

Individuals who require special accommodation, including but not limited to an American Sign Language interpreter, accessible seating or documentation in accessible formats, should contact the Superintendent or designee at least two days before the meeting date.

Documents related to an agenda item that have been distributed to the Board less than 72 hours before a regular meeting will be available for public viewing at the Delhi Unified School District Office, 9716 Hinton Avenue, Delhi, California or at <https://www.delhi.k12.ca.us/o/delhi-usd>

**DELHI UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION
Special Meeting**

Delhi Educational Park Theater
16881 W. Schendel Ave.
Delhi, California 95315
Agenda

**Tuesday, June 6, 2023
6:00 p.m.**

A. CALL TO ORDER

The meeting was called to order by _____ at _____ p.m. at the Delhi Educational Park Theater

1. Roll Call

Members Present:

Francisca Briones, Member	_____
Oscar Morales, Member	_____
Mary Worthington, Member	_____
Ariel Gonzalez, Member	_____
Jose Miguel Kubes, Secretary	_____
Desiree Rodriguez, Clerk	_____
Cynthia Caldera, Vice President	_____
Juan Peña, President	_____

2. Pledge of Allegiance

B. PUBLIC HEARING

1. [Local Control Accountability Plan \(LCAP\) 2022-23](#)

Open Public Hearing

Public Input

Close Public Hearing

2. [School District Budget 2023-24](#)

Open Public Hearing

Public Input

Close Public Hearing

C. ADJOURNMENT

Motion By: _____

Seconded By: _____

	Ayes:	Nays:	Absent:	Abstain:
Francisca Briones	_____	_____	_____	_____
Oscar Morales	_____	_____	_____	_____

Desiree Rodriguez	_____	_____	_____	_____
Mary Worthington	_____	_____	_____	_____
Ariel Gonzalez	_____	_____	_____	_____
Cynthia Caldera	_____	_____	_____	_____
Juan Pena	_____	_____	_____	_____

Meeting Adjourned at:_____p.m.

ORDER DETAILS

Order Number:

Order Status:
Saved

Classification:
Legals & Public Notices

Package:
MER - Legal Ads 1x

Final Cost:
149.12

Payment Type:

User ID:
IPL0021305

PREVIEW FOR AD NUMBER IPL0034512

NOTICE OF PUBLIC HEARING
Proposed 2023-2024 Budget

NOTICE IS HEREBY GIVEN that a public hearing will be held regarding the proposed Local Control Accountability Plan (LCAP) and the 2023-24 budget for the **Delhi Unified School District**.

Date: June 6, 2023

Time: 6:00 pm

Location: Delhi Educational Park Theater
16881 W. Schendel Road, Delhi, CA 95315

Any member of the public may be heard concerning the LCAP and budget.

Any member of the public who wishes to inspect the proposed LCAP and budget prior to the public hearing may do so starting 6/1/2023, 6/2/2023, and 6/5/2023 from 8:00 am to 4:00 pm. The reports will be located at the Delhi Unified School District, Business Office, 16491 W. Schendel Road, Delhi, CA 95315.

LCAP and budget adoption will be held on June 13, 2023, at 6:00 pm, at the Delhi Educational Park Theater, 16881 W. Schendel Road, Delhi, CA 95315.

Steve M. Tietjen, Ed.D.
Merced County Superintendent of Schools
W00000000
Publication Dates

SCHEDULE FOR AD NUMBER IPL0034512

May 11, 2023
Merced Sun-Star

DELHI UNIFIED SCHOOL DISTRICT
BOARD REFERENCE MATERIAL

Subject: Public Hearing on Local Control and Accountability Plan (LCAP) 2023-24

[Merced Sun Star Advertisement](#)
[Public Posting English](#)
[Public Posting Spanish](#)

[2023 LCAP Local Performance Reflection](#)
[2023 LCFF Budget Overview for Parents](#)
[2023 Local Control and Accountability Plan](#)

Public Hearing

District Goal: Governance

Submitted by: Francisco Romo, Senior Director of Educational Services **Hearing Date:** June 6, 2023

Background:

Prior to the Board's adoption of the LCAP and School District Budget, the community must be provided an opportunity to review the documents prior to a public hearing where the community can provide the Board of Trustees any comments on the proposed documents. The public hearing must be at a meeting in advance of the date that the documents will be approved by the Board of Trustees.

The documents were available for public review on June 1 through June 5th. The Public Hearing and availability of the documents were advertised in the Merced Sun Star on May 11, 2023 and posted around the district starting May 24th.

The community comments are informational and the Board should not respond to public comments. However, the Board could direct staff to make changes to the documents and schedule a special board meeting to adopt the revised documents.

Public Hearing:

1. The Public Hearing on the Local Control and Accountability Plan (LCAP) 2023-24 is now **OPEN**.
 - Listen to public comments.
2. Public Hearing on the Local Control and Accountability Plan (LCAP) is now **CLOSED**.
3. Board Comments to Administration

Local Performance Indicator Self-Reflection

Local Educational Agency (LEA)	Contact Name and Title	Email and Phone
Delhi Unified School District	Jose Kubes Superintendent	mfontes@delhiusd.org (209) 656-2000 Ext. 1102

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

Delhi USD monitors the implementation of state academic standards through the CDE Dashboard/CAASPP ELA and math data. At the local level Delhi USD uses NWEA Benchmark Assessments to monitor growth and progress for ELA and math. This is amplified with purposeful professional development to administrators, teachers, and classified employees on our standards-based adopted curricula in Math, English/English Language Arts, ELD, Science, etc., as well as ongoing professional development on the NWEA platform.

In 2023-24 Delhi USD will be going through a deep dive into the NGSS standards in grades K-12. Teachers in grades 6-12 will be piloting a new Science curriculum, leading to adoption. Grades K-5 will be receiving professional development on the NGSS standards, while exploring curriculum to pilot. Grades TK-1 will be receiving professional development through the SEAL/EBC Grant. TK and K will continue to dive deeper into the SEAL instructional practices and strategies, while first grade will be doing year one with the SEAL Instructional Model. Grades 6-12 will be going through ERWC professional development through Merced COE and CSU Sacramento to up the rigor and learning of our students, while building the capacity of our teachers. Lastly, grades K-6 will be receiving professional development through Merced COE on "number talks" to lay the foundation for math literacy at our elementary school sites.

Implementation of State Academic Standards (LCFF Priority 2)

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				4	
ELD (Aligned to ELA Standards)			3		
Mathematics – Common Core State Standards for Mathematics		2			
Next Generation Science Standards	1				
History-Social Science	1				

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				4	
ELD (Aligned to ELA Standards)				4	
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards	1				
History-Social Science		2			

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)			3		
Mathematics – Common Core State Standards for Mathematics			3		
Next Generation Science Standards		2			
History-Social Science	1				

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			3		
Health Education Content Standards			3		
Physical Education Model Content Standards				4	
Visual and Performing Arts				4	
World Language			3		

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			3		
Identifying the professional learning needs of individual teachers			3		
Providing support for teachers on the standards they have not yet mastered		2			

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.		2			
2. Rate the LEA’s progress in creating welcoming environments for all families in the community.			3		
3. Rate the LEA’s progress in supporting staff to learn about each family’s strengths, cultures, languages, and goals for their children.		2			
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.		2			

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.

The reflection process has brought to light our strengths in regards to continually gathering input from educational partners through the use of surveys, daily interactions and established forums such as school site council. Our families feel comfortable communicating with their site leaders and teachers as well as reaching out directly to the district office. We continue to develop the capacity of our staff by providing ongoing training and parent outreach opportunities to build trust and foster strong relationships with our families.

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.

Collaboration with educational partners has activated thinking around the need to better empower LEA members to better understand family’s strengths, cultures, languages, and goals for their children. This has sparked an interest in exploring how to better leverage parent conferences. Additionally, we are also seeking to empower families to become active advocates by providing targeted learning experiences through the Parent Leadership Institute Training PLTI workshops and family support counseling services. Our Parent Services Coordinator has helped improve relationships and communication between the schools and families as she promotes two-way communication and serves as a resource for our families to access services and resources.

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.

Our latest findings activated action planning that aims to better understand and engage our educational partners. The addition of a parent coordinator will provide targeted support to families in the way of workshops and learning experiences that will empower families to be actively involved in their children's learning. The addition of a family support counselor will address the social-emotional needs of our families by providing mental health awareness and direct family counseling. These supports will be aligned to other comprehensive approaches that aim to impact student discipline, attendance and academic progress. The Parent Leadership Institute Training (PLTI) workshops, we will actively recruit underrepresented families with the help of community partners to attend the trainings to gain knowledge of how school systems work and empower families to be involved.

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.		2			
6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.		2			
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.			3		
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.		2			

Building Partnerships Dashboard Narrative Boxes (Limited to 3,000 characters)

- 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.

DUSD continues to collaborate with families and community partners in ways that have a positive impact. This foundation will be leveraged to further strengthen partnerships by providing direct supports and targeted learning experiences. Our schools continue to serve as hubs of parent participation and engagement. Principals and central office staff continue to receive guidance and support in better understanding how to best engage and support our families. DUSD will continue to encourage staff participation during school and district sponsored parent centered events as well as encouraging and supporting more staff participation during student centered events such as athletics, music and art performances, safety community forum and other after school or weekend activities. DUSD will continue to learn how to best engage our families by leveraging social media (Facebook and Instagram) as well as interactions at school in order to connect with parents in a more expanded manner. Additionally, we continue to use site-based LCAP meetings to provide more information on the LCAP expenditures to more parents and community members so they can provide feedback on current practices as well as address their needs or wants towards future revisions. Increased use of the ParentSquare online platform to push out texts, emails and supportive video links and surveys is also being addressed.

- 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.

After close analysis of the educational partner input and local data, DUSD will focus on two specific areas to further strengthen partnerships to improve educational outcomes:

- Engagement:** DUSD will support further engagement with educational partners by calibrating the facilitation of advisory and decision making councils such as ELAC and SSC and transforming the parent conference structure to allow for deeper analysis and action planning alongside students and parents. In addition to this, the family support counselor will provide group and individual counseling to families that need support so that they can become deeply engaged in their child's education while getting needed supports.
- Advocacy:** DUSD will develop educational partners to become active advocates for their children by leveraging the parent coordinator position to provide workshops and experiential learning that will educate parents on how to better impact their child's education during their elementary, secondary and post secondary pathway.

- 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.

Underrepresented families will be intentionally sought out and connected to the family support counselor who will provide group and individual counseling so that they can become deeply engaged in their child's education while getting needed supports, as well as being connected to the parent coordinator to provide workshops and experiential learning that will educate them on how to better impact their child's education during their elementary, secondary and post secondary pathway. DUSD will actively problem-solve barriers such as transportation and childcare to ensure that parents are involved in school events and parent workshops

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.			3		
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		
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.			3		
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.			3		

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.

Delhi USD continues to prioritize the gathering of input to drive decision making by providing multiple opportunities for feedback on a daily basis (as parents have access to their site leadership to provide input and opinions regarding daily operations and instruction), facilitating formal venues for input (ELAC/SSC, Safety Community Forum, Second Cup of Coffee with Principals) and regularly seeking insights through surveys and board meetings.

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.

Delhi USD is the civic center for educational partners who look to the district for many of their educational and noneducational needs due to the nature of being an unincorporated community with high rates of English Learners, Foster Youth, and Low-Income students. Therefore we understand that a positive culture and increased student academic achievement will come to fruition when all partners are aligned in how to best support the continuous improvement cycle. Delhi Unified School District will continue to strive to ensure active parent involvement and student engagement through: a. research-based parent involvement practices b. family input in school decision making c. educational programs, designed for families, to empower them in supporting student achievement and success. Instead of outsourcing to meet our goals, as previously done, DUSD will focus on a capacity-building approach by leveraging internal staff and strategies to empower the LEA to directly drive the work that will have educational partners become more active and more aligned to the work that matters most. This includes the internal positions of family support counselor and parent coordinator.

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.

The focused capacity-building approach to improve engagement will strategically target underrepresented families identified to ensure their voice is a key component of the narrative that will drive analysis and decision-making. Specifically, the parent coordinator and family support counselor will focus on supporting underrepresented families in ways that will involve and prepare them to be active participants. Through the PLTI workshops, parents will build capacity and knowledge of the educational system as well as systems of support to continue to be engaged in their child's education while advocating for supports for minority children.

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?

For the 2022-23 Delhi USD created a Metrics That Matters Most: Climate/Culture Benchmark Data. This survey was given to parents, students, teachers, and staff and covered 5 major areas. These were the student questions and the overall average (survey was given three times during the year to students in grades 4-12):

- Majority of students respond AGREE/STRONGLY AGREE to the statement- "I like coming to my school because it feels welcomed and safe." (1C). The DUSD goal was 80%, the overall results were 80%. Therefore, this goal was met.
- Majority of students respond AGREE/STRONGLY AGREE to the statement- "Adults at this school care about me and my learning." (1C,3C). DUSD goal was 80%, the overall results were 89%. Therefore, the goal was exceeded.
- Majority of students respond AGREE/STRONGLY AGREE to the statement- "My teacher(s) work well with me and other students" (1C). DUSD goal was 80%, the overall results were 89%. Therefore, the goal was exceeded.
- Majority of students respond AGREE/STRONGLY AGREE to the statement- "I receive regular feedback from my teachers that supports improvement of my learning and growth." (1C,3C,4C). DUSD goal was 80%, the overall results were 84%. Therefore, the goal was exceeded.
- Majority of students respond AGREE/STRONGLY AGREE to the statement- "My teachers really know who I am and what I need to be successful." DUSD goal was 80%, the overall results were 73%. Therefore, the goal was not met.

Key learnings from the survey results show that the overall strengths are that students like coming to school because they feel welcomed and safe. Another strength is that students believe that the adults at their school care about them and their learning. Last, overall students believe that teachers work well with them and others, and that they receive regular feedback from their teachers. An area of growth for the district is around whether students feel that their teacher(s) really know who they are and what they need to be successful.

When the data was analyzed by grade level span, it was found that the high school scored less than the overall scores for the district. These are the scores for students in grades 9-12.

- Majority of students respond AGREE/STRONGLY AGREE to the statement- "I like coming to my school because it feels welcomed and safe." (1C). The DUSD goal was 80%, the overall results were 76%. Therefore, this goal was not met.
- Majority of students respond AGREE/STRONGLY AGREE to the statement- "Adults at this school care about me and my learning." (1C,3C). DUSD goal was 80%, the overall results were 81%. Therefore, the goal was exceeded.
- Majority of students respond AGREE/STRONGLY AGREE to the statement- "My teacher(s) work well with me and other students" (1C). DUSD goal was 80%, the overall results were 81.3%. Therefore, the goal was exceeded.
- Majority of students respond AGREE/STRONGLY AGREE to the statement- "I receive regular feedback from my teachers that supports improvement of my learning and growth." (1C,3C,4C). DUSD goal was 80%, the overall results were 70%. Therefore, this goal was not met.
- Majority of students respond AGREE/STRONGLY AGREE to the statement- "My teachers really know who I am and what I need to be successful." DUSD goal was 80%, the overall results were 52.7%. Therefore, this goal was not met.

The LEA/district plans to conduct Empathy Interviews with all students, specifically with students in grades 9-12 to learn about what is the root cause to why they don't feel welcomed and safe, don't feel that their teacher(s) give them regular feedback, and don't feel that their teacher(s) know who they really are and what they need to be successful. After Empathy Interviews are conducted, site and district administration will analyze data to identify trends and possible solutions.

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)

DUSD will continue to ensure all class schedules in elementary grades reflect the core instructional program, including Physical Education, and Science for all students in grades TK-6 and Designated English Language Development is provided to all English Learners. The elementary master schedule has been transformed to provide daily opportunities for strategic intervention support for struggling readers through the support of our RTI TOSAs. All three elementary schools continue to provide a strand of Dual Language Immersion (DLI) Program in grades TK-6.

2023-24 Rethinking Secondary Schools (Middle School and High School)

- Realigning EdPark Leadership Structure: Department Leads, Intervention, AVID, and ELD Teams
- Professional Development and collaboration time for counselors and teachers built into the academic year
- Career and Technical Education: CTE Building finished; Exploring two new CTE Pathways and Expansion of the Ag Farm
- 13 Combination of new courses and sections added
- Focus on Thinking Classrooms Instructional Model for all content areas

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 and are enrolled in a broad course of study across all schools and student groups. English Learners have a designated time for English Language Development (D-ELD) and students with special needs participate in the least restrictive environments allowing for students to remain in the general education classroom where Special Education Teachers are able to push-in and provide support. With the majority of the population coming from households where Spanish is spoken, both the English Language Arts and Math curriculum are provided in both languages for students and parents to access online for additional support and as extended intervention. All elementary schools offer a Dual Language Immersion Program.

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)

DUSD will ensure all students have access to and are enrolled in a broad course of study across all schools and student groups in a manner that prioritizes calibration of quality. This is to say that sit leaders, alongside teachers, and district leadership work together to ensure that although each site is a separate entity, they all align to provide the same quality of instruction and operations on a daily basis. The three elementary principals serve in the Elementary Principals Collaborative, which is a formal forum where leaders collaborate to ensure that all students receive the same quality of care regardless of the school of attendance.

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)

DUSD acknowledges a need to better support our EL Newcomer students to address their basic language skills of non-English speakers, as well as academic content. Rosetta Stone will be added as a support curriculum to help enhance a newcomer's access to the new language and, at the secondary level, the program will be transformed to a

"push in" model that will challenge newcomer students to engage with their peers in more content courses with targeted support.

In order to accomplish the goal of having all students reading at grade level by third grade, TK-12 grade teachers, Instructional Assistants, Principals, Teachers on Special Assignment and district personnel will receive purposeful training, guidance, coaching and mentoring revolving around early literacy instruction with an emphasis on Tier II intervention planning, implementation, monitoring and follow through with the combined support and effective implementation of Tier I intervention during the core instructional period. At the elementary level, implementing the SEAL Instructional Model in grades TK-5 will increase literacy and reduce the achievement gap of our low socioeconomic, English Learners, Foster Youth, and SPED Students. While in grades 6-12 ERWC will not only increase literacy, but also close the literacy gap that occurs as students move onto middle and high school. By adopting and implementing the ERWC curriculum, instructional model, and strategies in grades 6-12, our students will be set for success to be College & Career Ready.

Coordination of Services for Expelled Students – COE Only (LCFF Priority 9)

Assess the degree of implementation of the progress in coordinating instruction for expelled students in your county.

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Coordinating Instruction	1	2	3	4	5
1. Assessing status of triennial plan for providing educational services to all expelled students in the county, including:	[No response required]	[No response required]	[No response required]	[No response required]	[No response required]
a. Review of required outcome data.					
b. Identifying existing educational alternatives for expelled pupils, gaps in educational services to expelled pupils, and strategies for filling those service gaps.					
c. Identifying alternative placements for pupils who are expelled and placed in district community day school programs, but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils.					
2. Coordinating on development and implementation of triennial plan with all LEAs within the county.					
3. Establishing ongoing collaboration and policy development for transparent referral process for LEAs within the county to the					

Coordinating Instruction	1	2	3	4	5
county office of education or other program options, including dissemination to all LEAs within the county a menu of available continuum of services for expelled students.					
4. Developing memorandum of understanding regarding the coordination of partial credit policies between district of residence and county office of education.					

Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

Assess the degree of implementation of coordinated service program components for foster youth in your county.

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Coordinating Services	1	2	3	4	5
1. Establishing ongoing collaboration and supporting policy development, including establishing formalized information sharing agreements with child welfare, probation, Local Education Agency (LEAs), the courts, and other organizations to support determining the proper educational placement of foster youth (e.g., school of origin versus current residence, comprehensive versus alternative school, and regular versus special education).					
2. Building capacity with LEA, probation, child welfare, and other organizations for purposes of implementing school-based support infrastructure for foster youth intended to improve educational outcomes (e.g., provide regular professional development with the Foster Youth Liaisons to facilitate adequate transportation services for foster youth).					

Coordinating Services	1	2	3	4	5
3. Providing information and assistance to LEAs regarding the educational needs of foster youth in order to improve educational outcomes.					
4. Providing direct educational services for foster youth in LEA or county-operated programs provided the school district has certified that specified services cannot be provided or funded using other sources, including, but not limited to, Local Control Funding Formula, federal, state or local funding.					
5. Establishing ongoing collaboration and supporting development of policies and procedures that facilitate expeditious transfer of records, transcripts, and other relevant educational information.					
6. Facilitating the coordination of post-secondary opportunities for youth by engaging with systems partners, including, but not limited to, child welfare transition planning and independent living services, community colleges or universities, career technical education, and workforce development providers.					
7. Developing strategies to prioritize the needs of foster youth in the community, using community-wide assessments that consider age group, geographical area, and identification of highest needs students based on academic needs and placement type.					
8. Engaging in the process of reviewing plan deliverables and of collecting and analyzing LEA and COE level outcome data for purposes of evaluating effectiveness of support services for foster youth and whether the investment in services contributes to improved educational outcomes for foster youth.					

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Delhi Unified School District

CDS Code: 24753660000000

School Year: 2023-24

LEA contact information:

Jose Kubes

Superintendent

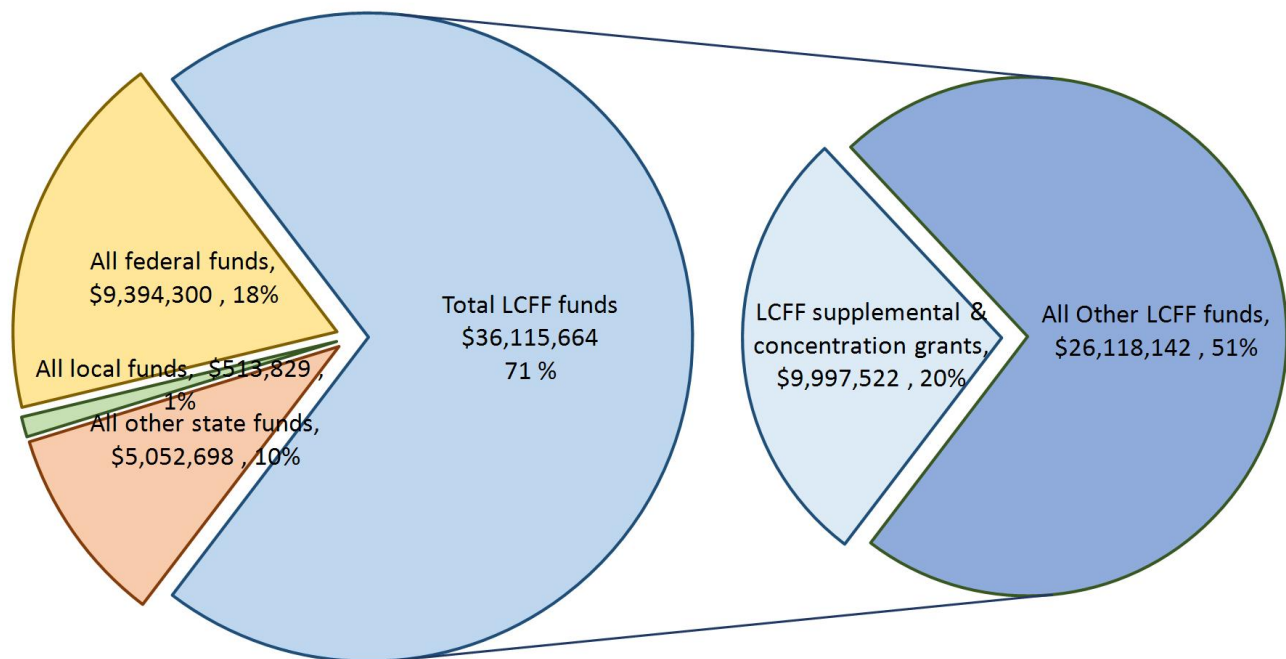
mfontes@delhiusd.org

(209) 656-2000 Ext. 1102

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

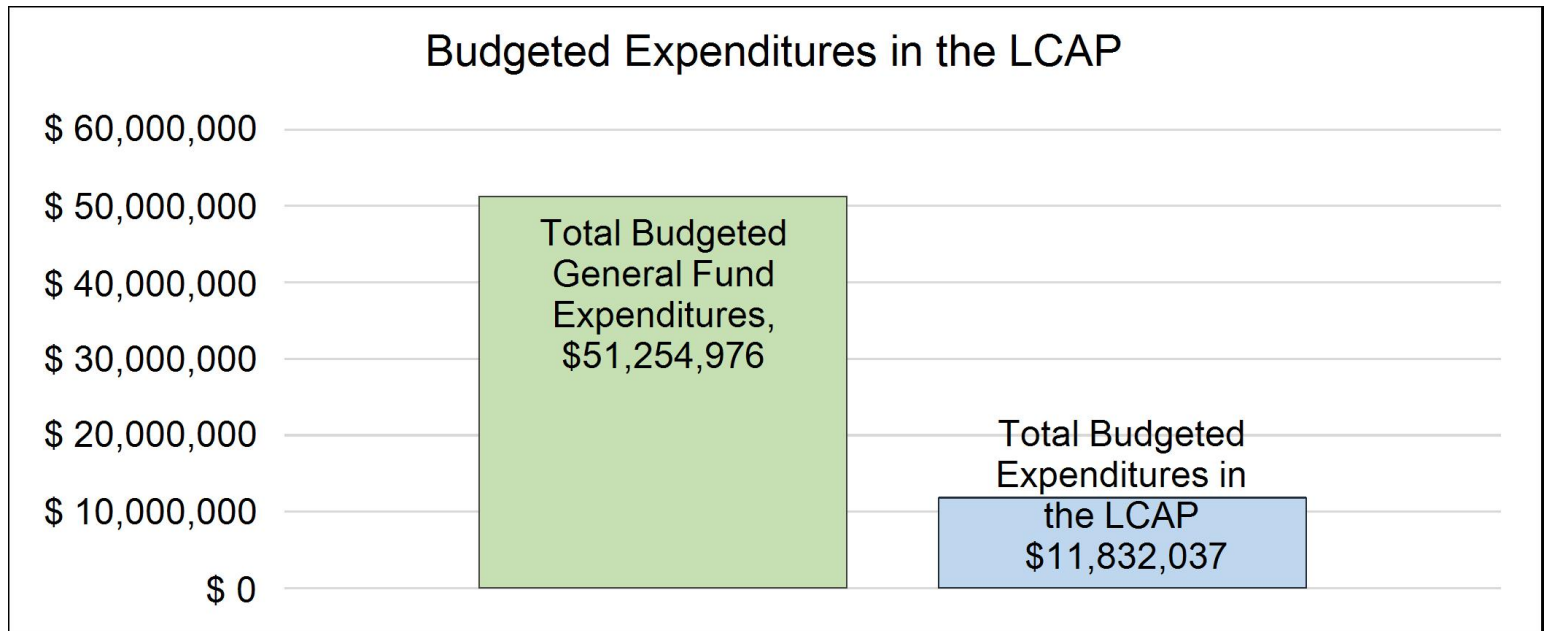


This chart shows the total general purpose revenue Delhi Unified School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Delhi Unified School District is \$50,100,587.00, of which \$36,115,664.00 is Local Control Funding Formula (LCFF), \$5,052,698.00 is other state funds, \$513,829.00 is local funds, and \$9,394,300.00 is federal funds. Of the \$36,115,664.00 in LCFF Funds, \$9,997,522.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

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



This chart provides a quick summary of how much Delhi 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.

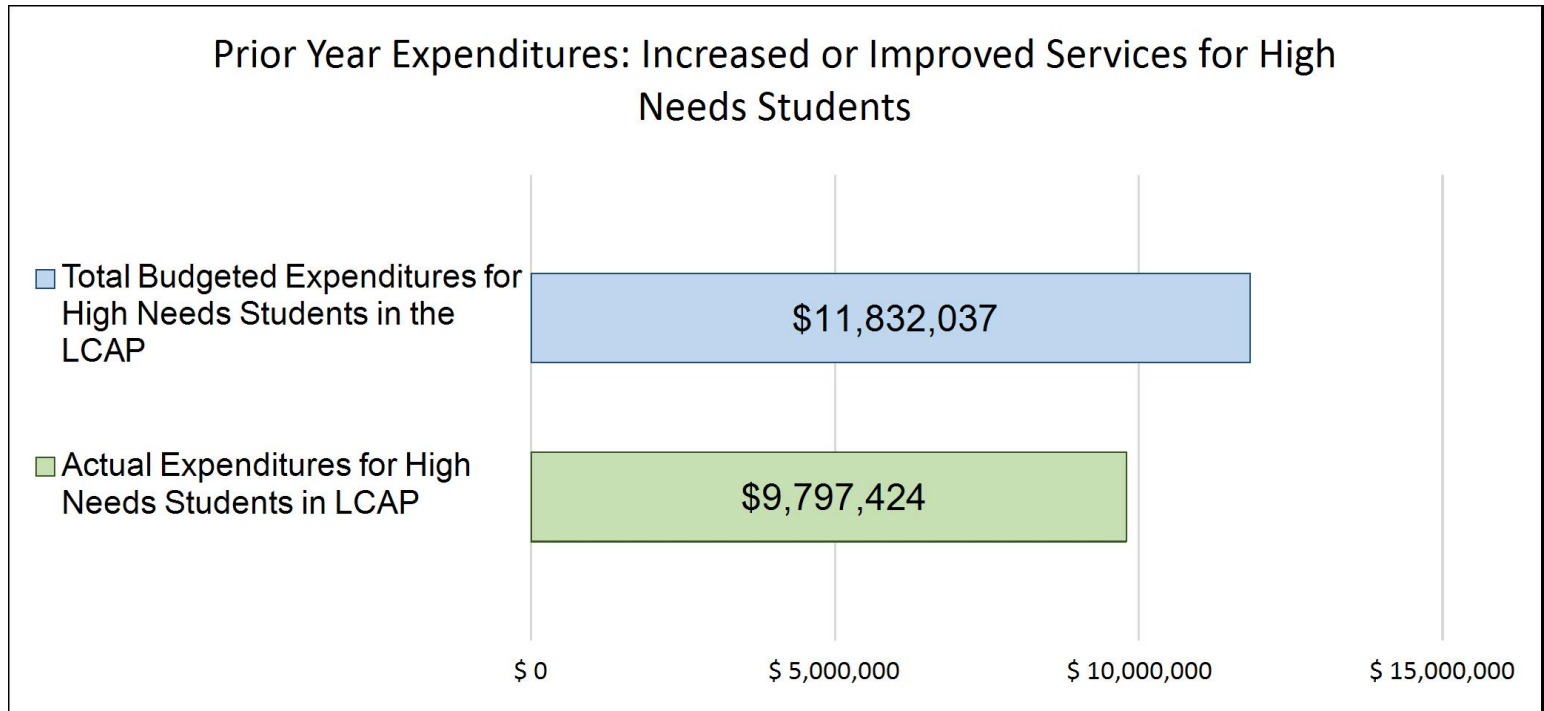
The text description of the above chart is as follows: Delhi Unified School District plans to spend \$51,254,976.00 for the 2023-24 school year. Of that amount, \$11,832,037.00 is tied to actions/services in the LCAP and \$39,422,939.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

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

In 2023-24, Delhi Unified School District is projecting it will receive \$9,997,522.00 based on the enrollment of foster youth, English learner, and low-income students. Delhi Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. Delhi Unified School District plans to spend \$9,997,522.00 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

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



This chart compares what Delhi 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 Delhi 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, Delhi Unified School District's LCAP budgeted \$11,832,037.00 for planned actions to increase or improve services for high needs students. Delhi Unified School District actually spent \$9,797,424.07 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
Delhi Unified School District	Jose Kubes Superintendent	mfontes@delhiusd.org (209) 656-2000 Ext. 1102

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.

The district's Mission is "Advancing future leaders' creativity, individuality, talents, and abilities through rigorous, dynamic educational programs", and its vision is "Empowering our students to serve and lead the world".

The district serves students in grade levels from Expanded-Transitional Kindergarten through 12th grade at five (5) school sites: Delhi High School with 779 students, Delhi Middle School with 378 students, Harmony Elementary with 531 students, Schendel Elementary with 403 students and El Capitan Elementary with 348 students. The most recent CALPAD enrollment data reported that the district has 2,376 students (a decline of 64 students from the previous year), of which 1,915 (80.6%) students qualified for free or reduced meals, and 1025 students (an increase of 38 from the previous year) were English language learners. The student population also includes 14 foster youth, 55 homeless youth, and 51 migrant youth. The district's unduplicated percentage is approximately 81%.

The community of Delhi is an unincorporated rural area with a population over 12,000. Being unincorporated, the community relies on the pooled resources of County of Merced for most municipal services. Moreover, because the school district is the only visible public agency, the community and students look to and depend on the district to provide services and organize activities that in many communities are offered by other governmental agencies. The district's general fund budget for 2022-23 is \$51,550,347 with 10 million of Covid funds included in the budget, with Certificated Salaries comprising 34% of the budget, Classified Salaries 15%, Employee Benefits 22%, Books and Supplies 11%, Services and Other Operating Expenditures 13%, and 5% of its budget on everything else.

Reflections: Successes

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

DUSD found progress/successes in the following areas in the past five years according to the CDE Dashboard:

- High School Graduation rate is 96.8%
- English Learners High School graduation rate is 92.3%
- Hispanic Subgroup High School graduation rate is 97.6%, which is higher than state average of 85.3%
- Socioeconomically Disadvantaged High School graduation rate is 96.5% as compared to state average of 85.1%
- Homeless High School graduation rate is 91.7%

Focused and Consistent attention on absenteeism, attendance, academics and climate and culture:

- There is an improvement in Chronic Absenteeism from 35.5% (2021-22 CA Dashboard) to 12% as indicated within the DUSD Aeries Dashboard (2022-23 local measure)
- Suspension is an improvement from 4.3% (2021-22 CA Dashboard) to 3% (2022-23 local measure)
- Based on local dashboard, parents, students, teachers and classified staff provided input on school culture and climate. (parents indicated 86% satisfaction, students indicated 83% satisfaction, teachers indicated 82.6% satisfaction, classified staff indicated 89.8% satisfaction). Each group exceeded the 80% target for satisfaction of culture and climate.

DUSD will continue to leverage the LCAP to monitor continuous improvement and growth.

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.

Delhi Unified School District was identified for Differentiated Assistance for the following two groups:

- Students with Disabilities
- Foster Youth

According to CA Dashboard of 2021-22 school year:

- Homeless and Students with Disabilities were at the VERY LOW status in ELA.
- English Learners, Hispanic, Socio-economically Disadvantaged and White were at the LOW status in ELA.
- English Learners, Homeless, Students with Disabilities and White were at the VERY LOW status in Mathematics.
- Asian, Hispanic and Socio-economically Disadvantaged were at the LOW status in Mathematics.

- English Learners, Hispanic, Homeless, Socio-economically Disadvantaged, Students with Disabilities and White were all at the VERY HIGH status in Chronic Absenteeism.
- Asian were at the HIGH status in Chronic Absenteeism.
- English Learners, Foster Youth and Students with Disabilities are at HIGH status in Suspension Rate.

According to the Local Measures (NWEA Assessment) for 2002-2023 Spring Data:

- 29% of students scored at or above Mastery in ELA
- 16% of students scored at or above Mastery in Math

According to the Local Measures (Aeries Attendance and Discipline Reports) for 2022-2023 Spring Data:

- 9.7% of students were Chronically Absent this academic year
- 2.64% of students were suspended during this academic year

In order to build on the identified successes DUSD will continue to implement the following:

- Intensive training for teachers, administrators and classified staff about the various components and reports of the NWEA platform with a cycle of learning through the ALL Day DUSD days, staff meetings, and leadership trainings.

TOSA support districtwide:

- RTI TOSAs will pull students in various grades to work intensely with them in Reading and Foundational Reading
- Data TOSAs will provide Professional Development in Literacy and coached teachers through classroom modeling and grade level support
- Early Day TOSAs will provide opportunities for grade level PLCs (29-38 hours per grade level) and pulled 6th grade students for Writing Workshop
- SEAL Training for TK and Kindergarten with intensive instructional modeling and coaching
- Science Adoption for grades 6-12
- Writing Workshop Training for 6th teachers and Early Day TOSAs
- Tk/K/1st Grade Classroom Routines and SEL support Professional Development
- Conversational Capacity training regarding data disaggregation and elaboration on the idea of candor and curiosity within the workplace. Working with the author of Conversational Capacity who will train the entire school district during a DUSD All day PD.
- SST training regarding process that would be aligned across the district with common purpose and systemic change.
- Beyond SST training at the Elementary.
- Pre-SST process will continue at the secondary level.

English Learners:

- Refine Reclassification Criteria to include NWEA data ranges

- Analyze English Learner Folders and a needs assessment conducted based on the process.
- Streamline data analysis of English Learners with ELPAC and NWEA.

Chronic Absenteeism

- Creation and implementation of the student attendance review teams (SART) and student review board (SARB), in which monthly SARB meetings will be held with the participation of parents, the district attorney investigator, and specialized team to enhance support to families and therefore improve student attendance.
- At the site level, increase SART meetings, home visits, and support from the District Parent Coordinator.
- Increase promotional campaign on attendance via Parent Square, Social Media, and flyers.
- Each school will provide attendance incentives and recognize students with improved attendance.

Suspension Rate

- Students who have a high number of suspensions will be assigned counselors as a preventative/proactive measure to support students with high risk behaviors.
- Site principals will receive training on Restorative Practices, so that any student returning from a suspension could be supported and ensure behavior(s) are addressed.
- Priority is on other means of correction when determining and investigating possible suspendable offenses, to only suspend students for mandatory offenses.
- Professional Development on the history of student discipline and other means of correction as a focus per the California Department of Education.
- Professional Development on Discipline, Restorative Justice and other corrective means.

LCAP Highlights

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

Key Features for 2023-24 are as follows:

Student Programs

- Emerging Bilingual Collaborative/Sobrato Early Academic Language Model (SEAL): Spread and Scale to First Grade (2023-24)
- Expository Reading and Writing Curriculum (ERWC): Pilot- 6th to 8th grade (Only 25 schools in the state of CA were selected); 9-12 Grades ERWC A-G/Designated ELD; and ERWC Certification for Secondary Data Coach
- Science Adoption for 6-12 Grades
- Math Literacy (K-6): Number Talks
- AVID-Achievement Via Individual Determination Implementation (7-12)
- Conversational Capacity Training for All Leadership, Certificated and Classified employees

- TK/K/1st Grade Primary Classroom Management and Student SEL supports Training (3 series) in tandem with Student Services Department

Student Services

- Social Emotional Learning (SEL) Instruction Tier I in the classroom for grades K-6 supported and facilitated by our Family Support Counselors in a Trainer of Trainer Model (TOT) for the classroom teacher(s).
- Closely monitor and evaluate truancy data at the secondary level middle and high school (class period tardies) to find the root cause(s), in order to decrease truancy rates.
- Emphasis on professional development (awareness and prevention) on bullying, i.e. cyber, physical, and emotional, etc. District-wide anti-bullying campaign TK-12.
- Solidify and implement the SST Process (Beyond SST) at the elementary and the Pre-SST Process at the secondary level.

Special Education

- Collaborate with Student Services Program to integrate SST process at the elementary school level
- Develop Transition Protocol for students transferring from school site to school site
- Redesign SPED Program to have one SPED Director, two SPED Program Specialist, three Psychologists, one BCBA, two Speech Pathologists, and two Speech Aides

Rethinking Secondary Schools (Middle School and High School)

- Realigning EdPark Leadership Structure: Department Leads, Intervention, AVID, and ELD Teams
- Professional Development and collaboration time for counselors and teachers built into the academic year
- Career and Technical Education: CTE Building finished; Exploring two new CTE Pathways and Expansion of the Ag Farm
- 13 Combination of new courses and sections added
- Focus on Thinking Classrooms Instructional Model for all content areas

Hawk Haven Focus:

- Relocation of all SEL support staff and other services (including counseling) to one centralized location on campus (F Building)
- Provide “1 stop shopping” for any and all SE services students may need/want to access. Coordinator will serve as triage and direct students to the appropriate service
- Relocation of computer lab to J1. Relocation of 2 teachers

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.

DUSD has no schools eligible for CSI.

Support for Identified Schools

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

Not applicable to DUSD.

Monitoring and Evaluating Effectiveness

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

Not applicable to DUSD.

Engaging Educational Partners

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

The process of engaging Educational Partners consisted of:

1. Establishing dates to hold educational partner meetings by the leadership and cabinet teams
2. An invite to the meeting for educational partners was sent out to the participants through ParentSquare and/or via calendar invites
3. The Educational Partners Meeting consists of a presentation and discussion around LCAP Goals/Actions/Metrics Progress and Deltas (opportunities for change/growth)
4. Feedback opportunities were given throughout the presentation and at the end of the presentation via qualitative feedback and survey data
5. Notes were taken and turned into Jamboards to be discussed with the leadership and cabinet teams
6. Leadership and cabinet teams then implemented the following protocol of Adopt, Adapt, Add, or Abandon according to feedback given by the various Educational Partners to help refine the 2023-24 LCAP

Educational Partner LCAP Dates:

Board meetings (LCAP Presentation on Progress and Goals)

- January 10, 2023: Presentation of State and Local Data by Superintendent
- February 14, 2023: Presentation of Goal #1 by Student Services Director
- March 14, 2023: Presentation of Goal #2 by Student Program Director
- April 18, 2023: Presentation of Goal #3 by SPED Director & SPED Program Specialist, and middle and high school principals
- June 6, 2023: Public Hearing for LCAP
- June 13, 2023: Board Adoption of the LCAP

LCAP Community meetings

- October 27, 2022 (Festival/forum)
- April 19, 2023 (Focus on Safety LCAP 1.2): 250 participants
- April 26, 2023 (Follow up Focus on Safety LCAP 1.2)
- May 4, 2023 (Festival/forum)

Parent Advisory/District English Learner Committee (DELAC)

- March 21, 2023
- May 15, 2023

DTA/CSEA Quarterly LCAP Meetings

- October 6, 2022
- November 30, 2022
- January 26, 2023

- March 30, 2023
- May 25, 2023

School Sites

- Harmony: April 3, 2023 (certificated); May 15, 2023 (classified)
- Schendel: April 3, 2023 (certificated); April 5, 2023 (classified)
- El Capitan: April 3, 2023 (certificated); April 21, 2023 (classified)
- Middle School: April 24, 2023 (certificated); April 26, 2023 (classified)
- High School: April 24, 2023 (certificated); April 26, 2023 (classified)

Merced County SELPA

- March 13, 2023
- May 12, 2023

Superintendent Kubes Listening Circles

- Delhi High School: Student Advisory Group Education (SAGE) ASB feedback August 10, 2022
- Delhi High School: SAGE Helping Hawks August 17, 2022
- Delhi High/Delhi Middle School Classified & Certificated sessions August 29, 2022
- Schendel Classified and Certificated sessions August 30, 2022
- El Capitan Classified and Certificated sessions September 1, 2022
- Harmony Classified and Certificated sessions September 2, 2022
- Secondary level Parent and Community session October 17, 2022
- Schendel Parent and Community session October 18, 2022
- El Capitan Parent and Community session October 19, 2022
- Harmony Parent and Community session October 20, 2022
- Community, Local Businesses, & Civic leaders session October 24, 2022
- Delhi High/Delhi Middle School Classified & Certificated sessions February 6, 2023
- Schendel Classified and Certificated sessions February 7, 2023
- MOT team session February 8, 2023
- El Capitan Classified and Certificated sessions February 9, 2023
- Harmony Classified and Certificated sessions February 10, 2023
- Delhi High School Student session March 16, 2023

A summary of the feedback provided by specific educational partners.

Trends that emerged from an analysis of Educational Partners' feedback were centered around the following topics/trends:

DTA/CSEA (feedback was taken from scheduled meetings with union presidents and vice-presidents) and certificated/classified (feedback was taken from scheduled staff meetings).

- Loved the LCAP Festival format with a focus on involving students, parents, the community, and school personnel.
- Loved the Family STEAM Nights that took place at each of the elementary sites.
- Liked the intentionality of promoting parent involvement through current and future activities.
- Liked Establishment of the SART/SARB process with a lot of progress made from site to district.
- Liked School Safety-expanding beyond the security measures that were in place.
- Liked the focus on providing students with a safe learning environment.
- Grateful for the beginning of Science Adoption, ERWC Pilot and Writers' Workshop
- Provided research-based materials to support learning in addition to the core curriculum
- Improve a better understanding of the Parent Coordinator role and the use of her services.
- Improve a better understand the role of the BCBA in family based educational programs.
- Highly recommend a need for an SRO for community and school safety.
- More training with Knowledge Saves Lives Training.
- More Coaching for NWEA during PLC
- Provide district training of the MTSS
- Need more training for Writers' Workshop
- Continue support for PLC through the Early Day TOSAs
- Need adopted curriculum for SEL
- Continue with After School sports for elementary in a more organized manner
- Review and inform changes that will be coming to the DLI Program

Board Member, Community, and Site/District Committees:

- Loved the idea of implementing Thinking Classrooms framework/strategies to get students college ready at the secondary level grades 7-12.
- Loved the outreach to get students ready for student readiness program (SPED)
- Loved STOPIt APP and its anonymity of reporting students, staff, parents, and community concerns or unsafe actions.
- Loved SEAL/EBC Visit with the grant writers and funders as they liked the implementation model with the Kindergarten teachers.
- Need to improve communication to the community to inform them of the services available to students.
- Need to address concerns about the platform for Speech services and the district will hire a second Speech Pathologist.
- A need for more rewarding activities for students during lunches so that students are engaged and are not distracted or get in trouble.
- Parents are requesting that students are provided with more electives so that they are better prepared for college.
- Parents want an open communication with teachers
- Parents want fencing around the school
- School counselors need to create a positive and open venue for students to check in with them as needed.

Students (Intermediate, middle, and high school):

- Students want more connectivity with teachers
- Students want more access to courses with rigorous opportunities.
- Students want more challenges to be more prepared for college and career readiness
- They are excited about the CTE building and want it ready for use as soon as possible.
- Students want to get supports for sports such as uniforms, costumes for Mariachi Band, and other needs.
- Students at the high school want to be more prepared for High School and Beyond to be ready for life experiences.
- Students want experiential and explorational learning through their educational journey at Ed
- Students want to feel more connected with the teachers.
- Students request more technology access to be able to do their homework at home.
- Students want their basic needs met by providing them with snacks and healthy lunches where they have options to make choices
- Students want more rigorous instruction and homework that will build on their skills.
- Students would like more authentic feedback from teachers so that they can be engaged in their progress and educational journey
- Students are asking for more electives at the secondary so that they see school as a place where they enjoy learning.

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

The following actions were influenced by themes explored through the input provided by our Educational Partners:

Goal 1:

- Need SEL Curriculum and strategies to support students
- School safety to expand beyond the security measures that were in place.
- An understanding of the Parent Coordinator role and its impact on the school and community.
- Extend the training of Knowledge Saves Lives so that the community feels that the students and staff are safe at school
- Improve communication to parents of services that are available to students.
- As part of safety, cleanliness should be a priority focusing on campus cleaning and beautification.

Goal 2:

- Implement NWEA Coaching of the assessment system and data disaggregation of the various reports.
- Provide training in Writing Workshop for elementary teachers
- Provide students more rigorous courses through ERWC, AVID, Science Adoption and Math
- Deepen the PLC support by providing structures and processes to engage teachers in discussion of student data and provide targeted instruction
- Continue with SEAL implementation in TK/K and First Grade with the wrap around coaching model.

Goal 3:

- Address the needs for in-person Speech services to meet the needs and demands of students by hiring a second speech pathologist.
- Prepare students for college and career readiness through AVID and other content areas.
- Improve communication of the role of BCBA and how they support students with behaviors.
- Students recommend that substitute teachers should know the student names and their needs especially if they are in Special Education.
- Increase instructional pathways at the secondary level through the new CTE building and rethinking master schedule.

Goals and Actions

Goal

Goal #	Description
1	Delhi USD's goal is to contribute to all students' success by establishing a sense of security, getting parents involved in their child's education and supporting students social-emotionally.

An explanation of why the LEA has developed this goal.

DUSD prioritized this goal based on the ongoing work since 2013. Given educational partners' feedback, input and consultation loops throughout the years it is evident that embracing a collaborative culture for students, parents, teachers, staff and the community that sustains parental involvement and promotes the social, emotional, and academic growth for our students within a safe and effective learning environment meets the needs of our students, families and staff members. Local survey data demonstrated educational partners' feedback on the need for social and emotional learning. With careful analysis of the metrics and actions regarding parental involvement and engagement, pupil engagement and school climate, DUSD will monitor the goal of creating a strong, cohesive and effective relationships among personnel, parents and students that contributes and increases students' success. An example of how the metrics and actions are grouped together to meet the goal, is by hiring a Coordinator of Parent Services to provide outreach services, i.e. workshops regarding attendance, involvement, college and beyond, based on the needs of students, parents, and the community, it establishes a sense of security, getting parents involved in their child's education and supporting students social-emotionally (Action 1.4, Metric 1).

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Local LCAP Survey- percentage of parents reporting that they agree or strongly agree that their opinion is taken into consideration when it comes to school policy decisions.	60%	62%	86%		62% - 65%
DUSD invites for district wide and sitewide events to	100%	100%	100%		100%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
families of unduplicated pupils.					
DUSD invites for district wide and sitewide events to families of students with exceptional needs.	100%	100%	100%		100%
Aeries- School attendance rates	(2019) 90.28%	91.2%	93.96%		95% or higher
CA Dashboard- Chronic Absenteeism Rates	(2019) 7.5%	37%	35.5%		8% - 10.5%
CALPADS- Middle school drop out rate	(2019) 0%	0%	0%		0%
CALPADS- High school dropout rates	(2020) 0.60%	2.15%			1% or lower
CA Dashboard- High school graduation rates	(2019) 98.2%	98.4%	96.8%		95%+
CA Dashboard- Pupil suspension rate	(2019) 6.6%	1.64%	4.3%		6.3% - 4.7% or less
DataQuest- Pupil expulsion rate	(2019) 0.29%	0.8%	0.2%		1% or less
California Healthy Kids Survey (CHKS)- Other Local measures, surveys of pupils, parents, and teachers on the sense	Participation rate parents= 206 (2019) Participation rate (7-12) Students= 87% (2019)	Participation rate parents =21 Participation rate (7-12) Students= 40%	NA		parents= 210-2016 Students= 89%-92% Staff= 37%-40%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
of safety and school connectedness.	Participation rate Teachers= 35% (2019)	Participation rate Teachers= 19%			

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Parent Involvement	The District will promote parent involvement by holding both districtwide and site level activities for Delhi families and community members. A parent outreach program will include personal contacts, and various media messages throughout the community. Outreach programs i.e. welcome baskets, postcards, videos. Parent Community meetings, school site LCAP meetings.	\$60,000.00	Yes
1.2	Multi-Tiered System of Supports (MTSS) and Social and Emotional Learning (SEL)	<p>DUSD will:</p> <ul style="list-style-type: none"> *Provide additional in-person site support for student physical and social emotional health through elementary support counselors (phasing out telemedicine and other online SEL resources) and safety. *Provide support and training on Positive Behavioral Interventions and Supports (PBIS) to teachers, principals and staff at every school site *Support attendance incentives/interventions, and SARB. *Hire Board Certified Behavior Analysts / Psychologists to support all students' development of self-awareness, self-management, relationship skills and responsible decision-making, as well as initiating and coordinating family-based educational programs to empower and strengthen families. 	\$749,410.00	Yes

Action #	Title	Description	Total Funds	Contributing
1.3	School Safety	<p>DUSD will:</p> <p>*Provide a safe learning environment for students</p> <p>*Expand beyond the security measures that are currently in place by:</p> <ul style="list-style-type: none"> Purchasing additional security and supervision at schools and surrounding areas (including after school) to provide students a greater feeling of a safe learning environment through the addition of security vehicles and District Safety Officers (DSOs), as well as security equipment such as security cameras, locks and security drones. 	\$339,011.00	Yes
1.4	Parent Services	The position of Coordinator of Parent Services will be created to support families by providing workshops regarding attendance, involvement, college and beyond .	\$84,390.00	Yes
1.5	Attendance and Parent Engagement Plan	DUSD will develop a comprehensive attendance plan that will include support from a Director of Student Services, a Coordinator of Parent Services as well as a data driven approach to monitor and respond to attendance/engagement data.	\$10,000.00	Yes
1.6	Monitor and Evaluate Student Academic Progress at the Secondary Level	DUSD will add a learning coordinator that will support student academic progress at the secondary level to better monitor and respond to graduation and dropout rates with an emphasis on A-G completion for unduplicated students, foster youth, and English Learners.	\$193,294.00	Yes

Action #	Title	Description	Total Funds	Contributing
1.7	Improve Student Culture	DUSD will develop a strong middle school and high school sports program.	\$231,781.00	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.

1.2- We are phasing out tele-medicine and other online SEL services. We did not provide training in PBIS to teachers, principals and other staff.

1.3- School Safety- We are in the process of purchasing security vehicles for the 2023-24 School Year. We did not purchase security cameras, locks and drones.

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.

1.3 School Safety (Planned \$241,076.00; Estimated Actuals \$339,011.00). The expenditure for this action surpassed the planned amount by \$97,935.00. The monies towards this action were spent on Knowledge Saves Lives training for classified and certificated with needs assessment and conducted a risk assessment. In addition, we had SB390 training for campus supervisors and DSO for 3 day training. We hired an additional student supervisor for each elementary, two for the high school and provided additional hours for the DSOs to provide safety supervision for each of the schools. We also purchased safety gear such as vests, flash lights, crosswalks and other needs.

1.4- Parent Services (Planned \$144,390; Estimated Actual \$82,119.54. This action had a material difference of \$62,270.46 because a portion of this action was used to cover parent coordinator. \$60,000.00 will be moved over to Goal 2, Action 2.5 Progress in ELA and Math.

1.5- Attendance and Parent Engagement Plan (Planned \$10,000; Estimated Actual \$109.45). This action had a material difference of \$9,890.06 because we over budgeted the parent engagement actions. Parent engagement opportunities are reflected in multiple actions.

1.6-Multi-Tiered System of Supports (MTSS) and Social and Emotional Learning (SEL) (Planned \$188,294; Estimated Actual \$20,000.00). This action had a material difference of \$168,294.00 because 2023-24 was a foundational year. The Student Services Director primarily worked on attendance and discipline with principals which did not require funding to be able to accomplish that work. There is a need to dive deeper around MTSS Framework to cover more of its components such as professional development for PBIS, Restorative Justice, etc.

1.7-Improve Student Culture (Planned \$231,781.00; Estimated Actual \$242,797.46. This action was overspent by \$11,016.46 because of salary and benefits differences.

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

Most actions and services in Goal 1 were implemented and were found to be effective for increasing or improving services for students, safety and parent involvement. Delhi's following actions have proven to be effective by the measures(s) as indicated:

1.1-Parent Involvement, 1.4- Parent Services, and 1.5- Attendance and Parent Engagement Plan: DUSD is continually building our partnerships with families. This year, our Parent Coordinator provided many workshops regarding parent involvement, attendance, health and safety and college and beyond. During the 2022-2023, there was high increase of parent involvement opportunities than in previous years. At the site level, Second Cup of Coffee with the Principal meetings were regularly conducted. Evidence through our sign in sheets for family events, such as STEAM Night, After School Elementary Sports Tournaments, play performances show that these parent opportunities were well attended. However, school sites struggled with parent participation in leadership roles such as involvement in School Site Council, ELACs and other parent informational meetings. To enhance parent participation, school sites provided various modes of parent participation, such as attendance in person or virtual, and other supportive measures such as child care and snacks. LCFF funds will be decreased from \$60,000 to \$20,000, because this amount was greater than needed as only 1/3 was spent. The additional \$40,000 will be moved to 1.3 School Safety.

1.2- For the 2022-2023 school year, DUSD did not provide support and training on Positive Behavioral Interventions and Supports (PBIS) to teachers, principals and staff. However, we did provide training to both certificated and classified staff on Student Discipline and Other Means of Correction. Our focus for the 2023-2024 is to provide inclusive behavior instruction through the Multi-Tiered System Support. Student attendance significantly increased this year during the 2022-2023 school year. The creation and implementation of a protocol for site Student Attendance Review Teams (SART) & Student Attendance Review Boards (SARB), in which monthly SARB meetings were held with the participation of parents, the District Attorney Investigator and specialized team enhanced support to families and therefore improved student attendance. DUSD decreased chronic absenteeism from 35.5% (21-22) to 8%.

1.3- School Safety- During the 2022-2023 there was a significant decrease in student suspension and expulsion compared to the previous year. Suspensions decreased from 4.3 to less than 3% and only 1 student expulsion, because it was a mandatory expulsion. Safety trainings and materials provided to our security and student supervision staff along with Restorative Justice practices and increased Alternative Supportive Measures to suspension has contributed to these results. In addition, the implementation of safety measures such as the STOPit Anonymous Incident Reporting System, Detection Canines to conduct random, unannounced inspections of all campus locations in the district and the installation of vape sensors in high school and junior high bathrooms to combat vaping and make restroom safer for students has also contributed to an increase in student safety and decrease in student discipline.

1.6 Monitor and Evaluate Student Academic Progress at the Secondary Level- Regular monitoring student academic progress in English II, III, and IV courses and supporting students by allowing them to retake A-G courses for the opportunity to increase their G.P.A for college applications. Regularly address academic deficiencies in SART and SARB meetings and review freshmen and sophomores' transcripts to monitor student academic progress and A-G course completion.

1.7 Improve School Culture: DUSD Athletics has been able to upgrade uniforms and equipment to meet NFHS requirements in some way for everyone of our teams fielded at DHS. We had a very successful football and girls' soccer season as they both competed in the CIF San

Joaquin Section Playoffs. DHS won the Southern Athletic Lead Title in both wrestling and boys soccer propelling them into the CIF SJS Playoffs as well. League banners were updated and hanging proudly in the Delhi High School Gymnasium.

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.

1.2 Multi-Tiered System of Supports (MTSS) and Social Emotional Learning (SEL) Provide additional in-person site support for student physical and social emotional health through elementary support counselors

1.7- Improved School Culture--Update uniforms for teams that are in need. As well as making sure that all equipment stays up to date with safety guidelines put forth by the NFHS. Purchase a new set of soccer goals to accommodate multiple teams on campus and improve our basketball resources. In the next LCAP cycle, update the baseball dugouts and backstop.

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	Delhi USD's goal is that every child achieves its highest potential academically in a rich learning environment with academic support, guidance; and where various tiers of intervention and enrichment are given according to the needs of the students.

An explanation of why the LEA has developed this goal.

With 28.38% of our students meeting or exceeding standards in ELA and 16.72% in Math in our CAASPP assessments, as compared to the state average of 49.01% meeting and exceeding standards in ELA and 33.76% in Math, it is imperative that this be a prioritized goal. Again, throughout the years we have continued to share our students' academic progress to the community, from Board meetings to general community LCAP meetings. Furthermore, as evidenced by the construction of our career and technical education building, the district has responded to our community's input on a college and career ready student body. With careful analysis of the metrics and actions regarding Pupil Achievement and Pupil Outcomes, DUSD will monitor the goal of creating a rich learning environment with academic support, intervention and enrichment that contributes and increases students' success. An example of how the metrics and actions are grouped together to achieve the goal is, by providing Academic Counselors to specifically guide and develop Master Schedules to maximize opportunities for students to take a broad course of study, it reduces conflicts that might force students to choose between classes, thus allowing counselors to ensure that our students are College and/or Career Ready.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
CA Dashboard- ELA Statewide Assessments (grades 3-8, 11)	33.5 points below standard (2019)	CAASPP ELA data not available on Dashboard.	43.6 points below standard (2022)		30.6 - 18.6 points
CA Dashboard- Math Statewide Assessments (grades 3-8, 11)	61.2 points below standard (2019)	CAASPP Math data not available on Dashboard.	88 points below standard (2022)		58.3 - 46.3 points
% of pupils who have successfully	40% (2019)	50%	56%		42% - 45%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
completed courses that satisfy requirements for entrance to the UC or CSU					
CA Dashboard-English Learner Progress Indicator - making progress towards language proficiency	52.1% towards language proficiency (2019)	CA Dashboard information on EL Progress Indicator not available.	49.1% towards language proficiency (2022)		54.1-57.1%
DataQuest- EL Reclassification Rate	4.7% (2020)	3.4%	18.8% (2022-23)		6.7% - 9.7%
% of pupils who have passed an AP exam with a score of 3 or higher: CA Dashboard-College and Career Measures Report	33.5% prepared (2019)	42.2%	Not reported in 2022		35.4% - 42.3%
% of pupils who participate in, and demonstrate college preparedness in the EAP: ELA	37.26%	28.38%	53%		39.26% - 42.26%
% of pupils who participate in, and demonstrate college preparedness in the EAP:	26.33%	16.72%	8%		28.33% - 31.33%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Math					
DataQuest- Physical Fitness Test (grades 5, 7, 9)(Priority 8)	5th grade- avg. 66% of students in HFZ 7th grade- avg. 73% of students in HFZ 9th grade- avg. 66% of students in HFZ	PFT data not available.			68% or above
CTE Enrollment Rate	avg. 75% (2020)	79%	70%		75% or above
% of pupils who have successfully completed courses that satisfy requirements for CTE sequences or programs of study that align with state board approved CTE standards and frameworks	Total 12th Only = 193, total CTE Completers 12th = 79 = 40.9%	Total 12th Only = 159, total CTE Completers 12th = 9 = 5.6%	60%		
% of pupils who have successfully completed courses that satisfy the requirements for entrance to the UC/CSU and career technical education sequences or programs of study	45.6%	35.8%	56%		

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Promote Literacy	<p>DUSD will promote literacy for all students by:</p> <p>*Maintaining Class Size Reduction (CSR) for grades TK-2 below State recommended class sizes.</p> <p>*Recruiting and retaining high quality staff and increasing student learning time by extending the instructional day in grades TK-3 and 7-8 the equivalent of 18 additional primary school days. This will increase 1.5% each year to account for step/column and STRS contribution increases.</p> <p>*Continuing to train all TK-12 teachers and staff on the Common Core.</p> <p>*Providing Summer School to extend learning and/or provide intervention and enrichment based on student needs during the school year and Elementary Afterschool Program.</p> <p>*The district will add resources aligned to literacy as well as intervention tools to help address literacy.</p>	\$3,774,054.00	Yes
2.2	Support ELD	The DUSD will support English Learners by monitoring and evaluating our ELD Program TK-12 through designated instructional personnel, materials/programs that meet the needs of our students, providing professional development the builds our teachers' language and literacy knowledge, which will lead to increase language proficiency for all our English Learners.	\$1,092,247.00	Yes
2.3	District Music Program TK-12 / Social and Emotional	DUSD will support students' social and emotional learning by providing music appreciation and/or social and emotional learning activities through music programs. This also provides elementary teachers intervention time with high-risk students during the music	\$344,160.00	Yes

Action #	Title	Description	Total Funds	Contributing
	Learning (SEL) / Intervention	session, as well as collaboration time for teachers and staff to analyze and respond to data of unduplicated pupils.		
2.4	Academic Counselors; Increase CTE Offerings; Ag Program	<p>DUSD will:</p> <p>*Provide Academic Counselors to:</p> <ul style="list-style-type: none"> • guide and place students into a broad course of study. • develop Master Schedules to maximize opportunities for students to take a broad course of study, reducing conflicts that might force students to choose between classes, and to ensure College and/or Career Readiness. <p>*Increase/modify the number of College and Career (Vocational Education) Pathway electives for high school students.</p> <p>*Maintain and support the District Agriculture and Information Technology programs by:</p> <ul style="list-style-type: none"> • expanding the CTE building • adding additional ag courses, health courses and business courses. The addition of such courses will reduce class sizes which will help unduplicated pupils. 	\$466,251.00	Yes
2.5	Demonstrate progress in ELA and Math	DUSD will establish an internal assessment system that is better aligned to performance in statewide assessments by incorporating the NWEA MAP Growth Assessment Suite and aligning the instructional pacing plan to facilitate data driven approaches to responding to student needs.	\$125,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.6	Social and Emotional Learning (SEL) / Intervention	DUSD will add two support counselors to provide direct SEL services to students at the secondary level in addition to supporting SEL support training at the elementary.	\$362,155.00	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.

2.2-Support ELD

- After an in depth Needs Analysis, it was found that we had to align the English Learner Program to meet Title III Compliance for curriculum, instruction and assessment. For curriculum and instruction, the district is moving towards Expository Reading and Writing Curriculum incorporating Designated and Integrated ELD. Also, the SEAL training, implementation and monitoring for TK and Kindergarten with Integrated and Designated ELD. The SEAL training will spread and scale into First Grade and eventually through Fifth Grade. In addition, evaluating and monitoring English Learner progress folders to meet compliance for record keeping.
- Restructured English Learner Reclassification to align with state requirements and imbedding our NWEA Assessment System.

2.3-District Music Program TK-12/Social and Emotional Learning (SEL) /Intervention

- This action did not take place as written. Music with embedded SEL activities were conducted at each of the elementary school sites through VAPA contracted work with Noelle Chandler from MCOE. The Performing Arts of Frozen included students from each of the elementary schools and the production was attended by the parents and the community.

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.

2.3-District Music Program TK-12/Social Emotional Learning (SEL) /Intervention (Planned \$344,160.00; Estimated Actual \$371,776.40. This action had a material difference of \$27,616.40 over spent because two additional music teachers were paid out of this action.

2.5- Demonstrate Progress in ELA and Math (Planned \$65,000.00; Estimated Actual \$8,926.88 This action had a material difference of \$56,073.12 because only a portion was used towards paying for this action regarding NWEA Assessment. We are adding an additional \$60,000.00 to this action to cover the cost of NWEA Assessment System for three years.

2.6- Social and Emotional Learning (SEL)/ Intervention (Planned \$362,155.00; Estimated Actual \$250,000.00 This action had a material difference of \$112,155.00 because we did not hire two additional counselors; however we will have new counselors for 2023-24 school year. Monies were used towards HVAC at the Educational Park and EL Capitan Elementary to address the Social Emotional need that comes from a comfortable learning environment as our HVAC was broken for months during the hot and cold season.

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

2.1-Promote Literacy

- We offered 391 hours of Professional Development to support our leadership, certificated and classified employees to build their capacity, deepen knowledge around best first instruction.
- Summer school models will address the MTSS protocol and framework providing students intervention, enrichment, SEL and incentives for participation. The SEI is inclusive of ALL student groups and needs. Since the district was identified for Differentiated Assistance for the SPED student group, data disaggregation and monitoring will be evaluated.
- We hired Elementary and Secondary Data TOSAs that provide coaching for teachers, modeling instruction, disaggregate state and local data using our NWEA assessment system, provide professional learning opportunities for certificated and classified employees as well as work with principals to support their instructional focus.
- We hired Early Day TOSAs to support Professional Learning Community (PLC) so that teachers had one hour a week of instructional collaboration. The Early Day TOSAs provided PE by grade level, which each grade level received 29-38 hours of PLC time. In addition, the Early Day TOSAs work with 6th grade students to support them in writing using the Writing Workshop model.
- RTI TOSAs are in their second year and they pull students in grades 2 and 3 to provide intensive intervention in Literacy.

2.2- Support ELD

- Progress in establishing a functioning District English Learner Advisory Committee (DELAC), i.e. Site ELAC representatives, principals and district office personnel.
- Formalized a districtwide EL Identification and assessment process, monitoring and evaluation, i.e. Home Language Survey following policy guidelines, worked with Special Education department on Designated Supports and Accommodations for English Learners in Special Education.
- Implement, Monitor, and Revise Title III plan.
- Revised the Reclassification guidelines to add NWEA assessment
- Professional Learning in SEAL/EBC (TK/K) Grant and ERWC training (6-12). Both of these instructional models are geared towards serving Multilingual Learners and building the capacity of teachers and principals.
- Provided Language Acquisition options and choices-Established and lead districtwide DLI Taskforce to research, develop and implement effective practices and instructional programs.

2.3-District Music Program TK-12/Social and Emotional Learning (SEL) /Intervention

- This action did not take place as written. Music with embedded SEL activities were conducted at each of the elementary school sites through VAPA contracted work with Noelle Chandler from MCOE. The Performing Arts of Frozen included students from each of the elementary schools and the production was attended by the parents and the community.

2.4- Academic Counselors, Increase CTE Offerings, Ag Program

- Broke ground on the CTE building. It will be finished in Fall of 2024.
- Supporting the Ag program in collaboration with MOT to provide additional space for the farm animals.

2.5- Demonstrate Progress in ELA and Math

- Systemic implementation of the NWEA assessment with trainings provided to the leadership team, teachers and classified to develop a deeper understanding of the assessment, reports and data information as related to the CAASPP.
- Data shows that students made growth in ELA and Math within our local assessment (NWEA) as compared to the first trimester results.

2.6- Social and Emotional Learning (SEL)/ Intervention

- Hired 2 Family Support Counselors (one to oversee elementary students and the second one to oversee secondary students)
- Elementary Family Support Counselor supported teachers at the primary levels with strategies to support behavior modifications written in the behavior plan.
- Secondary Family Support Counselor helped with the SART/SARB Process

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.

There are changes made to the following actions below:

2.2-Support ELD

- After an in depth Needs Analysis, it was found that we had to align the English Learner Program to meet Title III Compliance for curriculum, instruction and assessment. For curriculum and instruction, the district is moving towards Expository Reading and Writing Curriculum incorporating Designated and Integrated ELD. Also, the SEAL training, implementation and monitoring for TK and Kindergarten with Integrated and Designated ELD. The SEAL training will spread and scale into First Grade and eventually through Fifth Grade. In addition, evaluating and monitoring English Learner progress folders to meet compliance for record keeping.
- Restructured English Learner Reclassification to align with state requirements and imbedding our NWEA Assessment System.

2.3-District Music Program TK-12/Social and Emotional Learning (SEL) /Intervention

- This action did not take place as written. Music with embedded SEL activities were conducted at each of the elementary school sites through VAPA contracted work with Noelle Chandler from MCOE. The Performing Arts of Frozen included students from each of the elementary schools and the production was attended by the parents and the community.

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	Delhi USD is committed to supporting students from the moment their instructional experience begins to the moment they leave and beyond. Students at DUSD learn on a campus that is well-maintained, safe and welcoming with a strong and knowledgeable support team of teachers, staff and leadership that works towards the success of all students by providing various activities and events to meet the unique needs of students.

An explanation of why the LEA has developed this goal.

In numerous collaborative meetings teachers and administrators have expressed the need for a systematic multi-tiered system of support as well as ongoing training on our adopted instructional materials, instructional practices meant to support English learners and students with special needs as well as social and emotional learning. At the same time, looking at the most current state test results, only 9.1% of English learners met or exceeded standards in ELA and only 6.65% met or exceeded standards in Math. With careful analysis of the metrics and actions regarding basic services and the State Standards, DUSD will monitor the goal of supporting students instructional experience and environment that contributes and increases students' success. Examples of how the metrics and actions are grouped together to achieve the goal is, by continuing to provide support to site maintenance needs, mental health support to students, and support for education beyond high school through their first year in a college, university, technical school, etc., it demonstrates Delhi USD's commitment to supporting students from the moment their instructional experience begins to the moment they leave and beyond.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
State Indicator: Teachers in the LEA are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching.	100% (2020)	98%	100%		90% - 100%
Every pupil has sufficient access to	CCSS Adoption process and inventory of instructional	100%	100%		100%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
standards-aligned instructional materials.	materials and educational at 100% (2021)				
School sites report a "good" or better on their Facilities Inspection Tool (FIT).	All School rated "Good" (2019) FIT Report	Good	Schendel- Fair Harmony- Fair EL Capitan- Fair Middle School- Fair High School- Poor		Good
Implementation of state board adopted academic content and performance standards for all students.	ELA- 4 (Full Implementation) (2020) Math- 4 (Full Implementation) (2020)	ELA- 4 (Full Implementation) Math- 4 (Full Implementation)	ELA- 4 (Full Implementation) Math- 4 (Full Implementation)		5 Full Implementation and Sustainability
English learners have access to the CCSS and the ELD standards for purposes of gaining academic content knowledge and English language proficiency.	ELD- 4 (Full Implementation) (2020)	ELD- 4 (Full Implementation)	ELD- 4 (Full Implementation)		5 Full Implementation and Sustainability
Students, including unduplicated and individuals with exceptional needs, have access to a broad course of study.	100%	100%	100%		100%

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Provide Support for LCAP Activities	<p>DUSD will provide for the effective Operation and administration of the LCAP by:</p> <ul style="list-style-type: none"> • hiring support staff, translation services, and supplies for LCAP activities and community involvement to better serve parents and students of unduplicated families. <p>*continue to provide a District Systems Analyst whose duties include LMS, Aeries, and CALPADS due to increased CTE courses and increased accountability indicator data needs and to provide training and support to site personnel. The District Systems Analyst also pulls data of unduplicated pupils.</p> <p>*support administration of the Local Control Accountability Plan through Supplemental and Concentration Grant funding services at the district's approved indirect cost rate.</p>	\$917,444.00	Yes
3.2	Device Initiative	DUSD will support students' learning by providing devices, classroom furnishings, technology, support staff, and professional development on lesson planning and curriculum delivery.	\$439,702.00	Yes
3.3	Support for a Middle School	DUSD will provide an Associate Principal, Instructional Aides, and PE Staff for the middle school to provide a more diverse curricular experience allowing for specialized electives, such as PE from a certified staff, extensive science programs and high tech science labs specifically for our foster youth, English Learners, and low income students. By providing these extra personnel to run and oversee these opportunities at the Middle School, it allows for a closely related experience in preparation for the high school experience for our under served student population.	\$497,877.00	Yes

Action #	Title	Description	Total Funds	Contributing
3.4	Additional Support for under-served students in the SPED Programs	DUSD will support students who are low income, foster youth, and English Learners, who receive Special Education services by providing additional support through supplemental programs and personnel, i.e. SPED TOSA , SPED Program Specialist to ensure that SPED students who are low income receive extra support, such as SEL, ELD instruction and monitoring to increase reclassification for English Learners, and ensure that all students who are both foster youth and SPED are receiving additional services and support to be successful in school.	\$1,416,818.78	Yes
3.5	Encourage Staff Retention in Stipend Schedule Positions; Summer Recreation Program	The district will maintain the Longevity Stipend on the Stipend Schedule. Operate Summer Recreational Program to keep students engaged during the summer by providing supervised and organized activities.	\$46,003.00	Yes
3.6	District Rebranding	The district is rebranding itself in order to retain, attract, and empower the students and staff. In order for this to take place, the district has to go far and beyond the basic maintenance needs and repairs, to one that exemplifies an environment that always looks new and innovative with it's buildings, landscape, and classroom settings/furniture. METV was contracted to create a video that showcases some of the changes that have been made, including the ones to come.	\$352,023.00	Yes
3.7	Support education beyond high school	DUSD will support our student's education beyond high school by adding a Guidance Tech to maintain contact with graduates and provide support through their first year of college or other post-high school education.	\$55,390.00	Yes
3.8	Provide Mental Health Support to Students	Two Support Counselors will provide social/emotional support to students in grades 7-12 with face-2-face services. Drop-in hours will be available, along with more in-depth support for those students who	\$339,558.00	Yes

Action #	Title	Description	Total Funds	Contributing
		require it. The Support Counselors will provide crisis counseling district wide on an as-needed basis.		

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.

3.4- Additional Support for Underserved Students in the SPED Programs- We hired a Board Certified Behavior Analyst (BCBA) and in-person Speech and Language Pathologist (SLP). In addition, we hired a SPED TOSA, a Program Specialist and an additional SDC teacher for the elementary.

3.8- Provide Mental Health Support to Students- For Special Education, we hired an additional Psychologist to support pre-school and elementary students.

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.

3.4-Additional Support for underserved students in the SPED Programs (Planned \$1,378,090.00; Estimated Actual \$1,416,818.78). This action had a material difference of an overspent of \$38,728.78 because we did allocate enough funding to cover all the personnel cost.

3.5-Encourage Staff Retention in Stipend Schedule Positions; Summer Recreation Program (Planned \$46,003.00; Estimated Actual \$46,003.00). This action had a material difference because the funding was not used due to the fact that ESSER was used to pay for secondary summer school.

3.8-Provide Mental Health Support to Students (Planned \$339,558.00; Estimated Actual \$ 172,713.66) This action had a material difference \$166,844.34 because only one support counselor is being paid out of this action.

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

3.1-Provide Support for LCAP Activities

- Held two community LCAP Forums. The platform that we created and implemented is the LCAP/Festival. The first one on October 25 with over 700 participants which included, students, parents, community members, and staff. The second one was held on May 4 with over 500 participants including students, parents, community members and staff. The platform included STEAM activities for students and families, information presentations covering each LCAP goals including Fiscal and Human Resources. In addition, we had displays/performances by our VAPA programs from our secondary students (music and art programs). According to LCAP data

archives, these two LCAP Community Forums have been the most heavily attended and successful with information presented, engaging activities while meeting the intent of LCAP, gathering feedback from Educational Partners.

3.2-Device Initiative- Delhi continued to provide devices, classroom technologies, and furnishing to help support student needs.

3.3-Support for a Middle School- Monies were used for this action to fund an Associate Principal, Instructional Aides and PE staff for the Middle School. After a needs assessment, it was found that rather than an Associate Principal, adding a Dean to support the middle school would benefit student supervision, attendance, and restorative justice practices. There is a needs assessment being done by the Director of Student Programs by Instructional Aide numbers and how they are used to support Foster Youth, English Learners and Low Socioeconomic student population. A more detailed plan is being developed.

3.4- Additional Support for under-served students in the SPED Programs

- Piloted the Readiness Program in Spring 2023 for Preschool aged students with disabilities to prepare them for TK and Kinder enrollment. Services provided include: academic, transition, behavior, SEL, and toileting.
- Provided Kindergarten Support Plans with in class SEL and behavior services.
- Created a Process Map for IEP Confirmation and this has improved our errors by 30%.
- Provided professional development which included monthly Instructional Aide PDs for General Education and Special Education
- Offered MCOE PDs for Classified and Certificated staff.
- Held 2 Districtwide SPED PDs
- All of the SPED Qualifying teachers received the Bridge Authorization through our partnership with MCOE, which is additional credentialing to build their capacity within their roles
- Provided guidance of Suicide Risk Assessment, which lead to child-find for multiple students.
- Revamping the SST Process to align and develop consistent practices across the district
- Restructured Pre-school 2.9 and IFSP aged students to ensure that services are provided even for our non-enrolled students.

3.5-Encourage Staff Retention in Stipend Schedule Positions; Summer Recreation Program

- The district maintained the longevity stipend on the stipend schedule; however, the summer recreational program to keep students engaged during the summer is being transferred to ELOP as an action. Therefore, not all of the funding will be used.

3.6-District Rebranding

- Restructuring the master schedule
- Needs Assessment of current programs (Pathways, CTE, AP, ELD)
- Expansion of course offerings (13 new classes made available to HS or that feed to HS programs)
- Collaboration/Professional learning time (60 hrs each, 80 for Math Dept.)
- AVID program
- Development of Ed Park Leadership Team (diverse voice, build leadership capacity)
- New teacher support system/onboarding
- Freshman Flight (connection to their new school and a friendly face)

- Hawk Talks- Student voice, staff voice conversations with support staff
- Thinking Classrooms (physical layout and professional learning)
- Development of the Ed Park Intervention Team
- Hawk Haven (Counseling-academic & social emotional, attendance, small groups, assessments)
- Conversational Capacity professional development for all staff

3.7- Support education beyond high school

- Due to new site and district administration, this action was not implemented this school year.

3.8- Provide Mental Health Support to Students

- Redesigned the MTSS supports
- Provided BCBA lead behavior support activities and in-class intervention support
- Held monthly Psychologist meetings
- Created an SEL support brochure to provide information for all of our parents and community
- Designated Psychologists to provide supports for our elementary and secondary 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.

3.4- Additional Support for underserved students in the SPED Programs

- Replace the SPED TOSA with a second Program Specialist.
- Additional Speech Pathologist will be hired.

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	

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.

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)
\$10,190,203.00	1,140,823.00

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
38.71%	25.40%	\$6,377,701.55	64.11%

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.

DUSD has developed actions and services in the LCAP to meet the needs of all students, including unduplicated pupils which generates 81% of supplemental and concentration grant funding. The districtwide expenditures in the LCAP are made available for a variety of purposes. The following actions/ services in the LCAP are principally directed towards and are proving effective in meeting the District’s goals for its unduplicated students. Students who do not fall into the unduplicated category may also benefit from this action. As demonstrated in state and local data, student subgroups from the unduplicated count have made progress in various areas which validates that the percentage, apportioned to Increase or Improved services is effective.

After assessing the needs and conditions of circumstances of our low income students, we learned that we have to address parent engagement in a variety of ways in order to enhance the home to school connection/partnership. These actions are being provided on an LEA-wide basis and we expect that all students and their parents will benefit from this strategic engagement. However, because of the significantly lower parent engagement from low socio-economic, English Learner, and Foster Youth parents, the following actions will be closely monitored through data to evaluate growth and progress. 1.1-Parent Involvement; 1.4- Parent Services; 1.5- Attendance and Parent Engagement Plan; and 3.1 Provide Support for LCAP Activities.

DUSD is continually building our partnerships with families. This year, our Parent Coordinator provided many workshops regarding parent involvement, attendance, health and safety and college and beyond to low Socio-Economic, English Learners and Foster Youth families. During the 2022-2023, there was high increase of parent involvement opportunities than in previous years. At the site level, Second Cup of Coffee with the Principal meetings were regularly conducted. Evidence through our sign-in sheets for family events, such as STEAM Family Nights, After School Elementary Sports Tournaments, and theater performances demonstrate that these student/parent opportunities were well attended. However, school sites still struggled with parent participation in leadership roles such as involvement in School Site Council, ELAC, and other parent informational meetings. To enhance parent participation, school sites provided various modes of parent participation, such as attendance in person or virtual, and other supportive measures such as child care and snacks. Since Delhi USD has the foundational pieces already in place, i.e. success with some family engagement activities, a parent coordinator, etc. for 2023-24 the goal is to adapt some of the strategies that we see as having success in some of our events, and adapt them to the events/committees in which parent attendance is lower.

After collecting data from the 2022-23 school year regarding services provided through our MTSS team(s), it was found that we needed to address behaviors, academics, and social emotional learning differently than prior years. The first step was just to hire positions that we didn't have in the past, but most importantly establish protocols and systems for these folks to use their expertise to assist and help the various needs of our students in grades PreK-12. These actions are being provided on an LEA-wide basis and expect all students to benefit from these services as needed. However, low socio-economic, English Learner, and Foster Youth students will be monitored through the Beyond SST Process at the elementary level, and the Pre-SST Process at the secondary level in order to ensure our students with the biggest need are addressed through our MTSS team(s). 1.2 Multi-Tiered System of Supports (MTSS) and Social and Emotional Learning (SEL); 1.3 School Safety; 2.3 District Music Program TK-12 / Social and Emotional Learning (SEL) / Intervention; 2.6 Social and Emotional Learning (SEL) / Intervention, 3.5 Encourage Staff Retention in Stipend Schedule Positions; Summer Recreation Program; and 3.8 Provide Mental Health Support to Students.

Delhi Unified continues to prioritize student safety, social emotional learning and student discipline. One way that we will support student discipline is through the Positive Behavioral Interventions and Supports (PBIS) by providing trainings to teachers, principals and staff in the 2023-24 school year. We will continue to support our principals in implementing other means of correction through Restorative Justice Practices and increased alternative supportive measures. Along with student discipline, student safety will continue to be a top priority at every level (district, site, and classroom) ensuring that students are valued, connect with their teachers, and provide them the confidence that they are learning in safe environments. As we embark on the 2023-24 school year, we recognize the continuous needs of social emotional tiers for our Delhi students. Each site will have a Family Support Counselor who will provide vast opportunities for students to celebrate who they are and have access to social emotional support their individual needs. As part of the MTSS Framework, the actions written in this plan hit the Inclusive Behavior Instruction and Inclusive Social Emotional Instruction components.

According to the DUSD Local Measures Dashboard, it is evident that there is a need to enhance the following actions: 1.7 Improve School Culture; 2.1 Promote Literacy; 3.7 Support education beyond high school; and 3.2 and Device Initiative. DUSD prioritizes building student capacity in literacy and demonstrating that students are progressing in ELA and Math. Educators in DUSD will continue to monitor and

evaluate student progress through the NWEA assessment system and develop instructional as well as intervention/enrichment plans for individual students in order to differentiate their academic and social emotional needs.

According to the most recent 2021-22 CDE Dashboard data the following student groups continue demonstrate a need to shift our instructional practices and assessment for these student populations:

Chronic Absenteeism

- English Learners, Hispanic, Homeless, Socioeconomically Disadvantaged, Students with Disabilities, and White scored at the Very High status
- Asian scored at the High status

ELA

- Students with Disabilities and Homeless scored at the Very Low status
- English Learners, Socioeconomically Disadvantaged, Hispanic, and White scored at the Low status

Mathematics

- English Learners, Homeless, Students with Disabilities, and White scored at the Very Low status
- Asian, Hispanic, and Socioeconomically Disadvantaged scored at the Low status

According to our Local Measures and State Data (CDE Dashboard), although Delhi USD has a Very High status on Graduation Rate at 96.8%, there continues to be a GAP of pupils who have successfully completed courses that satisfy requirements for entrance to the UC or CSU, % of pupils who have passed an AP exam with a score of 3 or higher, and % of pupils who participate in and demonstrate college preparedness in the EAP ELA/Math. In order to support all students, especially English Learners, Foster Youth, and Socioeconomically Disadvantaged Delhi USD will implement the following action: 2.4 Academic Counselors; Increase CTE Offerings; Ag Program.

Delhi USD will provide academic and family support counselors to ensure access to a broad course of study for all students in order to increase the number of students are College and Career Ready. To do so, secondary principals and counselors, along with district administration will create a master schedule that has more course offerings, increased pathways and electives, in addition a Wellness Center (Hawk Haven) will be launched in 2023-24 to address the whole child's needs, i.e. academic and SEL

After assessing the needs and conditions of circumstances of our middle school students, it was found that students lacked a more supportive, diverse, and rigorous curricular experience during these critical years. According to our DUSD Data Dashboard (Local Measures) students responded to the following:

- Majority of students respond AGREE/STRONGLY AGREE to the statement- "I like coming to my school because it feels like a family." (1C)= 71.3% average

- Majority of students respond AGREE/STRONGLY AGREE to the statement- “I receive regular feedback from my teachers that supports improvement of my learning and growth.” (1C,3C,4C)= 74% average
- Majority of students respond AGREE/STRONGLY AGREE to the statement- “My teachers really know who I am and what I need to be successful.”= 58.3% average

In order to support students at the middle school level, especially English Learners, Foster Youth, and Socioeconomically Disadvantaged Delhi USD will implement the following action: 3.3 Support for a Middle School. For 2023-24 school year, the master schedule has been revamped to provide more access to a broad course of study which includes more elective offerings, i.e. drama, music, art, etc. In addition a second PE teacher was hired to reduce the class size to be able to do more of a variety of athletic sports. Last, CTE Pathways that are primarily at the high school, i.e. Medical, Ag, and Business next year will trickle down to the middle school by strengthening the already existing JAM Medical Academy at the middle school, while adding opportunities for students to take Ag or Business courses.

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

Delhi USD uses its LCFF supplemental and concentration (S/C) funds to provide the additional actions and services as described above on an LEA-Wide basis. All LEA-Wide Increased and Improved Services are aimed at increasing success for all students by using strategies principally directed to improve the educational experiences and outcomes of unduplicated students, i.e. English Learners, Foster Youth, and Socioeconomically Disadvantaged..These actions and services would not be provided, or increased and/or improved to the degree to which they are available to our high-needs students without the availability of the S/C funds. Therefore the following actions will be implemented in 2023-24 to specifically address the needs of these students: 1.6 Monitor and Evaluate Student Academic Progress at the Secondary Level; 2.1 Promote Literacy; 2.2 Support ELD; and 3.4 Additional Support for under-served students in the SPED Programs.

DUSD is very intentional in the 2023-24 school year with the following three initiatives:

- ERWC will be implemented in grades 6-12. DUSD chose this literacy, because Expository Reading and Writing Composition (ERWC) specifically address both Integrated and Designated ELD within the curriculum units. MCOE, alongside CSU Sacramento, and WestED will be partnering with Delhi USD to doing a 3-year case study on a district-wide implementation of ERWC in grades 6-12. By doing so, Delhi USD is gearing up to be a model district for streamlining this instructional model from elementary, to middle school, thru high school. The intentionality of this model is to really focus on doing Integrated and Designated ELD in a manner that will impact and accelerate language and literacy for our English Learners.
- AVID will be implemented in grades 8 and 9. This initiative is specifically driven to provide access and guide Socioeconomically Disadvantaged students towards being better prepared for College & Career. AVID focuses on Socioeconomically Disadvantaged first generation college/university students. 2023-24 will be the first time Delhi USD will implement a strategic pathway from middle school to high schools for these students through this AVID course.

- Addressing the needs of SPED students who are English Learners, Foster Youth, or Socioeconomically Disadvantaged through target support and monitoring through a SPED Program Specialist. Delhi USD will use one of its two SPED Program Specialist to identify and monitor progress for student on an IEP, beginning in PreK through 12th grade. The following success indicators will be analyzed and monitored on a quarterly basis: academics, SEL, discipline, attendance, language development for English Learners.

The actions and services described in this section are principally directed at increasing or improving services and outcomes for unduplicated students.

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

The district will utilize the additional centration grant add-on funding above to promote literacy and support TK-12 ELD students through additional instructional personnel, student materials, and programs, including Multi-Tiered System of Supports (MTSS) and Social Emotional Learning. Funds will be used to hire new needed staff, extend the school day, and retain needed personnel (Action 1.6, 2.1, 2.2, 3.4).

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	NA	Grade TK-6 = 37.68 Grade 7-12 = 52.59
Staff-to-student ratio of certificated staff providing direct services to students	NA	Grade TK-6 = 16.01 Grade 7-12 = 19.28

2023-24 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$11,896,568.78				\$11,896,568.78	\$6,716,916.78	\$5,179,652.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Parent Involvement	English Learners Foster Youth Low Income	\$60,000.00				\$60,000.00
1	1.2	Multi-Tiered System of Supports (MTSS) and Social and Emotional Learning (SEL)	English Learners Foster Youth Low Income	\$749,410.00				\$749,410.00
1	1.3	School Safety	English Learners Foster Youth Low Income	\$339,011.00				\$339,011.00
1	1.4	Parent Services	English Learners Foster Youth Low Income	\$84,390.00				\$84,390.00
1	1.5	Attendance and Parent Engagement Plan	English Learners Foster Youth Low Income	\$10,000.00				\$10,000.00
1	1.6	Monitor and Evaluate Student Academic Progress at the Secondary Level	English Learners Foster Youth Low Income	\$193,294.00				\$193,294.00
1	1.7	Improve Student Culture	English Learners Foster Youth Low Income	\$231,781.00				\$231,781.00
2	2.1	Promote Literacy	English Learners Foster Youth Low Income	\$3,774,054.00				\$3,774,054.00
2	2.2	Support ELD	English Learners	\$1,092,247.00				\$1,092,247.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
2	2.3	District Music Program TK-12 / Social and Emotional Learning (SEL) / Intervention	English Learners Foster Youth Low Income	\$344,160.00				\$344,160.00
2	2.4	Academic Counselors; Increase CTE Offerings; Ag Program	English Learners Foster Youth Low Income	\$466,251.00				\$466,251.00
2	2.5	Demonstrate progress in ELA and Math	English Learners Foster Youth Low Income	\$125,000.00				\$125,000.00
2	2.6	Social and Emotional Learning (SEL) / Intervention	English Learners Foster Youth Low Income	\$362,155.00				\$362,155.00
3	3.1	Provide Support for LCAP Activities	English Learners Foster Youth Low Income	\$917,444.00				\$917,444.00
3	3.2	Device Initiative	English Learners Foster Youth Low Income	\$439,702.00				\$439,702.00
3	3.3	Support for a Middle School	English Learners Foster Youth Low Income	\$497,877.00				\$497,877.00
3	3.4	Additional Support for under-served students in the SPED Programs	English Learners Foster Youth Low Income	\$1,416,818.78				\$1,416,818.78
3	3.5	Encourage Staff Retention in Stipend Schedule Positions; Summer Recreation Program	English Learners Foster Youth Low Income	\$46,003.00				\$46,003.00
3	3.6	District Rebranding	English Learners Foster Youth Low Income	\$352,023.00				\$352,023.00
3	3.7	Support education beyond high school	English Learners Foster Youth Low Income	\$55,390.00				\$55,390.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
3	3.8	Provide Mental Health Support to Students	English Learners Foster Youth Low Income	\$339,558.00				\$339,558.00

2023-24 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
\$26,324,470.00	\$10,190,203.00	38.71%	25.40%	64.11%	\$11,896,568.78	0.00%	45.19 %	Total:	\$11,896,568.78
								LEA-wide Total:	\$9,415,118.78
								Limited Total:	\$1,092,247.00
								Schoolwide Total:	\$1,389,203.00

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	Parent Involvement	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$60,000.00	
1	1.2	Multi-Tiered System of Supports (MTSS) and Social and Emotional Learning (SEL)	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$749,410.00	
1	1.3	School Safety	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$339,011.00	
1	1.4	Parent Services	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$84,390.00	
1	1.5	Attendance and Parent Engagement Plan	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$10,000.00	

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	1.6	Monitor and Evaluate Student Academic Progress at the Secondary Level	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Delhi High School 9-12	\$193,294.00	
1	1.7	Improve Student Culture	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Delhi Middle School and High School 7-12	\$231,781.00	
2	2.1	Promote Literacy	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$3,774,054.00	
2	2.2	Support ELD	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$1,092,247.00	
2	2.3	District Music Program TK-12 / Social and Emotional Learning (SEL) / Intervention	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$344,160.00	
2	2.4	Academic Counselors; Increase CTE Offerings; Ag Program	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Delhi Middle School and Delhi High School	\$466,251.00	
2	2.5	Demonstrate progress in ELA and Math	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$125,000.00	
2	2.6	Social and Emotional Learning (SEL) / Intervention	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$362,155.00	
3	3.1	Provide Support for LCAP Activities	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$917,444.00	
3	3.2	Device Initiative	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$439,702.00	
3	3.3	Support for a Middle School	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Delhi Middle School	\$497,877.00	

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 (%)
3	3.4	Additional Support for under-served students in the SPED Programs	Yes	LEA-wide	English Learners Foster Youth Low Income		\$1,416,818.78	
3	3.5	Encourage Staff Retention in Stipend Schedule Positions; Summer Recreation Program	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$46,003.00	
3	3.6	District Rebranding	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$352,023.00	
3	3.7	Support education beyond high school	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$55,390.00	
3	3.8	Provide Mental Health Support to Students	Yes	LEA-wide	English Learners Foster Youth Low Income		\$339,558.00	

2022-23 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$11,134,626.00	\$9,899,191.51

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	Parent Involvement	Yes	\$60,000.00	\$42,640.20
1	1.2	Multi-Tiered System of Supports (MTSS) and Social and Emotional Learning (SEL)	Yes	\$781,638.00	\$669,563.04
1	1.3	School Safety	Yes	\$312,116.00	\$365,593.40
1	1.4	Parent Services	Yes	\$141,367.00	\$82,119.54
1	1.5	Attendance and Parent Engagement Plan	Yes	\$10,000.00	\$109.94
1	1.6	Monitor and Evaluate Student Academic Progress at the Secondary Level	Yes	\$188,294.00	\$20,000.00
1	1.7	Improve Student Culture	Yes	\$217,031.00	\$242,797.46
2	2.1	Promote Literacy	Yes	\$3,926,535.00	\$3,372,905.26
2	2.2	Support ELD	Yes	\$925,749.00	\$911,775.07

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
2	2.3	District Music Program TK-12 / Social and Emotional Learning (SEL) / Intervention	Yes	\$295,014.00	\$371,776.40
2	2.4	Academic Counselors; Increase CTE Offerings; Ag Program	Yes	\$466,934.00	\$373,983.54
2	2.5	Demonstrate progress in ELA and Math	Yes	\$65,000.00	\$8,926.88
2	2.6	Social and Emotional Learning (SEL) / Intervention	Yes	\$362,155.00	\$7,176.90
3	3.1	Provide Support for LCAP Activities	Yes	\$880,524.00	\$872,695.27
3	3.2	Device Initiative	Yes	\$439,702.00	\$90,011.50
3	3.3	Support for a Middle School	Yes	\$495,318.00	\$484,353.31
3	3.4	Additional Support for under-served students in the SPED Programs	Yes	\$872,581.00	\$1,416,818.78
3	3.5	Encourage Staff Retention in Stipend Schedule Positions; Summer Recreation Program	Yes	\$46,003.00	\$0.00
3	3.6	District Rebranding	Yes	\$270,575.00	\$352,023.00
3	3.7	Support education beyond high school	Yes	\$53,442.00	\$41,208.36
3	3.8	Provide Mental Health Support to Students	Yes	\$324,648.00	\$172,713.66

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)
\$9,724,291	\$11,134,626.00	\$5,601,454.07	\$5,533,171.93	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	Parent Involvement	Yes	\$60,000.00	\$42,640.20		
1	1.2	Multi-Tiered System of Supports (MTSS) and Social and Emotional Learning (SEL)	Yes	\$781,638.00	\$669,563.04		
1	1.3	School Safety	Yes	\$312,116.00	\$365,593.40		
1	1.4	Parent Services	Yes	\$141,367.00	\$0.00		
1	1.5	Attendance and Parent Engagement Plan	Yes	\$10,000.00	\$109.94		
1	1.6	Monitor and Evaluate Student Academic Progress at the Secondary Level	Yes	\$188,294.00	\$20,000.00		
1	1.7	Improve Student Culture	Yes	\$217,031.00	\$182,238.38		
2	2.1	Promote Literacy	Yes	\$3,926,535.00	\$1,002,792.00		
2	2.2	Support ELD	Yes	\$925,749.00	\$911,775.07		
2	2.3	District Music Program TK-12 / Social and Emotional Learning (SEL) / Intervention	Yes	\$295,014.00	\$371,776.40		

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)
2	2.4	Academic Counselors; Increase CTE Offerings; Ag Program	Yes	\$466,934.00	\$373,983.54		
2	2.5	Demonstrate progress in ELA and Math	Yes	\$65,000.00	\$0.00		
2	2.6	Social and Emotional Learning (SEL) / Intervention	Yes	\$362,155.00	\$0.00		
3	3.1	Provide Support for LCAP Activities	Yes	\$880,524.00	\$872,695.27		
3	3.2	Device Initiative	Yes	\$439,702.00	\$90,011.50		
3	3.3	Support for a Middle School	Yes	\$495,318.00	\$484,353.31		
3	3.4	Additional Support for under-served students in the SPED Programs	Yes	\$872,581.00	\$0.00		
3	3.5	Encourage Staff Retention in Stipend Schedule Positions; Summer Recreation Program	Yes	\$46,003.00	\$0.00		
3	3.6	District Rebranding	Yes	\$270,575.00	\$0.00		
3	3.7	Support education beyond high school	Yes	\$53,442.00	\$41,208.36		
3	3.8	Provide Mental Health Support to Students	Yes	\$324,648.00	\$172,713.66		

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)
\$25,109,851.00	\$9,724,291	8.98%	47.71%	\$5,601,454.07	0.00%	22.31%	\$6,377,701.55	25.40%

Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

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

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

Introduction and Instructions

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

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

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
 - Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

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

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

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

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

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

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

Engaging Educational Partners

Purpose

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

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

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

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

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

Requirements and Instructions

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

Local Control and Accountability Plan:

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

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

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

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

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

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

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

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

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

Goals and Actions

Purpose

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

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

Requirements and Instructions

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

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

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

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

Focus Goal(s)

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

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

Broad Goal

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

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

Maintenance of Progress Goal

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

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

Required Goals

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

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

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

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

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

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

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

Measuring and Reporting Results:

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

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

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

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

Complete the table as follows:

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

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

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

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

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

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

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

Goal Analysis:

Enter the LCAP Year.

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

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

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

Purpose

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

Requirements and Instructions

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

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

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

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

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

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

Required Descriptions:

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

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

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

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

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

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

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

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

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

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

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

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

Actions Provided on a Schoolwide Basis:

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

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

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

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

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

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

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

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

Provide the following descriptions, as applicable to the LEA:

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

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

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

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

Complete the table as follows:

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

Action Tables

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

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

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

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

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

Data Entry Table

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

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

See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.

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

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

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

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

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

Contributing Actions Table

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

Annual Update Table

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

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

Contributing Actions Annual Update Table

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

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

LCFF Carryover Table

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

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

Calculations in the Action Tables

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

Contributing Actions Table

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

Contributing Actions Annual Update Table

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

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

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

LCFF Carryover Table

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

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

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

California Department of Education
January 2022

DELHI UNIFIED SCHOOL DISTRICT
BOARD REFERENCE MATERIAL

Subject: Public Hearing on School District Budget 2023-24

[District Budget 2023-24](#)
[Merced Sun Star Advertisement](#)
[Public Posting English](#)
[Public Posting Spanish](#)

Public Hearing

District Goal: Governance

Submitted by: Jose Miguel Kubes, Superintendent

Hearing Date: June 6, 2023

Background:

Prior to the Board's adoption of the LCAP and School District Budget, the community must be provided an opportunity to review the documents prior to a public hearing where the community can provide the Board of Trustees any comments on the proposed documents. The public hearing must be at a meeting in advance of the date that the documents will be approved by the Board of Trustees.

The documents were available for public review on June 1 through June 6. The Public Hearing and availability of the documents were advertised in the Merced Sun Star on May 11, 2023 and posted around the district starting May 17th.

The community comments are informational and the Board should not respond to public comments. However, the Board could direct staff to make changes to the documents and schedule a special board meeting to adopt the revised documents.

Public Hearing:

1. Public Hearing on the School District Budget for 2023-24 is now **OPEN**.
 - Listen to public comments.
2. Public Hearing on the district budget is now **CLOSED**.
3. Board Comments to Administration

BUDGET REPORT

2023-24

Delhi Unified School District
County of Merced
9716 Hinton Ave
Delhi, CA 95315

Board of Trustees

Juan Pena, President
Cynthia Caldera, Vice President
Desiree Rodriguez, Clerk
Ariel Gonzalez, Member
Francisca Briones, Member
Oscar Morales, Member
Mary Worthington, Member

District Administration

Jose Miguel Kubes, Superintendent
Francisco Romo, Senior Director of Educational Services
Annie Arounsack, Director of Fiscal Services
Allison Davis, Director of Human Resources
Alma Romo, Director of Student Services
Jennifer Yacoub, Director of Student Programs
Tanya Abrams, Director of Special Education
Mathew Edwards, Director of Educational Learning Opportunities Program

June 13, 2023

Delhi Unified School District
Budget Report
Table of Contents

<u>Description</u>	<u>Section</u>
Budget Certification with Summary of Criteria and Standards	1
Balances in Excess of minimum Reserves (SB858)	1
Workers Compensation Certification	1
Criteria and Standards - Detail Report	2
Multi-Year Projections	3
Combined - Unrestricted and Restricted	
Unrestricted	
Restricted	
Attendance	4
Local Control Funding Formula Calculations	5
General Fund	6
Combined - Unrestricted and Restricted	
Unrestricted	
Restricted	
Cash Flow, General Fund	7
Cafeteria Fund	8
Child Development Fund	9
Student Activity Special Revenue Fund	10
Building Fund	11
Capital Facilities / Developer Fees Fund	12
County Schools Facilities Fund	13
Bond Interest and Redemption Fund	14
Retiree Benefit Fund	15
Technical Review Checks	16
Budget	
Estimated Actuals	

Section 1

Budget Certification

This report is the mechanism the Board of Trustees use to inform the State of California that the District budget was developed using the state adopted Criteria and Standards. And that the budget was filed and adopted subsequent to a public hearing by the governing board of the school district.

SB 828, Balances in Excess of Minimum Reserve Requirements

Established by Senate Bill 858, Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties identified in the adopted budget.

Workers' Compensation Certification

Education Code Section 42141 requires each school district to make an annual certification regarding self-insured workers' compensation claims. Being a member of a JPA is considered being self-insured and this certification satisfies the requirement.

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: Delhi Unified School District Business Office

Date: June 1, 2023

Adoption Date: June 13, 2023

Signed: _____

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

Public Hearing:

Place: Delhi Educational Park
Theater

Date: June 6, 2023

Time: 6:00PM

Contact person for additional information on the budget reports:

Name: Allison Davis

Title: Director of Human Resources

Telephone: 209-656-2000

E-mail: adavis@delhiusd.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/13/2023	
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	

Adopted Budget Balances in Excess of Minimum Reserve Requirements

District: _____

CDS Code: _____

Contact: _____

Phone Number: _____

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves
Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances		
FD#	Fund Name	2023-24 <i>Objects 9780/9789/9790</i>
01	General Fund/County School Service Fund	<input type="text"/> <i>Form 01</i>
17	Special Reserve Fund for other than Capital Outlay Projects	<input type="text"/> <i>Form 17</i>
Total Assigned and Unassigned Ending Fund Balances		<input type="text"/>
District Standard Reserve Level Percentage		<input type="text"/> <i>Form 01CS Line 10B-4</i>
Less District Minimum Reserve for Economic Uncertainties		<input type="text"/> <i>Form 01CS Line 10B-7</i>
Remaining Balance to Substantiate Need		<input type="text"/>

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund Name	2023-24	Description
Total of Substantiated Needs		<input type="text"/>	

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

JPA is fully-funded

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 13, 2023

For additional information on this certification, please contact:

Name: Allison Davis

Title: Director of Human Resources

Telephone: 209-656-2000

E-mail: adavis@delhiusd.org

Section 2

Criteria and Standards - Detail Report

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):	2,225.00	
District's ADA Standard Percentage Level:	1.0%	

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	2,464	2,459		
Charter School	0			
Total ADA	2,464	2,459	0.2%	Met
Second Prior Year (2021-22)				
District Regular	2,459	2,498		
Charter School	0			
Total ADA	2,459	2,498	N/A	Met
First Prior Year (2022-23)				
District Regular	2,411	2,417		
Charter School	0	0		
Total ADA	2,411	2,417	N/A	Met
Budget Year (2023-24)				
District Regular	2,375			
Charter School	0			
Total ADA	2,375			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Enrollment

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	2,439	2,504		
Charter School				
Total Enrollment	2,439	2,504	N/A	Met
Second Prior Year (2021-22)				
District Regular	2,507	2,440		
Charter School				
Total Enrollment	2,507	2,440	2.7%	Not Met
First Prior Year (2022-23)				
District Regular	2,439	2,376		
Charter School				
Total Enrollment	2,439	2,376	2.6%	Not Met
Budget Year (2023-24)				
District Regular	2,376			
Charter School				
Total Enrollment	2,376			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. 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 responsible CBO is no longer with the district. Unable to source methods and assumptions in their absence.

- 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 responsible CBO is no longer with the district. Unable to source methods and assumptions in their absence.

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	2,459	2,504	
Charter School		0	
Total ADA/Enrollment	2,459	2,504	98.2%
Second Prior Year (2021-22)			
District Regular	2,238	2,440	
Charter School	0		
Total ADA/Enrollment	2,238	2,440	91.7%
First Prior Year (2022-23)			
District Regular	2,225	2,376	
Charter School			
Total ADA/Enrollment	2,225	2,376	93.6%
Historical Average Ratio:			94.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.0%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	2,225	2,376		
Charter School	0			
Total ADA/Enrollment	2,225	2,376	93.6%	Met
1st Subsequent Year (2024-25)				
District Regular	2,225	2,376		
Charter School				
Total ADA/Enrollment	2,225	2,376	93.6%	Met
2nd Subsequent Year (2025-26)				
District Regular	2,225	2,376		
Charter School				
Total ADA/Enrollment	2,225	2,376	93.6%	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)

4. **CRITERION: LCFF Revenue**

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	2,453.23	2,411.92	2,297.48	2,261.56
b. Prior Year ADA (Funded)		2,453.23	2,411.92	2,297.48
c. Difference (Step 1a minus Step 1b)		(41.31)	(114.44)	(35.92)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.68%)	(4.74%)	(1.56%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		35,103,432.00	36,806,098.00	37,031,415.00
b1. COLA percentage		8.22%	4.02%	3.72%
b2. COLA amount (proxy for purposes of this criterion)		2,885,502.11	1,479,605.14	1,377,568.64
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	4.02%	3.72%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		6.54%	(.72%)	2.16%
LCFF Revenue Standard (Step 3, plus/minus 1%):		5.54% to 7.54%	-1.72% to 0.28%	1.16% to 3.16%

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)	2,719,045.00	2,973,899.00	2,973,902.00	2,973,902.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	35,142,772.00	36,115,661.00	37,031,415.00	37,782,599.00
District's Projected Change in LCFF Revenue:		2.77%	2.54%	2.03%
LCFF Revenue Standard		5.54% to 7.54%	-1.72% to 0.28%	1.16% to 3.16%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The responsible CBO is no longer with the district. Unable to source methods and assumptions in their absence.

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.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	20,930,367.88	23,694,937.42	88.3%
Second Prior Year (2021-22)	21,648,762.66	24,762,617.81	87.4%
First Prior Year (2022-23)	26,052,758.00	32,438,655.00	80.3%
Historical Average Ratio:			85.4%
	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.4% to 88.4%	82.4% to 88.4%	82.4% to 88.4%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2023-24)	26,172,092.91	32,997,615.20	79.3%	Not Met
1st Subsequent Year (2024-25)	27,192,803.73	34,224,457.13	79.5%	Not Met
2nd Subsequent Year (2025-26)	28,198,936.73	35,416,226.99	79.6%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The responsible CBO is no longer with the district. Unable to source methods and assumptions in their absence.

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):	6.54%	(.72%)	2.16%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-3.46% to 16.54%	-10.72% to 9.28%	-7.84% to 12.16%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.54% to 11.54%	-5.72% to 4.28%	-2.84% to 7.16%

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)	9,394,300.00		
Budget Year (2023-24)	7,421,725.00	(21.00%)	Yes
1st Subsequent Year (2024-25)	7,645,861.00	3.02%	No
2nd Subsequent Year (2025-26)	7,847,712.00	2.64%	No

Explanation:
(required if Yes)

One-time revenues and expenditures.

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

First Prior Year (2022-23)	5,052,698.00		
Budget Year (2023-24)	7,429,943.00	47.05%	Yes
1st Subsequent Year (2024-25)	6,130,101.00	(17.49%)	Yes
2nd Subsequent Year (2025-26)	6,291,935.00	2.64%	No

Explanation:
(required if Yes)

One-time revenues and expenditures.

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

First Prior Year (2022-23)	513,829.00		
Budget Year (2023-24)	473,091.00	(7.93%)	Yes
1st Subsequent Year (2024-25)	487,378.00	3.02%	No
2nd Subsequent Year (2025-26)	500,245.00	2.64%	No

Explanation:
(required if Yes)

The responsible CBO is no longer with the district. Unable to source methods and assumptions in their absence.

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

First Prior Year (2022-23)	5,759,596.00		
Budget Year (2023-24)	4,053,517.81	(29.62%)	Yes
1st Subsequent Year (2024-25)	3,865,321.00	(4.64%)	No
2nd Subsequent Year (2025-26)	3,967,365.00	2.64%	No

Explanation:

(required if Yes)

One-time revenues and expenditures.

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

First Prior Year (2022-23)	6,694,783.00		
Budget Year (2023-24)	6,099,088.99	(8.90%)	Yes
1st Subsequent Year (2024-25)	5,283,281.40	(13.38%)	Yes
2nd Subsequent Year (2025-26)	5,422,760.26	2.64%	No

Explanation:

(required if Yes)

One-time revenues and expenditures.

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)	14,960,827.00		
Budget Year (2023-24)	15,324,759.00	2.43%	Met
1st Subsequent Year (2024-25)	14,263,340.00	(6.93%)	Met
2nd Subsequent Year (2025-26)	14,639,892.00	2.64%	Met

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

First Prior Year (2022-23)	12,454,379.00		
Budget Year (2023-24)	10,152,606.80	(18.48%)	Not Met
1st Subsequent Year (2024-25)	9,148,602.40	(9.89%)	Met
2nd Subsequent Year (2025-26)	9,390,125.26	2.64%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

- 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)

One-time revenues and expenditures.

Explanation:

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

One-time revenues and expenditures.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

Yes

- 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)

42,737,007.05

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

42,737,007.05

1,282,110.21

1,768,110.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

☐ Other (explanation must be provided)

Explanation:

(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	5,147,359.78	3,401,261.17	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,626,527.80	5,729,767.00	11,119,048.17
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)	6,773,887.58	9,131,028.17	11,119,048.17
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	34,315,731.90	37,791,790.77	51,550,347.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	34,315,731.90	37,791,790.77	51,550,347.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	19.7%	24.2%	21.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	6.6%	8.1%	7.2%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	3,563,889.37	23,794,937.42	N/A	Met
Second Prior Year (2021-22)	4,790,346.59	24,862,617.81	N/A	Met
First Prior Year (2022-23)	(1,090,495.00)	32,734,026.00	3.3%	Met
Budget Year (2023-24) (Information only)	(175,445.20)	33,292,986.20		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

--

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2020-21)	3,564,421.43	4,332,809.21	N/A	Met
Second Prior Year (2021-22)	6,500,162.09	7,896,698.58	N/A	Met
First Prior Year (2022-23)	12,588,396.21	12,212,543.17	3.0%	Not Met
Budget Year (2023-24) (Information only)	11,122,048.17			

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)

The responsible CBO is no longer with the district. Unable to source methods and assumptions in their absence.

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,225	2,225	2,225
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	50,155,652.19	50,686,003.01	52,435,803.87
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	50,155,652.19	50,686,003.01	52,435,803.87
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,504,669.57	1,520,580.09	1,573,074.12
6. Reserve Standard - by Amount			

(\$80,000 for districts with 0 to 1,000 ADA, else 0)		0.00	0.00	0.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	1,504,669.57	1,520,580.09	1,573,074.12

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	4,308,479.77	4,443,909.59
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	10,946,602.97	5,552,338.07	4,950,547.26
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)	(2,186,755.31)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	8,759,847.66	9,860,817.84	9,394,456.85
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.47%	19.45%	17.92%
District's Reserve Standard				
(Section 10B, Line 7):		1,504,669.57	1,520,580.09	1,573,074.12
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(4,173,022.00)			
Budget Year (2023-24)	(3,952,094.00)	(220,928.00)	(5.3%)	Met
1st Subsequent Year (2024-25)	(3,952,094.00)	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	(3,952,094.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	295,371.00			
Budget Year (2023-24)	295,371.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	295,371.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	295,371.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

Transfers out were removed in FY25 & FY26 until additional analysis can guide the need for ongoing transfers.

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2023
Leases	2	01-8011	01-7439	12,054
Certificates of Participation				
General Obligation Bonds	27	51-8611	51-7438 51-7439	16,492,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				16,504,054

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	12,054	12,054	0	0
Certificates of Participation				
General Obligation Bonds	491,900	389,900	389,900	389,900
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	503,954	401,954	389,900	389,900
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	<div>No</div>		
2.	For the district's OPEB:			
	a. Are they lifetime benefits?	<div></div>		
	b. Do benefits continue past age 65?	<div></div>		
	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:	<div></div>		
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	<div></div>		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund	
		<div></div>	<div></div>	
4.	OPEB Liabilities			
	a. Total OPEB liability	<div></div>		
	b. OPEB plan(s) fiduciary net position (if applicable)	<div></div>		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	<div>0.00</div>		
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	<div></div>		
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	<div></div>		
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	<div></div>	<div></div>	<div></div>
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	<div>0.00</div>	<div></div>	<div></div>
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	<div></div>	<div></div>	<div></div>
	d. Number of retirees receiving OPEB benefits	<div></div>	<div></div>	<div></div>

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

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

1

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

No

2

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	127	127	127	127

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:

Apr 12, 2022

- 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?

Yes

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2023

5. Salary settlement:

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

1. Are costs of H&W benefit changes included in the budget and MYPs?

--	--	--

2. Total cost of H&W benefits

--	--	--

3. Percent of H&W cost paid by employer

--	--	--

4. Percent projected change in H&W cost over prior year

--	--	--

Certificated (Non-management) Prior Year Settlements

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

--	--	--

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

--	--	--

If Yes, explain the nature of the new costs:

--

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

--	--	--

2. Cost of step & column adjustments

--	--	--

3. Percent change in step & column over prior year

--	--	--

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

1. Are savings from attrition included in the budget and MYPs?

--	--	--

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

--	--	--

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	116.5	116.5	116.5	116.5

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

1. Are costs of H&W benefit changes included in the budget and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--	--	--

--

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

1. Are savings from attrition included in the budget and MYPs?

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	35.6	35.6	35.6	35.6

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 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

Section 3

Multi-Year Projection

This report summarizes the base information, used to determine that the District will be able to meet its financial obligations for the current fiscal year and subsequent two fiscal years.

There are 3 sections, the first two pages report the sum of the next 4 pages—one two page section for unrestricted funds and the second two page section for restricted funds.

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

24 75366 0000000
Form MYP
E8B632R5HW(2023-24)

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	36,115,661.00	3.02%	37,206,353.00	2.64%	38,188,602.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	480,883.00	3.02%	495,406.00	2.64%	508,484.00
4. Other Local Revenues	8600-8799	473,091.00	3.02%	487,378.00	2.64%	500,245.00
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	(3,952,094.00)	0.00%	(3,952,094.00)	0.00%	(3,952,094.00)
6. Total (Sum lines A1 thru A5c)		33,117,541.00	3.38%	34,237,043.00	2.94%	35,245,237.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,437,261.03		13,961,314.03
b. Step & Column Adjustment				524,053.00		516,568.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,437,261.03	3.90%	13,961,314.03	3.70%	14,477,882.03
2. Classified Salaries						
a. Base Salaries				5,729,980.70		5,953,449.70
b. Step & Column Adjustment				223,469.00		220,277.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,729,980.70	3.90%	5,953,449.70	3.70%	6,173,726.70
3. Employee Benefits	3000-3999	7,004,851.18	3.90%	7,278,040.00	3.70%	7,547,328.00
4. Books and Supplies	4000-4999	2,508,597.00	3.02%	2,584,357.00	2.64%	2,652,584.00
5. Services and Other Operating Expenditures	5000-5999	3,894,980.00	3.02%	4,012,608.40	2.64%	4,118,541.26
6. Capital Outlay	6000-6999	694,992.00	3.02%	715,981.00	2.64%	734,883.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	537,544.00	3.02%	553,778.00	2.64%	568,398.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(810,590.71)	3.02%	(835,071.00)	2.64%	(857,116.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	295,371.00	0.00%	295,371.00	0.00%	295,371.00
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)		33,292,986.20	3.68%	34,519,828.13	3.45%	35,711,597.99
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(175,445.20)		(282,785.13)		(466,360.99)

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)		11,122,048.17		10,946,602.97		10,663,817.84
2. Ending Fund Balance (Sum lines C and D1)		10,946,602.97		10,663,817.84		10,197,456.85
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,000.00		3,000.00		3,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	800,000.00		800,000.00		800,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,669,957.59		4,308,479.77		4,443,909.59
2. Unassigned/Unappropriated	9790	5,473,645.38		5,552,338.07		4,950,547.26
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,946,602.97		10,663,817.84		10,197,456.85
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,669,957.59		4,308,479.77		4,443,909.59
c. Unassigned/Unappropriated	9790	5,473,645.38		5,552,338.07		4,950,547.26
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		10,143,602.97		9,860,817.84		9,394,456.85
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	7,421,725.00	3.02%	7,645,861.00	2.64%	7,847,712.00
3. Other State Revenues	8300-8599	6,949,060.00	-18.91%	5,634,695.00	2.64%	5,783,451.00
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	3,952,094.00	0.00%	3,952,094.00	0.00%	3,952,094.00
6. Total (Sum lines A1 thru A5c)		18,322,879.00	-5.95%	17,232,650.00	2.03%	17,583,257.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,646,362.10		4,827,570.10
b. Step & Column Adjustment				181,208.00		178,620.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,646,362.10	3.90%	4,827,570.10	3.70%	5,006,190.10
2. Classified Salaries						
a. Base Salaries				2,596,490.78		2,697,753.78
b. Step & Column Adjustment				101,263.00		99,816.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,596,490.78	3.90%	2,697,753.78	3.70%	2,797,569.78
3. Employee Benefits	3000-3999	4,674,122.60	3.90%	4,856,413.00	3.70%	5,036,101.00
4. Books and Supplies	4000-4999	3,573,057.30	-64.15%	1,280,964.00	2.64%	1,314,781.00
5. Services and Other Operating Expenditures	5000-5999	2,204,108.99	-42.35%	1,270,673.00	2.64%	1,304,219.00
6. Capital Outlay	6000-6999	124,264.00	3.02%	128,017.00	2.64%	131,396.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	261,806.00	3.02%	269,713.00	2.64%	276,833.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	810,590.71	3.02%	835,071.00	2.64%	857,116.00
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)		18,890,802.48	-14.42%	16,166,174.88	3.45%	16,724,205.88
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(567,923.48)		1,066,475.12		859,051.12

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)		2,599,780.16		2,031,856.68		3,098,331.80
2. Ending Fund Balance (Sum lines C and D1)		2,031,856.68		3,098,331.80		3,957,382.92
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	4,239,993.17		3,098,331.80		3,957,382.92
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	(2,208,136.49)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,031,856.68		3,098,331.80		3,957,382.92
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	36,115,661.00	3.02%	37,206,353.00	2.64%	38,188,602.00
2. Federal Revenues	8100-8299	7,421,725.00	3.02%	7,645,861.00	2.64%	7,847,712.00
3. Other State Revenues	8300-8599	7,429,943.00	-17.49%	6,130,101.00	2.64%	6,291,935.00
4. Other Local Revenues	8600-8799	473,091.00	3.02%	487,378.00	2.64%	500,245.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		51,440,420.00	0.06%	51,469,693.00	2.64%	52,828,494.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,083,623.13		18,788,884.13
b. Step & Column Adjustment				705,261.00		695,188.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,083,623.13	3.90%	18,788,884.13	3.70%	19,484,072.13
2. Classified Salaries						
a. Base Salaries				8,326,471.48		8,651,203.48
b. Step & Column Adjustment				324,732.00		320,093.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,326,471.48	3.90%	8,651,203.48	3.70%	8,971,296.48
3. Employee Benefits	3000-3999	11,678,973.78	3.90%	12,134,453.00	3.70%	12,583,429.00
4. Books and Supplies	4000-4999	6,081,654.30	-36.44%	3,865,321.00	2.64%	3,967,365.00
5. Services and Other Operating Expenditures	5000-5999	6,099,088.99	-13.38%	5,283,281.40	2.64%	5,422,760.26
6. Capital Outlay	6000-6999	819,256.00	3.02%	843,998.00	2.64%	866,279.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	799,350.00	3.02%	823,491.00	2.64%	845,231.00
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	295,371.00	0.00%	295,371.00	0.00%	295,371.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		52,183,788.68	-2.87%	50,686,003.01	3.45%	52,435,803.87
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(743,368.68)		783,689.99		392,690.13

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)		13,721,828.33		12,978,459.65		13,762,149.64
2. Ending Fund Balance (Sum lines C and D1)		12,978,459.65		13,762,149.64		14,154,839.77
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,000.00		3,000.00		3,000.00
b. Restricted	9740	4,239,993.17		3,098,331.80		3,957,382.92
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	800,000.00		800,000.00		800,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,669,957.59		4,308,479.77		4,443,909.59
2. Unassigned/Unappropriated	9790	3,265,508.89		5,552,338.07		4,950,547.26
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,978,459.65		13,762,149.64		14,154,839.77
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,669,957.59		4,308,479.77		4,443,909.59
c. Unassigned/Unappropriated	9790	5,473,645.38		5,552,338.07		4,950,547.26
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(2,208,136.49)		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)		7,935,466.48		9,860,817.84		9,394,456.85
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.21%		19.45%		17.92%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		2,225.00		2,225.00		2,225.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		52,183,788.68		50,686,003.01		52,435,803.87
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)						
		52,183,788.68		50,686,003.01		52,435,803.87
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		1,565,513.66		1,520,580.09		1,573,074.12
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		1,565,513.66		1,520,580.09		1,573,074.12
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Section 4

Attendance

This schedule reports our projected Revenue Limit ADA.

Average Daily Attendance, ADA, is calculated by dividing the actual days of attendance by the possible days. Thus, if a pupil attended 90 days out of a possible 100 days, the pupil would generate 0.90 ADA for funding purposes.

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)	2,225.00	2,225.00	2,416.67	2,225.00	2,225.00	2,375.36
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,225.00	2,225.00	2,416.67	2,225.00	2,225.00	2,375.36
5. District Funded County Program ADA						
a. County Community Schools	36.56	36.56	36.56	36.56	36.56	36.56
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	36.56	36.56	36.56	36.56	36.56	36.56
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,261.56	2,261.56	2,453.23	2,261.56	2,261.56	2,411.92
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Section 5

Local Control Funding Formula Calculation

The BASC Calculator developed by the Fiscal Management Crisis and Team (FCMAT). These select reports are presented to show the Funding Formula Assumptions and Calculations.

Section 6

General Fund

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

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

The principal revenue sources for this fund is through a State apportionment calculated by the Local Control Funding Formula.

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	35,139,760.00	0.00	35,139,760.00	36,115,661.00	0.00	36,115,661.00	2.8%
2) Federal Revenue		8100-8299	0.00	9,394,300.00	9,394,300.00	0.00	7,421,725.00	7,421,725.00	-21.0%
3) Other State Revenue		8300-8599	495,663.00	4,557,035.00	5,052,698.00	480,883.00	6,949,060.00	7,429,943.00	47.0%
4) Other Local Revenue		8600-8799	181,130.00	332,699.00	513,829.00	473,091.00	0.00	473,091.00	-7.9%
5) TOTAL, REVENUES			35,816,553.00	14,284,034.00	50,100,587.00	37,069,635.00	14,370,785.00	51,440,420.00	2.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	13,291,246.00	4,391,849.00	17,683,095.00	13,437,261.03	4,646,362.10	18,083,623.13	2.3%
2) Classified Salaries		2000-2999	5,432,822.00	2,525,270.00	7,958,092.00	5,729,980.70	2,596,490.78	8,326,471.48	4.6%
3) Employee Benefits		3000-3999	7,328,690.00	4,240,123.00	11,568,813.00	7,004,851.18	4,674,122.60	11,678,973.78	1.0%
4) Books and Supplies		4000-4999	2,422,854.00	3,336,742.00	5,759,596.00	2,508,597.00	3,573,057.30	6,081,654.30	5.6%
5) Services and Other Operating Expenditures		5000-5999	3,761,861.00	2,932,922.00	6,694,783.00	3,894,980.00	2,204,108.99	6,099,088.99	-8.9%
6) Capital Outlay		6000-6999	671,231.00	120,016.00	791,247.00	694,992.00	124,264.00	819,256.00	3.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	537,544.00	261,806.00	799,350.00	537,544.00	261,806.00	799,350.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,007,593.00)	1,007,593.00	0.00	(810,590.71)	810,590.71	0.00	0.0%
9) TOTAL, EXPENDITURES			32,438,655.00	18,816,321.00	51,254,976.00	32,997,615.20	18,890,802.48	51,888,417.68	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,377,898.00	(4,532,287.00)	(1,154,389.00)	4,072,019.80	(4,520,017.48)	(447,997.68)	-61.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	295,371.00	0.00	295,371.00	295,371.00	0.00	295,371.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,173,022.00)	4,173,022.00	0.00	(3,952,094.00)	3,952,094.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,468,393.00)	4,173,022.00	(295,371.00)	(4,247,465.00)	3,952,094.00	(295,371.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,090,495.00)	(359,265.00)	(1,449,760.00)	(175,445.20)	(567,923.48)	(743,368.68)	-48.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,687,045.17	2,959,045.16	15,646,090.33	11,122,048.17	2,599,780.16	13,721,828.33	-12.3%
b) Audit Adjustments		9793	(474,502.00)	0.00	(474,502.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			12,212,543.17	2,959,045.16	15,171,588.33	11,122,048.17	2,599,780.16	13,721,828.33	-9.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,212,543.17	2,959,045.16	15,171,588.33	11,122,048.17	2,599,780.16	13,721,828.33	-9.6%
2) Ending Balance, June 30 (E + F1e)			11,122,048.17	2,599,780.16	13,721,828.33	10,946,602.97	2,031,856.68	12,978,459.65	-5.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,599,780.16	2,599,780.16	0.00	4,239,993.17	4,239,993.17	63.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	800,000.00	0.00	800,000.00	800,000.00	0.00	800,000.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,612,948.00	0.00	4,612,948.00	4,669,957.59	0.00	4,669,957.59	1.2%
Unassigned/Unappropriated Amount		9790	5,706,100.17	0.00	5,706,100.17	5,473,645.38	(2,208,136.49)	3,265,508.89	-42.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	19,356,136.61	6,674,153.55	26,030,290.16				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	3,000.00	0.00	3,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	8,110.63	163,396.21	171,506.84				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	86,533.00	6,156.42	92,689.42				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			19,453,780.24	6,843,706.18	26,297,486.42				
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	1,065,930.18	40,769.01	1,106,699.19				
2) Due to Grantor Governments		9590	0.00	36,895.67	36,895.67				
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	628,633.21	628,633.21				
6) TOTAL, LIABILITIES			1,065,930.18	706,297.89	1,772,228.07				
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)			18,387,850.06	6,137,408.29	24,525,258.35				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	25,443,250.00	0.00	25,443,250.00	25,443,697.00	0.00	25,443,697.00	0.0%
Education Protection Account State Aid - Current Year		8012	6,980,477.00	0.00	6,980,477.00	7,698,065.00	0.00	7,698,065.00	10.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	20,137.00	0.00	20,137.00	20,943.00	0.00	20,943.00	4.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	2,313,954.00	0.00	2,313,954.00	2,478,228.00	0.00	2,478,228.00	7.1%
Unsecured Roll Taxes		8042	172,550.00	0.00	172,550.00	179,452.00	0.00	179,452.00	4.0%
Prior Years' Taxes		8043	4,686.00	0.00	4,686.00	4,873.00	0.00	4,873.00	4.0%
Supplemental Taxes		8044	122,601.00	0.00	122,601.00	127,505.00	0.00	127,505.00	4.0%
Education Revenue Augmentation Fund (ERAF)		8045	85,117.00	0.00	85,117.00	162,898.00	0.00	162,898.00	91.4%
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			35,142,772.00	0.00	35,142,772.00	36,115,661.00	0.00	36,115,661.00	2.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,012.00)	0.00	(3,012.00)	0.00	0.00	0.00	-100.0%
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			35,139,760.00	0.00	35,139,760.00	36,115,661.00	0.00	36,115,661.00	2.8%
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	352,950.00	352,950.00	0.00	433,359.00	433,359.00	22.8%
Special Education Discretionary Grants		8182	0.00	26,676.00	26,676.00	0.00	12,941.00	12,941.00	-51.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,780,009.00	1,780,009.00		1,000,037.00	1,000,037.00	-43.8%
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		307,293.00	307,293.00		123,272.00	123,272.00	-59.9%
Title III, Part A, Immigrant Student Program	4201	8290		20,833.00	20,833.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		286,498.00	286,498.00		128,228.00	128,228.00	-55.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		492,850.00	492,850.00		82,194.00	82,194.00	-83.3%
Career and Technical Education	3500-3599	8290		32,410.00	32,410.00		27,767.00	27,767.00	-14.3%
All Other Federal Revenue	All Other	8290	0.00	6,094,781.00	6,094,781.00	0.00	5,613,927.00	5,613,927.00	-7.9%
TOTAL, FEDERAL REVENUE			0.00	9,394,300.00	9,394,300.00	0.00	7,421,725.00	7,421,725.00	-21.0%
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		1,053,430.00	1,053,430.00		924,429.00	924,429.00	-12.2%
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	102,633.00	0.00	102,633.00	102,633.00	0.00	102,633.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	393,030.00	156,729.00	549,759.00	378,250.00	149,075.00	527,325.00	-4.1%
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		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	3,346,876.00	3,346,876.00	0.00	5,875,556.00	5,875,556.00	75.6%
TOTAL, OTHER STATE REVENUE			495,663.00	4,557,035.00	5,052,698.00	480,883.00	6,949,060.00	7,429,943.00	47.0%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	25,000.00	0.00	25,000.00	New
Interest		8660	53,039.00	0.00	53,039.00	275,000.00	0.00	275,000.00	418.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	128,091.00	332,699.00	460,790.00	173,091.00	0.00	173,091.00	-62.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		0.00	0.00		0.00	0.00	0.0%
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			181,130.00	332,699.00	513,829.00	473,091.00	0.00	473,091.00	-7.9%
TOTAL, REVENUES			35,816,553.00	14,284,034.00	50,100,587.00	37,069,635.00	14,370,785.00	51,440,420.00	2.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	10,847,616.00	3,249,663.00	14,097,279.00	10,818,901.42	3,318,332.87	14,137,234.29	0.3%
Certificated Pupil Support Salaries		1200	894,040.00	841,084.00	1,735,124.00	903,139.65	868,318.19	1,771,457.84	2.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,545,921.00	301,102.00	1,847,023.00	1,711,547.96	459,711.04	2,171,259.00	17.6%
Other Certificated Salaries		1900	3,669.00	0.00	3,669.00	3,672.00	0.00	3,672.00	0.1%
TOTAL, CERTIFICATED SALARIES			13,291,246.00	4,391,849.00	17,683,095.00	13,437,261.03	4,646,362.10	18,083,623.13	2.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	630,372.00	943,177.00	1,573,549.00	719,746.25	1,020,777.71	1,740,523.96	10.6%
Classified Support Salaries		2200	2,066,265.00	1,303,788.00	3,370,053.00	2,122,267.67	1,313,096.70	3,435,364.37	1.9%
Classified Supervisors' and Administrators' Salaries		2300	1,307,835.00	27,217.00	1,335,052.00	1,426,153.71	27,217.41	1,453,371.12	8.9%
Clerical, Technical and Office Salaries		2400	1,080,103.00	130,960.00	1,211,063.00	1,213,263.71	166,993.02	1,380,256.73	14.0%
Other Classified Salaries		2900	348,247.00	120,128.00	468,375.00	248,549.36	68,405.94	316,955.30	-32.3%
TOTAL, CLASSIFIED SALARIES			5,432,822.00	2,525,270.00	7,958,092.00	5,729,980.70	2,596,490.78	8,326,471.48	4.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,575,467.00	2,430,448.00	5,005,915.00	2,538,827.05	2,801,273.56	5,340,100.61	6.7%
PERS		3201-3202	1,316,233.00	578,868.00	1,895,101.00	1,358,536.80	613,203.85	1,971,740.65	4.0%
OASDI/Medicare/Alternative		3301-3302	590,957.00	243,933.00	834,890.00	602,946.23	254,877.97	857,824.20	2.7%
Health and Welfare Benefits		3401-3402	2,291,943.00	901,089.00	3,193,032.00	2,355,260.04	946,824.48	3,302,084.52	3.4%
Unemployment Insurance		3501-3502	93,424.00	34,312.00	127,736.00	9,330.36	3,621.45	12,951.81	-89.9%
Workers' Compensation		3601-3602	140,136.00	51,473.00	191,609.00	139,950.70	54,321.29	194,271.99	1.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	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	320,530.00	0.00	320,530.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			7,328,690.00	4,240,123.00	11,568,813.00	7,004,851.18	4,674,122.60	11,678,973.78	1.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	600,000.00	159,729.00	759,729.00	621,240.00	165,383.00	786,623.00	3.5%
Books and Other Reference Materials		4200	294.00	18,724.00	19,018.00	302.00	19,386.00	19,688.00	3.5%
Materials and Supplies		4300	1,645,166.00	2,922,101.00	4,567,267.00	1,703,384.00	3,240,893.30	4,944,277.30	8.3%
Noncapitalized Equipment		4400	177,394.00	236,188.00	413,582.00	183,671.00	147,395.00	331,066.00	-20.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,422,854.00	3,336,742.00	5,759,596.00	2,508,597.00	3,573,057.30	6,081,654.30	5.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	59,088.00	186,018.00	245,106.00	61,178.00	117,964.99	179,142.99	-26.9%
Dues and Memberships		5300	37,520.00	0.00	37,520.00	38,846.00	0.00	38,846.00	3.5%
Insurance		5400 - 5450	347,417.00	18,402.00	365,819.00	359,713.00	19,053.00	378,766.00	3.5%
Operations and Housekeeping Services		5500	762,500.00	0.00	762,500.00	789,482.00	0.00	789,482.00	3.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	257,144.00	583,401.00	840,545.00	266,241.00	604,053.00	870,294.00	3.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	(3.00)	0.00	(3.00)	New
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	2,145,586.00	2,145,101.00	4,290,687.00	2,221,517.00	1,463,038.00	3,684,555.00	-14.1%
Communications		5900	152,606.00	0.00	152,606.00	158,006.00	0.00	158,006.00	3.5%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,761,861.00	2,932,922.00	6,694,783.00	3,894,980.00	2,204,108.99	6,099,088.99	-8.9%
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	1,191.00	0.00	1,191.00	1,233.00	0.00	1,233.00	3.5%
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	670,040.00	70,016.00	740,056.00	693,759.00	72,494.00	766,253.00	3.5%
Equipment Replacement		6500	0.00	50,000.00	50,000.00	0.00	51,770.00	51,770.00	3.5%
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			671,231.00	120,016.00	791,247.00	694,992.00	124,264.00	819,256.00	3.5%
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	509,486.00	200,000.00	709,486.00	509,486.00	200,000.00	709,486.00	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	2,102.00	2,915.00	5,017.00	2,102.00	2,915.00	5,017.00	0.0%
Other Debt Service - Principal		7439	25,956.00	58,891.00	84,847.00	25,956.00	58,891.00	84,847.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			537,544.00	261,806.00	799,350.00	537,544.00	261,806.00	799,350.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,007,593.00)	1,007,593.00	0.00	(810,590.71)	810,590.71	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,007,593.00)	1,007,593.00	0.00	(810,590.71)	810,590.71	0.00	0.0%
TOTAL, EXPENDITURES			32,438,655.00	18,816,321.00	51,254,976.00	32,997,615.20	18,890,802.48	51,888,417.68	1.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	195,371.00	0.00	195,371.00	195,371.00	0.00	195,371.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			295,371.00	0.00	295,371.00	295,371.00	0.00	295,371.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other 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									
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	(4,173,022.00)	4,173,022.00	0.00	(3,952,094.00)	3,952,094.00	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			(4,173,022.00)	4,173,022.00	0.00	(3,952,094.00)	3,952,094.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(4,468,393.00)	4,173,022.00	(295,371.00)	(4,247,465.00)	3,952,094.00	(295,371.00)	0.0%

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	35,139,760.00	0.00	35,139,760.00	36,115,661.00	0.00	36,115,661.00	2.8%
2) Federal Revenue		8100-8299	0.00	9,394,300.00	9,394,300.00	0.00	7,421,725.00	7,421,725.00	-21.0%
3) Other State Revenue		8300-8599	495,663.00	4,557,035.00	5,052,698.00	480,883.00	6,949,060.00	7,429,943.00	47.0%
4) Other Local Revenue		8600-8799	181,130.00	332,699.00	513,829.00	473,091.00	0.00	473,091.00	-7.9%
5) TOTAL, REVENUES			35,816,553.00	14,284,034.00	50,100,587.00	37,069,635.00	14,370,785.00	51,440,420.00	2.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	19,379,679.00	11,759,453.00	31,139,132.00	19,114,065.25	11,569,433.57	30,683,498.82	-1.5%
2) Instruction - Related Services	2000-2999		4,325,242.00	982,378.00	5,307,620.00	4,223,527.98	1,100,673.73	5,324,201.71	0.3%
3) Pupil Services	3000-3999		2,029,230.00	2,273,841.00	4,303,071.00	2,251,126.86	2,506,531.16	4,757,658.02	10.6%
4) Ancillary Services	4000-4999		620,919.00	300,000.00	920,919.00	641,651.50	335,840.00	977,491.50	6.1%
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		2,420,155.00	1,008,889.00	3,429,044.00	2,992,441.68	841,370.49	3,833,812.17	11.8%
8) Plant Services	8000-8999		3,125,886.00	2,229,954.00	5,355,840.00	3,237,257.93	2,275,147.53	5,512,405.46	2.9%
9) Other Outgo	9000-9999		537,544.00	261,806.00	799,350.00	537,544.00	261,806.00	799,350.00	0.0%
10) TOTAL, EXPENDITURES			32,438,655.00	18,816,321.00	51,254,976.00	32,997,615.20	18,890,802.48	51,888,417.68	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,377,898.00	(4,532,287.00)	(1,154,389.00)	4,072,019.80	(4,520,017.48)	(447,997.68)	-61.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		295,371.00	0.00	295,371.00	295,371.00	0.00	295,371.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(4,173,022.00)	4,173,022.00	0.00	(3,952,094.00)	3,952,094.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,468,393.00)	4,173,022.00	(295,371.00)	(4,247,465.00)	3,952,094.00	(295,371.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,090,495.00)	(359,265.00)	(1,449,760.00)	(175,445.20)	(567,923.48)	(743,368.68)	-48.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		12,687,045.17	2,959,045.16	15,646,090.33	11,122,048.17	2,599,780.16	13,721,828.33	-12.3%
b) Audit Adjustments	9793		(474,502.00)	0.00	(474,502.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			12,212,543.17	2,959,045.16	15,171,588.33	11,122,048.17	2,599,780.16	13,721,828.33	-9.6%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,212,543.17	2,959,045.16	15,171,588.33	11,122,048.17	2,599,780.16	13,721,828.33	-9.6%
2) Ending Balance, June 30 (E + F1e)			11,122,048.17	2,599,780.16	13,721,828.33	10,946,602.97	2,031,856.68	12,978,459.65	-5.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	2,599,780.16	2,599,780.16	0.00	4,239,993.17	4,239,993.17	63.1%
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		800,000.00	0.00	800,000.00	800,000.00	0.00	800,000.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		4,612,948.00	0.00	4,612,948.00	4,669,957.59	0.00	4,669,957.59	1.2%
Unassigned/Unappropriated Amount	9790		5,706,100.17	0.00	5,706,100.17	5,473,645.38	(2,208,136.49)	3,265,508.89	-42.8%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	1,387,647.00	2,440,999.83
6230	California Clean Energy Jobs Act	15,568.72	15,568.72
6266	Educator Effectiveness, FY 2021-22	300,000.00	46,342.70
6300	Lottery: Instructional Materials	88,520.99	72,212.99
6547	Special Education Early Intervention Preschool Grant	82,448.00	81,631.00
7311	Classified School Employee Professional Development Block Grant	3,840.34	3,840.34
7510	Low-Performing Students Block Grant	45,188.07	45,188.07
7690	On-Behalf Pension Contributions	0.00	1,079,544.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	454,679.81	454,665.52
9010	Other Restricted Local	221,887.23	0.00
Total, Restricted Balance		2,599,780.16	4,239,993.17

Section 7

Statement of Cash Flow, General Fund

This report shows the projected cash flow in the General Fund for the budget year.

The Cash Flow report will be included later on with 2023-24 District Budget Adoption Materials.

Section 8

Cafeteria Fund

The Cafeteria Fund is used to account separately for federal, state, and local revenues to operate the food service program.

The principal revenue source in this fund is the federal National School Lunch and Breakfast Program, and State Meal Program. Both sources are generated based on meals served to pupils.

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	1,592,772.00	1,592,772.00	0.0%
3) Other State Revenue		8300-8599	211,183.00	211,183.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,803,955.00	1,803,955.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	673,898.00	688,535.63	2.2%
3) Employee Benefits		3000-3999	293,909.00	304,778.26	3.7%
4) Books and Supplies		4000-4999	905,482.00	905,482.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	53,500.00	53,500.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,926,789.00	1,952,295.89	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(122,834.00)	(148,340.89)	20.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	195,371.00	195,371.00	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			195,371.00	195,371.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			72,537.00	47,030.11	-35.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	216,932.15	281,892.15	29.9%
b) Audit Adjustments		9793	(7,577.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			209,355.15	281,892.15	34.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			209,355.15	281,892.15	34.6%
2) Ending Balance, June 30 (E + F1e)			281,892.15	328,922.26	16.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	6,037.90	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	269,840.75	322,908.76	19.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,013.50	6,013.50	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	645,191.74		
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	6,037.90		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			651,229.64		
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	71,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			71,000.00		
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)			580,229.64		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,592,772.00	1,592,772.00	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			1,592,772.00	1,592,772.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	211,183.00	211,183.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			211,183.00	211,183.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			1,803,955.00	1,803,955.00	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	553,024.00	567,661.86	2.6%
Classified Supervisors' and Administrators' Salaries		2300	81,617.00	81,617.00	0.0%
Clerical, Technical and Office Salaries		2400	39,257.00	39,256.77	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			673,898.00	688,535.63	2.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	170,968.00	174,681.52	2.2%
OASDI/Medicare/Alternative		3301-3302	51,554.00	52,672.98	2.2%
Health and Welfare Benefits		3401-3402	62,963.00	71,915.48	14.2%
Unemployment Insurance		3501-3502	3,370.00	344.24	-89.8%
Workers' Compensation		3601-3602	5,054.00	5,164.04	2.2%

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			293,909.00	304,778.26	3.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	20,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	885,482.00	885,482.00	0.0%
TOTAL, BOOKS AND SUPPLIES			905,482.00	905,482.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,500.00	3,500.00	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	19,000.00	19,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	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	21,000.00	21,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,500.00	53,500.00	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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,926,789.00	1,952,295.89	1.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	195,371.00	195,371.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			195,371.00	195,371.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			195,371.00	195,371.00	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	1,592,772.00	1,592,772.00	0.0%
3) Other State Revenue		8300-8599	211,183.00	211,183.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,803,955.00	1,803,955.00	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		1,907,789.00	1,933,295.89	1.3%
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		0.00	0.00	0.0%
8) Plant Services	8000-8999		19,000.00	19,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,926,789.00	1,952,295.89	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(122,834.00)	(148,340.89)	20.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	195,371.00	195,371.00	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			195,371.00	195,371.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			72,537.00	47,030.11	-35.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	216,932.15	281,892.15	29.9%
b) Audit Adjustments		9793	(7,577.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			209,355.15	281,892.15	34.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			209,355.15	281,892.15	34.6%
2) Ending Balance, June 30 (E + F1e)			281,892.15	328,922.26	16.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	6,037.90	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	269,840.75	322,908.76	19.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,013.50	6,013.50	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)	131,092.75	184,160.76
5810	Other Restricted Federal	3,063.00	3,063.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	105,414.00	105,414.00
7029	Child Nutrition: Food Service Staff Training Funds	30,271.00	30,271.00
Total, Restricted Balance		269,840.75	322,908.76

Section 9

Child Development Fund

The Child Development Fund is used to account separately for the state grant Pre-Kindergarten and Family Literacy given for half day preschool programs.

The principal revenue source in this fund is the Pre-Kindergarten and Family Literacy Grant for which revenues are generated on a reimbursement basis.

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	42,338.56	36,289.56	-14.3%
b) Audit Adjustments		9793	(6,049.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			36,289.56	36,289.56	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,289.56	36,289.56	0.0%
2) Ending Balance, June 30 (E + F1e)			36,289.56	36,289.56	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	42,338.56	42,338.56	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	(6,049.00)	(6,049.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	231,671.67		
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	27,178.56		
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			258,850.23		
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	31,481.98		
3) Due to Other Funds		9610	21,689.42		
4) Current Loans		9640			
5) Unearned Revenue		9650	139,806.00		
6) TOTAL, LIABILITIES			192,977.40		
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)			65,872.83		
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	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			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%

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			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%
Food		4700	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%
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	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%
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			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	42,338.56	36,289.56	-14.3%
b) Audit Adjustments		9793	(6,049.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			36,289.56	36,289.56	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,289.56	36,289.56	0.0%
2) Ending Balance, June 30 (E + F1e)			36,289.56	36,289.56	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	42,338.56	42,338.56	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	(6,049.00)	(6,049.00)	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	42,338.56	42,338.56
Total, Restricted Balance		42,338.56	42,338.56

Section 10

Student Activity Special Revenue Fund

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	350,027.33	350,027.33	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			350,027.33	350,027.33	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			350,027.33	350,027.33	0.0%
2) Ending Balance, June 30 (E + F1e)			350,027.33	350,027.33	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	350,027.33	350,027.33	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	350,027.33		
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			350,027.33		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			350,027.33		
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%
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					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%
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%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	350,027.33	350,027.33	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			350,027.33	350,027.33	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			350,027.33	350,027.33	0.0%
2) Ending Balance, June 30 (E + F1e)			350,027.33	350,027.33	0.0%
Components of Ending Fund Balance					

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	350,027.33	350,027.33	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
8210	Student Activity Funds	350,027.33	350,027.33
Total, Restricted Balance		350,027.33	350,027.33

Section 11

Building Fund

The Building Fund is used to account separately for the proceeds of the General Obligation Bond Measures E and W, approved by the voters at the November 2012 and November 2016 General Elections.

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	8,900,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,900,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,900,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,900,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,937,646.25	(220,873.75)	-102.5%
b) Audit Adjustments		9793	(258,520.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,679,126.25	(220,873.75)	-102.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,679,126.25	(220,873.75)	-102.5%
2) Ending Balance, June 30 (E + F1e)			(220,873.75)	(220,873.75)	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	(220,873.75)	(220,873.75)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,660,788.10		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,660,788.10		
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	605.01		
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			605.01		
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)			8,660,183.09		
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	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%
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	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	8,900,000.00	0.00	-100.0%
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			8,900,000.00	0.00	-100.0%
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					
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			8,900,000.00	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					
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	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		8,900,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,900,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(8,900,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(8,900,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,937,646.25	(220,873.75)	-102.5%
b) Audit Adjustments		9793	(258,520.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,679,126.25	(220,873.75)	-102.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,679,126.25	(220,873.75)	-102.5%
2) Ending Balance, June 30 (E + F1e)			(220,873.75)	(220,873.75)	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	(220,873.75)	(220,873.75)	0.0%

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

Section 12

Capital Facilities Fund aka Developer Fee Fund

The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies/individuals to mitigate the impact of student growth from construction. The authority for the levies is contained in Government Code sections 65970-65981.

The principal revenue source of this fund is developer fees

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	40,000.00	40,000.00	0.0%
5) TOTAL, REVENUES			40,000.00	40,000.00	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	120,236.00	120,236.00	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			120,236.00	120,236.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(80,236.00)	(80,236.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,764.00	19,764.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,410.49	65,803.49	38.8%
b) Audit Adjustments		9793	(1,371.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			46,039.49	65,803.49	42.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,039.49	65,803.49	42.9%
2) Ending Balance, June 30 (E + F1e)			65,803.49	85,567.49	30.0%
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	65,803.49	85,567.49	30.0%
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	26,168.63		
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			26,168.63		
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)			26,168.63		
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	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					
Mitigation/Developer Fees		8681	40,000.00	40,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,000.00	40,000.00	0.0%
TOTAL, REVENUES			40,000.00	40,000.00	0.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	120,236.00	120,236.00	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			120,236.00	120,236.00	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			120,236.00	120,236.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	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)			100,000.00	100,000.00	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	40,000.00	40,000.00	0.0%
5) TOTAL, REVENUES			40,000.00	40,000.00	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		120,236.00	120,236.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			120,236.00	120,236.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(80,236.00)	(80,236.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			19,764.00	19,764.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,410.49	65,803.49	38.8%
b) Audit Adjustments		9793	(1,371.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			46,039.49	65,803.49	42.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,039.49	65,803.49	42.9%
2) Ending Balance, June 30 (E + F1e)			65,803.49	85,567.49	30.0%
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	65,803.49	85,567.49	30.0%
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	65,803.49	85,567.49
Total, Restricted Balance		65,803.49	85,567.49

Section 13

County Schools Facilities Fund

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	3,000,000.00	3,000,000.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,000,000.00	3,000,000.00	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	3,000,000.00	3,000,000.00	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			3,000,000.00	3,000,000.00	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	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	2,150,291.26		
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			2,150,291.26		
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)			2,150,291.26		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	3,000,000.00	3,000,000.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,000,000.00	3,000,000.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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			3,000,000.00	3,000,000.00	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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,000,000.00	3,000,000.00	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			3,000,000.00	3,000,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,000,000.00	3,000,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,000,000.00	3,000,000.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,000,000.00	3,000,000.00	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		3,000,000.00	3,000,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,000,000.00	3,000,000.00	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	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

Section 14

Bond Interest and Redemption Fund

The Bond Interest and Redemption Fund is for the repayment of general obligation bonds issued by the district for the construction of the Delhi Educational Park.

The Merced County Auditor Controller maintains control over the fund. Revenues are generated from local property tax levies, which pay the bond principal and interest.

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,203,505.00	1,203,505.00	0.0%
5) TOTAL, REVENUES			1,203,505.00	1,203,505.00	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	1,263,438.00	1,263,438.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,263,438.00	1,263,438.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(59,933.00)	(59,933.00)	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)			(59,933.00)	(59,933.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	681,783.16	602,140.16	-11.7%
b) Audit Adjustments		9793	(19,710.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			662,073.16	602,140.16	-9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			662,073.16	602,140.16	-9.1%
2) Ending Balance, June 30 (E + F1e)			602,140.16	542,207.16	-10.0%
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	602,140.16	542,207.16	-10.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,492,037.63		
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	.55		
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			1,492,038.18		
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)			1,492,038.18		
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	1,123,005.00	1,123,005.00	0.0%
Unsecured Roll		8612	50,000.00	50,000.00	0.0%
Prior Years' Taxes		8613	500.00	500.00	0.0%
Supplemental Taxes		8614	20,000.00	20,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	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			1,203,505.00	1,203,505.00	0.0%
TOTAL, REVENUES			1,203,505.00	1,203,505.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	486,601.00	486,601.00	0.0%
Bond Interest and Other Service Charges		7434	776,837.00	776,837.00	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)			1,263,438.00	1,263,438.00	0.0%
TOTAL, EXPENDITURES			1,263,438.00	1,263,438.00	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	1,203,505.00	1,203,505.00	0.0%
5) TOTAL, REVENUES			1,203,505.00	1,203,505.00	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	1,263,438.00	1,263,438.00	0.0%
10) TOTAL, EXPENDITURES			1,263,438.00	1,263,438.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(59,933.00)	(59,933.00)	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)			(59,933.00)	(59,933.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	681,783.16	602,140.16	-11.7%
b) Audit Adjustments		9793	(19,710.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			662,073.16	602,140.16	-9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			662,073.16	602,140.16	-9.1%
2) Ending Balance, June 30 (E + F1e)			602,140.16	542,207.16	-10.0%
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	602,140.16	542,207.16	-10.0%
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

Section 15

Retiree Benefit Fund

The Retiree Benefit Fund is a non-refundable trust established to separately hold and account for funds belonging to the Delhi Teachers Association. The money in this fund is available to the Association to pay/assist employees with the payment of their health benefits when they retire early. The eligibility and amount to be funded is completely under the control of the Delhi Teachers Association.

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	320,530.00	320,530.00	0.0%
5) TOTAL, REVENUES			320,530.00	320,530.00	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	30,000.00	30,000.00	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			30,000.00	30,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			290,530.00	290,530.00	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)			290,530.00	290,530.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	796,215.74	1,063,727.74	33.6%
b) Audit Adjustments		9793	(23,018.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			773,197.74	1,063,727.74	37.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			773,197.74	1,063,727.74	37.6%
2) Ending Net Position, June 30 (E + F1e)			1,063,727.74	1,354,257.74	27.3%
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	1,063,727.74	1,354,257.74	27.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,003,018.57		
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		9400	0.00		
11) TOTAL, ASSETS			1,003,018.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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					
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)			1,003,018.57		
OTHER LOCAL REVENUE					
Other Local Revenue					
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					
In-District Premiums/Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	320,530.00	320,530.00	0.0%
TOTAL, OTHER LOCAL REVENUE			320,530.00	320,530.00	0.0%
TOTAL, REVENUES			320,530.00	320,530.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	30,000.00	30,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			30,000.00	30,000.00	0.0%
TOTAL, EXPENSES			30,000.00	30,000.00	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%
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%
(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 + 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	320,530.00	320,530.00	0.0%
5) TOTAL, REVENUES			320,530.00	320,530.00	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		30,000.00	30,000.00	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			30,000.00	30,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			290,530.00	290,530.00	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)			290,530.00	290,530.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	796,215.74	1,063,727.74	33.6%
b) Audit Adjustments		9793	(23,018.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			773,197.74	1,063,727.74	37.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			773,197.74	1,063,727.74	37.6%
2) Ending Net Position, June 30 (E + F1e)			1,063,727.74	1,354,257.74	27.3%
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	1,063,727.74	1,354,257.74	27.3%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Net Position		0.00	0.00

Section 16

Technical Review Check

Budget, July 1
Budget 2023-24

Technical Review Checks

Phase - All

Display - All Technical Checks

Delhi Unified

Merced 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
01-3010-0-0000-0000-9790	3010	9790	(\$35.34)
Explanation: Will be adjusted at interim update			
01-3212-0-0000-0000-9790	3212	9790	(\$1,481,083.45)
Explanation: Will be adjusted at interim update			
01-3213-0-0000-0000-9790	3213	9790	(\$21,067.03)
Explanation: Will be adjusted at interim update			
01-3214-0-0000-0000-9790	3214	9790	(\$314.15)
Explanation: Will be adjusted at interim update			
01-3310-0-0000-0000-9790	3310	9790	(\$102,439.00)
Explanation: Will be adjusted at interim update			
01-3327-0-0000-0000-9790	3327	9790	(\$14,879.15)
Explanation: Will be adjusted at interim update			
01-4124-0-0000-0000-9790	4124	9790	(\$227,478.37)
Explanation: Will be adjusted at interim update			
01-7690-0-0000-0000-9740	7690	9740	\$1,079,544.00
Explanation: Will be adjusted at interim update			

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
01	3010	(\$35.34)
Explanation: Will be adjusted at interim update		

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
01	3212	(\$1,481,083.45)
Explanation: Will be adjusted at interim update		
01	3213	(\$21,067.03)
Explanation: Will be adjusted at interim update		
01	3214	(\$314.15)
Explanation: Will be adjusted at interim update		
01	3310	(\$102,439.00)
Explanation: Will be adjusted at interim update		
01	3327	(\$14,879.15)
Explanation: Will be adjusted at interim update		
01	4124	(\$227,478.37)
Explanation: Will be adjusted at interim update		
01	6500	(\$47.78)
Explanation: Will be adjusted at interim update		
01	6537	(\$153,518.14)
Explanation: Will be adjusted at interim update		
01	7412	(\$42,987.55)
Explanation: Will be adjusted at interim update		
01	9010	(\$164,283.46)
Explanation: Will be adjusted at interim update		
Total of negative resource balances for Fund 01		(\$2,208,133.42)
12	0000	(\$6,049.00)
Explanation: Will be adjusted at interim update		
Total of negative resource balances for Fund 12		(\$6,049.00)
21	0000	(\$220,873.75)
Explanation: Will be adjusted at interim update		
Total of negative resource balances for Fund 21		(\$220,873.75)

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

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-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	3010	9790	(\$35.34)
Explanation: Will be adjusted at interim update			
01	3212	9790	(\$1,481,083.45)
Explanation: Will be adjusted at interim update			
01	3213	9790	(\$21,067.03)
Explanation: Will be adjusted at interim update			
01	3214	9790	(\$314.15)
Explanation: Will be adjusted at interim update			
01	3310	9790	(\$102,439.00)
Explanation: Will be adjusted at interim update			
01	3327	9790	(\$14,879.15)
Explanation: Will be adjusted at interim update			
01	4124	9790	(\$227,478.37)
Explanation: Will be adjusted at interim update			
01	6500	9790	(\$47.78)
Explanation: Will be adjusted at interim update			
01	6537	9790	(\$153,518.14)
Explanation: Will be adjusted at interim update			
01	7412	9790	(\$42,987.55)
Explanation: Will be adjusted at interim update			
01	9010	9790	(\$164,283.46)
Explanation: Will be adjusted at interim update			
12	0000	9790	(\$6,049.00)
Explanation: Will be adjusted at interim update			
21	0000	9790	(\$220,873.75)
Explanation: Will be adjusted at interim update			

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/Unappropriated 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) - Data have been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved before an Official export can occur. (Note: During the budget periods, open and save Form 01CS and Form CB, in this order, after all other forms. See Attachment F of the SACS Software User Guide for additional information on clearing form dependencies.) **Exception**

FORM	DEPENDENT ON FORM/GL
CB	01CS

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

Delhi Unified

Merced 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**) - The following codes for RESOURCE are not valid. 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	VALUE
01-4030-0-0000-0000-9110	4030	(\$1,395.00)
Explanation: Will be adjusted at UAs.		
01-6382-0-0000-0000-9110	6382	\$17,788.23
Explanation: Will be adjusted at UAs.		
01-6382-0-0000-0000-9590	6382	\$17,788.23
Explanation: Will be adjusted at UAs.		
01-7420-0-0000-0000-9110	7420	\$1,492.04
Explanation: Will be adjusted at UAs.		
01-7420-0-0000-0000-9590	7420	\$1,492.04
Explanation: Will be adjusted at UAs.		

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) - The following combinations for FUND and RESOURCE 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	FUND	RESOURCE	VALUE
01-4030-0-0000-0000-9110 Explanation: Will be adjusted at UAs.	01	4030	(\$1,395.00)
01-6382-0-0000-0000-9110 Explanation: Will be adjusted at UAs.	01	6382	\$17,788.23
01-6382-0-0000-0000-9590 Explanation: Will be adjusted at UAs.	01	6382	\$17,788.23
01-7420-0-0000-0000-9110 Explanation: Will be adjusted at UAs.	01	7420	\$1,492.04
01-7420-0-0000-0000-9590 Explanation: Will be adjusted at UAs.	01	7420	\$1,492.04

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
01-4030-0-0000-0000-9110 Explanation: Will be adjusted at UAs.	4030	9110	(\$1,395.00)
01-6382-0-0000-0000-9110 Explanation: Will be adjusted at UAs.	6382	9110	\$17,788.23
01-6382-0-0000-0000-9590 Explanation: Will be adjusted at UAs.	6382	9590	\$17,788.23
01-7420-0-0000-0000-9110 Explanation: Will be adjusted at UAs.	7420	9110	\$1,492.04
01-7420-0-0000-0000-9590 Explanation: Will be adjusted at UAs.	7420	9590	\$1,492.04

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) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

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
12	0000	(\$6,049.00)
Explanation: Will be adjusted at UAs.		
Total of negative resource balances for Fund 12		(\$6,049.00)
21	0000	(\$220,873.75)
Explanation: Will be adjusted at UAs.		
Total of negative resource balances for Fund 21		(\$220,873.75)

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.				<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.				<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.				<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.				<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.				<u>Passed</u>
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).				<u>Passed</u>
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.				<u>Passed</u>
OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:				<u>Exception</u>
FUND	RESOURCE	OBJECT	VALUE	
01	4123	9590	(\$2,555.47)	
Explanation: Will be adjusted at UAs.				
12	0000	9790	(\$6,049.00)	
Explanation: Will be adjusted at UAs.				
21	0000	9790	(\$220,873.75)	
Explanation: Will be adjusted at UAs.				
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.				<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.				<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.				<u>Passed</u>
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.				<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.				<u>Passed</u>
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.				<u>Passed</u>
<u>SUPPLEMENTAL CHECKS</u>				
ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.				<u>Passed</u>

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

Aviso de Audiencia Pública

Distrito Escolar Unificado de Delhi

Notificación de audiencia pública para las siguientes propuestas:

Presupuesto del Distrito Escolar 2023-24

y

Plan de Control Local y Rendimiento de Cuentas (LCAP) 2023-24

La Audiencia Pública será:

6 de junio de 2023

6:00 pm

Teatro de la Escuela Secundaria de Delhi

16881 W. Schendel Ave.

Delhi, California 95315

Cualquier miembro del público que desee inspeccionar el Presupuesto Propuesto y el Plan de Responsabilidad del Control Local antes de la audiencia pública puede hacerlo en:

Oficina de Administración de Negocio del Distrito Escolar Unificado de Delhi

16491 Schendel Avenue

Delhi, California 95315

2 de junio (viernes) 8:00 am - 4:00 pm.

5 de junio (lunes) 8:00 am - 4:00 pm.

6 de junio (martes) 8:00 am - 4:00 pm.

La junta de la Mesa Directiva del Distrito Escolar Unificado de Delhi tomará medidas sobre el Presupuesto Propuesto y el Plan de Responsabilidad del Control Local en la reunión del 13 de junio de 2023 en el Teatro de la Escuela Secundaria de Delhi a las 6 pm.

Notice of Public Hearing

Delhi Unified School District

Notice is hereby given that a public hearing will be held regarding the Proposed:

**2023-24 School District Budget
and
2023-24 Local Control Accountability Plan (LCAP)**

The Public Hearing will be:

**June 6, 2023
6:00 pm
Delhi High School Theater
16881 W Schendel Ave.
Delhi, California 95315**

Any member of the public who wishes to inspect the proposed Budget and Local Control Accountability Plan prior to the public hearing may do so at:

**Delhi Unified School District Business Office
16491 W. Schendel Avenue
Delhi, California 95315**

June 2 (Friday)	8:00 am and 4:00 pm.
June 5 (Monday)	8:00 am and 4:00 pm.
June 6 (Tuesday)	8:00 am and 4:00 pm.

The Delhi Unified School District Board of Trustees will take action on the Proposed Budget and Local Control Accountability Plan at the June 13, 2023 Board Meeting at the Delhi High School Theater at 6pm.