**) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-POSITIVE - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

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):	403.56
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	488	488		
Charter School	0			
Total ADA	**488**	**488**	**N/A**	**Met**
Second Prior Year (2021-22)				
District Regular	454	472		
Charter School	0			
Total ADA	**454**	**472**	**N/A**	**Met**
First Prior Year (2022-23)				
District Regular	447	441		
Charter School	0	0		
Total ADA	**447**	**441**	**1.4%**	**Met**
Budget Year (2023-24)				
District Regular	426			
Charter School	0			
Total ADA	**426**			

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)

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)

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): 403.6

District's Enrollment Standard Percentage Level: 2.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	542	477		
Charter School				
Total Enrollment	**542**	**477**	**12.0%**	**Not Met**
Second Prior Year (2021-22)				
District Regular	479	449		
Charter School				
Total Enrollment	**479**	**449**	**6.3%**	**Not Met**
First Prior Year (2022-23)				
District Regular	447	462		
Charter School				
Total Enrollment	**447**	**462**	**N/A**	**Met**
Budget Year (2023-24)				
District Regular	446			
Charter School				
Total Enrollment	**446**			

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)

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 previous three years included the COVID years when enrollment was difficult to project.

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	488	477	
Charter School		0	
Total ADA/Enrollment	**488**	**477**	**102.4%**
Second Prior Year (2021-22)			
District Regular	407	449	
Charter School	0		
Total ADA/Enrollment	**407**	**449**	**90.6%**
First Prior Year (2022-23)			
District Regular	415	462	
Charter School			
Total ADA/Enrollment	**415**	**462**	**89.8%**
		Historical Average Ratio:	94.3%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**94.8%**

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	404	446		
Charter School	0			
Total ADA/Enrollment	**404**	**446**	**90.5%**	**Met**
1st Subsequent Year (2024-25)				
District Regular	355	436		
Charter School				
Total ADA/Enrollment	**355**	**436**	**81.3%**	**Met**
2nd Subsequent Year (2025-26)				
District Regular	336	412		
Charter School				
Total ADA/Enrollment	**336**	**412**	**81.6%**	**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)

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 COLA[1] and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

		Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	441.74	426.79	406.23	404.46
b.	Prior Year ADA (Funded)		441.74	426.79	406.23
c.	Difference (Step 1a minus Step 1b)		(14.95)	(20.56)	(1.77)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(3.38%)	(4.82%)	(.44%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		7,627,947.00	7,721,241.00	7,825,009.00
b1.	COLA percentage		13.26%	8.22%	3.94%
b2.	COLA amount (proxy for purposes of this criterion)		1,011,465.77	634,686.01	308,305.35
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		13.26%	8.22%	3.94%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			9.88%	3.40%	3.50%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	6,114,480.00	6,077,052.00	6,188,812.00	6,307,363.00
Percent Change from Previous Year		**(.61%)**	**1.84%**	**1.92%**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**-1.61% to 0.39%**	**0.84% to 2.84%**	**0.92% to 2.92%**

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)	7,864,669.00	7,827,241.00	7,943,343.00	8,061,766.00
District's Projected Change in LCFF Revenue:		(.48%)	1.48%	1.49%
Basic Aid Standard		**-1.61% to 0.39%**	**0.84% to 2.84%**	**0.92% to 2.92%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Met

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	5,222,868.79	6,013,347.50	86.9%
Second Prior Year (2021-22)	5,780,980.32	6,786,632.43	85.2%
First Prior Year (2022-23)	5,912,985.52	6,992,335.54	84.6%
		Historical Average Ratio:	85.5%

	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):	**81.5% to 89.5%**	**81.5% to 89.5%**	**81.5% to 89.5%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2023-24)	6,128,411.59	7,197,892.59	85.1%	Met
1st Subsequent Year (2024-25)	5,423,352.09	6,534,032.09	83.0%	Met
2nd Subsequent Year (2025-26)	5,857,536.90	6,387,550.90	91.7%	Not Met

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

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

1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

District's revenues are not sufficient to support current and future expenditures. District must implement spending reductions, which will unfortunately impact salary and benefits. While specific reductions have been identified for 2024-25, the additional reductions needed in 2025-26 have not yet been specified. While the reduction will come from salary and benefits, the reduction in the MYP is accounted for as an "other adjustment", pending specifics, skewing the data.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	9.88%	3.40%	3.50%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-0.12% to 19.88%**	**-6.60% to 13.40%**	**-6.50% to 13.50%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	4.88% to 14.88%	-1.60% to 8.40%	-1.50% to 8.50%

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)	599,450.35		
Budget Year (2023-24)	463,054.21	(22.75%)	Yes
1st Subsequent Year (2024-25)	249,262.00	(46.17%)	Yes
2nd Subsequent Year (2025-26)	249,262.00	0.00%	No

Explanation: (required if Yes)

One-time COVID funding still impacts Federal Revenue. The district plans to have all 1x COVID funds spent by the end of 2023-24. The level of Federal Revenue budgeted in 2024-25 returns the district to normal levels.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	1,478,167.94		
Budget Year (2023-24)	447,179.10	(69.75%)	Yes
1st Subsequent Year (2024-25)	551,279.00	23.28%	Yes
2nd Subsequent Year (2025-26)	551,279.00	0.00%	No

Explanation: (required if Yes)

2022-23 State Revenue includes a large amount of one-time funding, which is not included in 2023-24 funding. Added to that, is the fact that the Governor is taking back part of the one-time revenue that has already been distributed to districts, and as such a large negative revenue was budgeted in 2023-24, pending guidance on how we are to give back those dollars.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	522,967.09		
Budget Year (2023-24)	434,327.90	(16.95%)	Yes
1st Subsequent Year (2024-25)	434,328.00	0.00%	No
2nd Subsequent Year (2025-26)	434,328.00	0.00%	No

Explanation: (required if Yes)

There is some level of Local Revenue that is recurring. In our case, it has been running at about $430,000.

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

First Prior Year (2022-23)	529,694.71		
Budget Year (2023-24)	386,762.07	(26.98%)	Yes
1st Subsequent Year (2024-25)	406,100.00	5.00%	No
2nd Subsequent Year (2025-26)	426,405.00	5.00%	No

Explanation:
(required if Yes)

2022-23 one-time expenditures have been removed from the 2023-24 budget.

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

First Prior Year (2022-23)	1,053,744.68		
Budget Year (2023-24)	897,806.00	(14.80%)	Yes
1st Subsequent Year (2024-25)	942,696.00	5.00%	No
2nd Subsequent Year (2025-26)	989,831.00	5.00%	No

Explanation:
(required if Yes)

2022-23 one-time expenditures have been removed from the 2023-24 budget.

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)	2,600,585.38		
Budget Year (2023-24)	1,344,561.21	(48.30%)	Not Met
1st Subsequent Year (2024-25)	1,234,869.00	(8.16%)	Not Met
2nd Subsequent Year (2025-26)	1,234,869.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2022-23)	1,583,439.39		
Budget Year (2023-24)	1,284,568.07	(18.87%)	Not Met
1st Subsequent Year (2024-25)	1,348,796.00	5.00%	Met
2nd Subsequent Year (2025-26)	1,416,236.00	5.00%	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 COVID funding still impacts Federal Revenue. The district plans to have all 1x COVID funds spent by the end of 2023-24. The level of Federal Revenue budgeted in 2024-25 returns the district to normal levels.

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

2022-23 State Revenue includes a large amount of one-time funding, which is not included in 2023-24 funding. Added to that, is the fact that the Governor is taking back part of the one-time revenue that has already been distributed to districts, and as such a large negative revenue was budgeted in 2023-24, pending guidance on how we are to give back those dollars.

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

There is some level of Local Revenue that is recurring. In our case, it has been running at about $430,000.

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)

2022-23 one-time expenditures have been removed from the 2023-24 budget.

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

2022-23 one-time expenditures have been removed from the 2023-24 budget.

7. CRITERION: Facilities Maintenance

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

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

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

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

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?

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223): 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	10,016,149.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	10,016,149.00	300,484.47	438,446.04	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

Standard is met, but we are exempt due to small size.

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	370,475.00	420,000.00	0.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,108,689.77	1,530,495.16	1,178,641.94
	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)	2,479,164.77	1,950,495.16	1,178,641.94
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	9,309,997.61	10,480,484.61	11,038,748.44
	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)	9,309,997.61	10,480,484.61	11,038,748.44
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	26.6%	18.6%	10.7%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**8.9%**	**6.2%**	**3.6%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	405,365.46	6,191,539.76	N/A	Met
Second Prior Year (2021-22)	(439,604.96)	6,940,523.97	6.3%	Not Met
First Prior Year (2022-23)	(938,279.11)	7,168,546.22	13.1%	Not Met
Budget Year (2023-24) (Information only)	(719,634.74)	7,402,351.36		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:

(required if NOT met)

District revenues have not been keeping pace with expenditures. District must implement spending reductions to bring expenditures in line with its revenue. Administration will be meeting this summer to plan further reductions in an effort to balance expenditures with revenue.

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): 405

District's Fund Balance Standard Percentage Level: 1.3%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2020-21)	1,800,735.97	2,162,317.55	N/A	Met
Second Prior Year (2021-22)	2,418,412.46	2,567,683.01	N/A	Met
First Prior Year (2022-23)	1,911,927.96	2,128,078.05	N/A	Met
Budget Year (2023-24) (Information only)	1,189,798.94			

[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)

Met

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	404	395	377
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? No
2. If you are the SELPA AU and are excluding special education pass-through funds:

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	10,548,589.86	9,769,202.58	9,400,543.39
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	10,548,589.86	9,769,202.58	9,400,543.39
4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	421,943.59	390,768.10	376,021.74
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)	**421,943.59**	**390,768.10**	**376,021.74**

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	421,944.20	390,768.11	376,025.12
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	.09
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	421,944.20	390,768.11	376,025.21
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):	**421,943.59**	**390,768.10**	**376,021.74**
	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)

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:

NA

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? **Yes**

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:

We have ongoing salary and benefits that are being paid from one-time funding. As mentioned several times in this Criteria and Standard, our recurring revenue is not sufficient to support our expenditures. The district must implement cost reductions in order to balance revenue and expenditures.

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:

NA

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:

NA

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)	(1,694,219.74)			
Budget Year (2023-24)	(1,572,561.38)	(121,658.36)	(7.2%)	Met
1st Subsequent Year (2024-25)	(1,610,788.00)	38,226.62	2.4%	Met
2nd Subsequent Year (2025-26)	(1,625,242.00)	14,454.00	.9%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2022-23)	40,000.00			
Budget Year (2023-24)	278,437.00	238,437.00	596.1%	Not Met
1st Subsequent Year (2024-25)	452,496.00	174,059.00	62.5%	Not Met
2nd Subsequent Year (2025-26)	87,941.00	(364,555.00)	(80.6%)	Not Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2022-23)	252,380.00			
Budget Year (2023-24)	204,458.77	(47,921.23)	(19.0%)	Not Met
1st Subsequent Year (2024-25)	223,015.00	18,556.23	9.1%	Met
2nd Subsequent Year (2025-26)	226,257.00	3,242.00	1.5%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation: (required if NOT met)

Met

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

Explanation: (required if NOT met)

Because expenditures exceed revenues, the district is planning on spending down Fund 17 reserves, essentially spending one-time reserves for ongoing expenditures. Reductions in 2023-24 were not has great as planned. Steep reductions will be necessary in the next two years to align expenditures with revenue, and ongoing diligence in capping spending will be necessary. The budget and MYP incorporate specific reductions in 2024-25, with cuts in 2025-26 in a general "other adjustments" while specifics are determined.

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

Explanation:
(required if NOT met)

The transfer out in 2022-23 included moving the Water Project out of the General Fund and into Fund 40. This was one-time in nature.

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

Project Information:
(required if YES)

NA

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — Yes
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
Leases				
Certificates of Participation				
General Obligation Bonds	28	Fund 51, OBJ 8xxx.	Fund 51, OBJ 7438/7439.	43,583,365
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	ongoing		Fund 01 - General Fund	68,274
Other Long-term Commitments (do not include OPEB):				
TOTAL:				43,651,639

Type of Commitment (continued)	Prior Year (2022-23) Annual Payment (P & I)	Budget Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	3,826,845	3,175,140	2,489,450	2,589,150
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	30,000	30,000	30,000	30,000
Other Long-term Commitments (continued):				
Total Annual Payments:	3,856,845	3,205,140	2,519,450	2,619,150
Has total annual payment increased over prior year (2022-23)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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)	NA

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:

a. Are they lifetime benefits? No

b. Do benefits continue past age 65? Yes

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:

Qualified certificated employees receive OPEB to age 65 and $1,200 per year for five years after age 65. No OPEB is provided for classified staff. District contribution to OPED per employee is capped.

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	0

4. OPEB Liabilities

a. Total OPEB liability	963,229.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	963,229.00
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	7/1/2021

5. OPEB Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	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)	30,971.00	30,971.00	30,971.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	0.00	0.00	0.00
d. Number of retirees receiving OPEB benefits	14.00	14.00	14.00

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)

Yes

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:

District is self-insured for dental and vision benefits for qualified employees and retirees.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	0.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs	101,500.00	101,500.00	101,500.00
b. Amount contributed (funded) for self-insurance programs	101,500.00	101,500.00	101,500.00

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	44.9	40.1	34.4	34.4

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 13, 2023

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? No

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: Jul 01, 2023 End Date: Jun 30, 2024

5. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement	0	0	0
% change in salary schedule from prior year	0.0%		
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	varies from $7,356 to $18,780 per year, per employee depending on plan chosen. District pays $9,290 per year for each employee regardless of plan chosen		
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	avgs 2% per year		
3. Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

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

Settlement is 0% in 2023-24. Agreed to a 1x increase in the health insurance cap for the 2023-24 school year. Cost for all units is $81,886.

Cost included in 2023-24 budget and removed in 2024-24 budget.

In order to pay for the settlement, the district is forgoing the annual contribution to Deferred Maintenance of $75,000.

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	41.9	33.36875	29.15	29.15

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:

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: Jul 01, 2023 End Date: Jun 30, 2024

5. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement	0		
% change in salary schedule from prior year	0.0		
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases			

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	varies from $7,356 to $20,088 per employee based on plan. District pays $11,798 for each employee, regardless of plan chosen.		
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?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	avgs 2.5% per year		
3.	Percent change in step & column over prior year	2.5%	2.5%	2.5%

Classified (Non-management) Attrition (layoffs and retirements)		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the budget and MYPs?	No	Yes	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

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

Classified settlement mirrors Certificated. 0% on salary. 1x increase to Health insurance cap for 2023-24.

In order to pay for the settlement, the district is forgoing the annual contribution to Deferred Maintenance of $75,000.

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	9.7	9.7	9.7	9.7

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	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step and column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 13, 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

2023-24 Budget Adoption Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

District: Mendocino Unified School District | CDS #: 23-655581

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;
The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and
A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

			2023-24
Total General Fund Expenditures & Other Uses		$	10,548,590
Minimum Reserve requirement	4%	$	421,944
General Fund Combined Ending Fund Balance		$	1,045,846
Special Reserve Fund Ending Fund Balance		$	639,563
Components of ending balance:			
Nonspendable (revolving, prepaid, etc.)		$	10,000
Restricted		$	419,871
Committed		$	-
Assigned		$	38,221
Reserve for economic uncertainties		$	421,944
Unassigned and Unappropriated		$	795,373
Subtotal Assigned, Unassigned & Unappropriated		$	1,255,538
Total Components of ending balance		$	1,685,409
			TRUE
Assigned & Unassigned balances above the minimum reserve requirement		$	833,594

Statement of Reasons
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:
The MUSD governing board is responsible for ensuring the fiscal solvency of the district, and therefore commits to maintaining a prudent level of financial resources to protect the interests of the students, staff and community it serves. The recommended minimum Reserve for Economic Uncertainty is equal to 4% of total expenditures and other uses, or just $421,944. To put this in perspective, this level of reserve is equal to roughly one-half the cost of the district's monthly payroll liability.
Additionally, the current state of deficit spending by the district will negatively impact reserves.

ANNUAL REPORT OF THE CITIZENS' OVERSIGHT COMMITTEE OF MENDOCINO UNIFIED SCHOOL DISTRICT FOR FISCAL YEAR 2022-23 DRAFT

RELATING TO MEASURE H

Introduction. The Citizens' Oversight Committee of Mendocino Unified School District (the "COC") was formed pursuant to Measure H for the purpose of actively reviewing and reporting on the expenditure of Measure H bond proceeds. The COC is required to advise the public, through at least one report per year which shall be made available on the District's web site, as to whether the District is in compliance with Article XIIIA of the California Constitution, Measure H, and the provisions of Education Code Section 15278 and following.

Public Meetings. The COC has met on the following dates and locations:

Meeting Date and Time	Meeting Location
May 15th, 2023, 10:00 AM	MUSD District Office and MHS

Each meeting was formally scheduled with agendas duly posted and noticed and open to the public. Minutes were taken and when approved at the subsequent meeting were posted on the District's web page via the link to information relating to Measure H.

District Support. The District has, without spending bond funds, provided the COC with the administrative support it needs to meet and to perform its review and reporting duties.

Activities

Review of Expenditures. The COC was provided with an expenditure report prepared by the District at the meeting. Members of the COC had the opportunity to ask District personnel questions regarding the project and expenditures.

Review of District Bond Audits. In addition, the District provided the COC with a copy of the annual bond financial audit and performance audit, which is also available to the public on the District's web site. The audit for fiscal year 2022-23 were provided to committee members on April 27th.

Tour of Bond Facilities. On May 15th, 2023, the COC continued its meeting to a tour of the bond facilities.

Conclusion. Based on the foregoing review of expenditures and other activities, the COC concludes that bond proceeds spent to date have only been spent for the construction, reconstruction, rehabilitation, or replacement of school facilities, including furnishing and equipping of school facilities, or acquisition or lease of real property for school facilities, as more particularly identified in the project list presented to District voters for Measure H, and as a result, the COC concludes that the District has complied with California Constitution Article XIIIA Section (1)(b)(3), the text of Measure and Education Code 15278 and following.

Furthermore, the COC confirms that based on its review, no proceeds were spent on teacher salaries, administrator salaries or on operational expenses.

****

Approved by the Citizens' Oversight Committee (via email) on May 25th, 2023.

CITIZENS' OVERSIGHT COMMITTEE OF THE MENDOCINO UNIFIED SCHOOL DISTRICT

BY: _____
Chairperson

Resolution 2023-10
Mendocino Unified School District
Mendocino, California
Mendocino County, California

Resolution forming the Mendocino Unified School District Maintenance Assessment District, Ordering the Improvements as Described, and Confirming the Diagram and Assessment; Levy of the Assessment for the Fiscal year 2023-2024

WHEREAS, school districts in the State of California are authorized, subject to duly noticed public hearings and other requirements as specified by law, to form a maintenance assessment district to defray the cost of improvements as defined in Streets and Highways Code section 22525;

WHEREAS, such maintenance assessment districts may be fanned under the Landscaping and Lighting Act of 1972 (the "Act") commencing with Streets and Highways Code section 22500 et seq.;

WHEREAS, a resolution initiating proceedings was duly adopted by this Board on **April 20, 2023;**

WHEREAS, a resolution of intention to form the maintenance assessment district was duly adopted on **May 18, 2023;**

WHEREAS, pursuant to the resolution of intention, a public hearing was scheduled for **June 13, 2023,** as set forth in the resolution of intention;

WHEREAS, it appears to be in the best interest of the Mendocino Unified School District, its school children, and the citizens it serves in providing recreational facilities which are made available by the District to residents within the Mendocino Unified School District to form a maintenance assessment district to defray the cost of much needed maintenance and improvements required as a result of the public use and participation in the District's recreational facilities;

WHEREAS, the Board considered all the oral statements and any written communications made or filed by interested persons at the public hearing as described above;

WHEREAS, the Board determined, based upon the Engineer's Report, and staff testimony atthe hearing, that the formula or method for apportioning the assessment on the assessable lots and parcels of the land within the District was apportioned among the several lots or parcels in proportion to the estimated benefits to be received by each lot or parcel from the improvements, as defined under the Act and as set forth in the Engineer's Report based upon the formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each lot or parcel from the improvements as defined under the Act;

WHEREAS, the adoption of this Resolution shall constitute a levy of an assessment for the fiscal year **2023-2024** in the amount as set forth in the Engineer's Report;

NOW, THEREFORE, the Board of Education of the Mendocino Unified School District resolves as follows:

1. Adopts the foregoing recitals as true and correct.
2. Confirms and adopts the proposed Engineer's Report as the final Engineer's Report for purposes of formation of the District and the levy of the assessment for the fiscal year **2023-2024.** Said report shall remain the Engineer's Report of the District subject to any new improvements or substantial changes as set forth in the Act.
3. Adopts this Resolution as the levy of the assessment in the amount as set forth in the Engineer's Report, for the fiscal year **2023-2024** with respect to all assessable lots and parcels of land within the District, as described in the Engineer's Report, except as to railroad, gas, water, or electric utility, or electric line right-of-way as described in section 22595 of the Streets and Highways Code and except as to those public properties as set forth in section 22663 of the Streets and Highways Code.

Continued on next page

4. Confirms the plans and specifications for the improvements, the estimate of the costs for the improvements, the diagram for the assessment district, and the assessment of the estimated costs of the improvements and other matters all as set forth in the Engineer's Report, as amended; orders the improvements as set forth in the Engineer's Report, and the formation of the Maintenance District.

5. Finds that the formula or method of the assessment as set forth in the Engineer's Report, fairly distributes the net amount to be assessed upon the lands within the assessment district among all assessable lots or parcels, as described in the Engineer's Report, in proportion to the estimated benefits to be received by each such lot or parcel for the improvements described in the Engineer's Report, exempting the parcels as described in section 22595 and 22663 of the Streets and Highways Code; further finds that the Engineer's Report, and hereby confirmed, has fairly and properly apportioned the cost of the improvements to each parcel of land in the assessment district, as described in the Engineer's Report, in proportion to the estimated benefits to be received by each parcel, respectively, from the improvements.

6. Authorizes the costs of the improvements including incidental expenses pursuant to section 22526 of the Streets and Highways Code and the Engineer's Report. Hereby orders the improvements as described in the Engineer's Report, the formation of the maintenance district as described herein, and hereby confirms the diagram and assessment as submitted to the Board of Trustees of the Mendocino Unified School District.

7. Does not, at this time, authorize bonds or notes to be issued pursuant to section 22662.5 of the Streets and Highways Code.

8. If any parcel tax election is authorized by the Board and duly approved by the electors of the District, District agrees to discontinue assessments under the maintenance assessment district for the years in which the parcel tax is collected.

9. Directs the Clerk of the Board of Trustees to file the diagram and assessment, or a certified copy thereof, with the Auditor of the County of Mendocino pursuant to section 22641 of the Streets and Highways Code. Monies collected pursuant to the Maintenance District shall be received in accordance with law as set forth in Chapter 5 (Financial Provisions) of the Act, commencing with section 22655 of the Streets and Highways Code and shall be expended for the improvements authorized and as set forth in the Engineer's Report.

The foregoing resolution was adopted at a duly-called meeting by the Board of Trustees of the Mendocino Unified School District on **June 13, 2023** by the following vote:

President	Michael Schaeffer	_____
Clerk	Emily Griffen	_____
Member	Jim Gay	_____
Member	Mark Morton	_____
Member	Windspirit Aum	_____

I, Emily Griffen, Clerk of the Board of Trustees of the Mendocino Unified School District, do hereby certify that the foregoing resolution was regularly introduced, passed, and adopted by the Board of Trustees at its meeting held on **June 13, 2023.**

_____
Emily Griffen, Clerk
Board of Trustees
Mendocino Unified School District
Mendocino County, California

_____
Michael Schaeffer, President
Board of Trustees

BEFORE THE BOARD OF TRUSTEES OF THE

MENDOCINO UNIFIED SCHOOL DISTRICT

MENDOCINO COUNTY, CALIFORNIA

In the Matter Regarding	)	
The Educational	)	**RESOLUTION NO. 2023-11**
Protection Act	)	

WHEREAS, The voters approved Proposition 30 on November 6, 2012; and Proposition 55 on November 8, 2016;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012; and Proposition 55 amended Article XIII, Section 36 of California Constitution effective November 8, 2016 and commencing on January I, 2018;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30[1]h of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, the sum determined by the State Controller is positive, the State controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

Continued on next page

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, BE IT RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of the Mendocino Unified School District on **June 13, 2023;**
2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Mendocino Unified School District has determined to spend the monies received from the Education Protection Act as attached.

This resolution was adopted at a duly-called meeting by the Board of Trustees of the Mendocino Unified School District on **June 13, 2023** by the following vote:

President	Michael Schaeffer	_____
Clerk	Emily Griffen	_____
Member	Windspirit Aum	_____
Member	Mark Morton	_____
Member	Jim Gay	_____

I, Emily Griffen, Clerk of the Board of Trustees of the Mendocino Unified School District, do hereby certify that the foregoing resolution was regularly introduced, passed, and adopted by the Board of Trustees at its meeting held on **June 13, 2023.**

_____
Emily Griffen, Clerk
Board of Trustees
Mendocino Unified School District
Mendocino County, California

_____
Michael Schaeffer, President
Board of Trustees

2023-24 Education Protection Account
Program by Resource Report
Expenditures by Function - Detail

Proposed Expenditures 2023-24 Budget Year
For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	88,158.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		88,158.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	88,158.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		88,158.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

Resolution 2023-12
Mendocino Unified School District
Mendocino, California
Mendocino County, California

RESOLUTION IN THE MATTER OF THE DELEGATION OF AUTHORITY TO PURCHASE SUPPLIES, EQUIPMENT AND SERVICES

WHEREAS, pursuant to Education Code Section 17605, the governing board by majority vote may delegate to any officer or employee of the district the authority to purchase supplies, materials, apparatus, equipment, and services;

WHEREAS, for the efficient operation of the district the governing board considers it to be in the district's best interests for the Superintendent to have the authority to enter into contracts for the purchase of supplies, materials, apparatus, equipment, and services;

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. Pursuant to Education Code Section 17605 the governing board, by majority vote, hereby delegates to the Superintendent the authority to enter into contracts on behalf of the district.
2. The delegation hereunder shall be for the purchase of supplies, materials, apparatus, equipment, and services that the Superintendent deems necessary and appropriate for the operation of the district.
3. This delegation shall expire on **June 30, 2024.**
4. Every 60 days the Superintendent shall submit to the governing board, for its review, all transactions entered into pursuant to this delegation.
5. Nothing in this delegation shall be construed as authorization to make purchases in excess of the amount specified in Public Contract Code Section 20111.

This resolution was adopted at a duly-called meeting by the Board of Trustees of the Mendocino Unified School District on **June 13, 2023** by the following vote:

President	Michael Schaeffer	_____
Clerk	Emily Griffen	_____
Member	Jim Gay	_____
Member	Mark Morton	_____
Member	Windspirit Aum	_____

_____
Michael Schaeffer, President
Board of Trustees

I, Emily Griffen, Clerk of the Board of Trustees of the Mendocino Unified School District, do hereby certify that the foregoing resolution was regularly introduced, passed, and adopted by the Board of Trustees at its meeting held on **June 13, 2023.**

_____
Emily Griffen, Clerk
Board of Trustees
Mendocino Unified School District
Mendocino County, California

MENDOCINO UNIFIED SCHOOL DISTRICT
AUTHORIZATION FOR 2023-24 INTERFUND TRANSFERS
RESOLUTION #2023-13

WHEREAS, the MENDOCINO UNIFIED SCHOOL DISTRICT will need to transfer money between funds;

WHEREAS the MENDOCINO UNIFIED SCHOOL DISTRICT has the need to transfer revenues and expenditures between funds;

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of the MENDOCINO UNIFIED SCHOOL DISTRICT authorizes the Chief Business Official or Superintendent to make such transfers as may be needed.

PASSED AND ADOPTED this **13th day of June, 2023,** by the Board of Trustees of the MENDOCINO UNIFIED SCHOOL DISTRICT by the following vote:

President Michael Schaeffer _____
Clerk Emily Griffen _____
Trustee Jim Gay _____
Trustee Mark Morton _____
Trustee Windspirit Aum _____

I, Emily Griffen, Clerk of the Board of Trustees of the Mendocino Unified School District, do hereby certify that the foregoing resolution was regularly introduced, passed, and adopted by the Board of Trustees at its meeting held on **June 13, 2023.**

_____

Emily Griffen, Clerk
Board of Trustees
Mendocino Unified School District
Mendocino County, California

_____

Michael Schaeffer, President
Mendocino Unified School District

Resolution 2023-14
Mendocino Unified School Distinct
Mendocino, California
Mendocino County, California

RESOLUTION REGARDING AUTHORIZATION FOR INTERFUND TEMPORARY CASH TRANSFERS AT THE CLOSE OF THE YEAR 2022-23

WHEREAS, The Mendocino Unified School District General Fund or other funds may experience temporary cash flow needs;

WHEREAS, Mendocino Unified School District has other funds available to provide temporary transfers to the General Fund or other funds;

WHEREAS, *Education Code Section 42603* states "the governing board of any school district may direct that moneys held in any fund or account may be temporarily transferred to another fund or account of the district for payment of obligations. The transfer shall be accounted for as temporary borrowing between funds or accounts and shall not be available for appropriation or be considered income to the borrowing fund or account. Amounts transferred shall be repaid either in the same fiscal year or in the following fiscal year if the transfer takes place within the final 120 calendar days of the fiscal year. Borrowing shall occur only when the fund or account receiving the money will earn sufficient income, during the current fiscal year, to repay the amount transferred. No more than 75 percent of the maximum of monies held in any fund or account during the current fiscal year may be transferred."

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees of the Mendocino Unified School District authorizes such transfers as may be needed to facilitate cash flow.

PASSED AND ADOPTED THIS June 13, 2023, by the Board of Trustees of the Mendocino Unified School District by the following vote:

President	Michael Schaeffer	_____
Clerk	Emily Griffen	_____
Member	Jim Gay	_____
Member	Mark Morton	_____
Member	Windspirit Aum	_____

I, Emily Griffen, Clerk of the Board of Trustees of the MENDOCINO UNIFIED SCHOOL DISTRICT, do hereby certify that the foregoing Resolution was regularly introduced, passed, and adopted by the Board of Trustees at a Regular Board meeting held on **June 13, 2023.**

_____
Emily Griffen, Clerk
Board of Trustees
Mendocino Unified School District
Mendocino County, California

_____
Michael Schaeffer, President
Board of Trustees