

## **Cascade Union Elementary School District 2023/24 Original Budget Documents**

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# Cascade Union Elementary School District

2023/24 Original Budget  
and Projections  
June 14, 2023

# Assumptions

- Local Control Funding Formula as projected at May Revise. COLAs as noted below:
  - 2023/24 8.22%
  - 2024/25 3.94%
  - 2025/26 3.29%
- Approximately \$1 million in ESSER funds expended in 2023/24. No additional ESSER funds remaining for subsequent years
- 2022/23 Arts, Music and Instrl Mtls and Learning Recovery Block Grants reduced by 51% and 32% respectively to support 2023/24 COLA.
- Negotiations settled for 2023/24 for all bargaining units except confidential employees
- No cash deferrals in 2023/24.
- STRS contribution rates at 19.10% in 2023/24. PERS rate 26.68%. SUI rate 0.05%.

# Additional Personnel 2023/24

The 2023/24 Budget incorporates additional personnel, including the following:

- Two FTE vice-principals, one at AMS and one split between ML and AH Schools.
- Two FTE counselors
- One FTE occupational therapist
- One FTE psychologist intern
- 0.6 FTE Preschool director/NSAA vice principal (0.4 additional FTE contracted to Bella Vista)
- Two FTE Teachers, including an additional classroom teacher at Meadow Lane and an additional RSP teacher

## Additional Grants, ERMHS

Additional Grants are projected for 2023/24, including the following:

- Comprehensive Support and Improvement (CSI). Total of \$356,701 split equally between Anderson Middle School and North State Aspire Academy. Used for additional personnel at both sites.
- Additional Kitchen Infrastructure funds of \$263,902; projected for additional purchases of cafeteria equipment.
- ERMHS (Special Ed Mental Health) funding transferred from SELPA to districts due to change in state funding model. Approximately \$85K projected for district, to be used for counseling services for impacted students.

## More Assumptions

- Unrestricted funds contribution of \$2,193,006 to district special ed programs
- Title IV Part A funds of \$52,150 based on the 2022/23 entitlement. To be used to support Title II Part A for professional development and class size reduction.
- ELOP programs and revenue projected in 2023/24 same as 2022/23. Future revenues projected at same amounts as expenditures.
- 3 NPS students projected at \$50K in contract expense each
- Prop. 28 Arts and Music funding not yet projected pending clarification from the state on revenues and program requirements.
- AVID and Capturing Kids Hearts contracts as currently approved.

## More Assumptions

- Forest Reserve funding of \$25,547
- 2022/23 TLC Charter oversight, business services, and other contracts
- Current SCOE Business Services contract
- No capital expenditures except for KIT equipment.
- \$23K projected contribution to Child Development Fund, \$50K to Deferred Maintenance Fund.
- Chromebook and technology equipment purchases at basic replacement levels.
- Other programs maintained same as 2022/23.

## Enrollment and ADA Estimates

- Enrollment Estimates (including county office)
  - 2023/24 – 1,061
  - 2024/25 – 1,061
  - 2025/26 – 1,061
- District Funded ADA Estimates (including NPS and County Office, actual ADA estimated at approximately 92% of enrollment)
  - 2023/24 – 997.57 (3-yr avg)
  - 2024/25 – 982.16 (3-yr avg)
  - 2025/26 – 975.63 (current yr)
- Unduplicated Student Enrollment Percentage projected at 79% in 2023/24 and subsequent years.





## Staffing Estimates

- Projected Certificated Staff
  - 2023/24 – 84.0
  - 2024/25 – 84.0
  - 2025/26 – 84.0
- Projected Classified FTE
  - 2023/24 – 100.22
  - 2024/25 – 100.22
  - 2025/26 – 100.22
- Projected Administrative, Confidential FTE:
  - 2023/24 – 22.8
  - 2024/25 – 22.8
  - 2025/26 – 22.8

No personnel reductions  
projected subsequent years



## 2023/24 Proposed Budget MYP General Fund

	2023/24	2024/25	2025/26
<b>BEGINNING BALANCE</b>	<b>6,524,714</b>	<b>6,270,299</b>	<b>4,419,540</b>
<b>TOTAL REVENUES</b>	<b>21,525,345</b>	<b>19,937,725</b>	<b>20,307,348</b>
<b>TOTAL EXPENDITURES</b>	<b>21,779,760</b>	<b>21,788,484</b>	<b>22,025,622</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(254,415)</b>	<b>(1,850,759)</b>	<b>(1,718,274)</b>
<b>ENDING BALANCE</b>	<b>6,270,299</b>	<b>4,419,540</b>	<b>2,701,266</b>
<b>Unrestricted Reserve as % of Expenditures</b>	<b>15.66%</b>	<b>12.05%</b>	<b>4.57%</b>

# 2023/24 Proposed Budget, Unrestricted and Restricted

	2023/24 Budget		
	Unrestricted	Restricted	Total
<b>BEGINNING BALANCE</b>	<b>3,771,138</b>	<b>2,753,576</b>	<b>6,524,714</b>
<b>TOTAL REVENUES, TRSFRS IN</b>	<b>15,250,872</b>	<b>6,274,473</b>	<b>21,525,345</b>
<b>TOTAL EXPENSES, TRSFRS OUT</b>	<b>12,982,777</b>	<b>8,796,983</b>	<b>21,779,760</b>
<b>CONTRIBUTIONS</b>	<b>(2,627,798)</b>	<b>2,627,798</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(359,703)</b>	<b>105,288</b>	<b>(254,415)</b>
<b>ENDING BALANCE</b>	<b>3,411,435</b>	<b>2,858,864</b>	<b>6,270,299</b>

Components of Fund Balance	Amount
Cash/Stores/Prepays	5,500
Restricted Program Funds	2,858,864
Board Assigned Funds	1,554,635
Economic Uncertainties - 8.5%	1,851,300
<b>Total</b>	<b>6,270,299</b>

# Ending Balances, Board Assigned and Restricted

<b>Components of Restricted Fund Balance</b>	<b>Amount</b>
<b>Medi-Cal Billing</b>	<b>151,550</b>
<b>Prop 39 Clean Energy (residual)</b>	<b>1,924</b>
<b>Classified School Employee PD Block Grant</b>	<b>15,178</b>
<b>COVID Supplies SB117</b>	<b>14,347</b>
<b>Arts, Music and Instl Mtls Block Grant</b>	<b>246,104</b>
<b>Learning Recovery Block Grant</b>	<b>965,391</b>
<b>Expanded Learning Opportunities</b>	<b>1,225,290</b>
<b>Restricted Lottery - Instructional Materials</b>	<b>213,147</b>
<b>Educator Effectiveness</b>	<b>11,019</b>
<b>Other Local (Grants and Donations)</b>	<b>14,914</b>
<b>Total</b>	<b>2,858,864</b>

<b>Board Assignments</b>	<b>Amount</b>
<b>Reserve for Future Deficits</b>	<b>1,554,635</b>
<b>Total</b>	<b>1,554,635</b>

# Notes

- The current multi-year projection shows deficits in all three years as the district transitions from utilizing federal ESSER funds to relying on state funds to support its operations. The increased COLAs do not make up for the loss of the one-time ESSER funds utilized in 2021/22 and 2022/23.
- The district projects to expend its remaining ESSER funds in 2023/24 and its remaining Learning Recovery funds in 2024/25 to support its current operations.
- The projection does not assume expenditure reductions in subsequent years, but it is likely that such will be needed in order to avoid an unsustainable depletion of its reserves.
- The district would be well advised to start planning for significant changes beginning in 2024/25.

## Additional Notes

Despite the deficits currently projected, the current budget and projection is relatively optimistic, depending on several factors, none of which are guaranteed:

- Passage of state budget as proposed in the May Revise
- Projected expenditures assume a restrained approach to discretionary items.
- No major infrastructure needs addressed in the General Fund beyond the Kitchen Infrastructure funds.
- District qualification for the 2021/22 ADA Relief provision with its independent study requirement.

If any of these items do not happen as projected, the district will see increased deficits in future budgets.

**CASCADE UNION ELEMENTARY SCHOOL DISTRICT  
2023-2024 ORIGINAL BUDGET RECOMMENDED FOR BOARD  
ADOPTION  
JUNE 14, 2023**

**Introduction**

School districts are required to adopt their budget for the 2023/24 school year by June 30, 2023. In the General Fund SACS Form 01, the 2022/23 Estimated Actuals represents the most current budget projections for the current year. The 2023/24 Budget reflects revenues and expenses anticipated for the upcoming school year based on the May Revised Budget and current estimates of district revenues and expenses. The last column on Form 01 shows the percentage change between 2022/23 and 2023/24.

**ESTIMATED ACTUALS**

The Estimated Actuals for 2022/23 reflects updated information after Second Interim. The following adjustments were made to the 2022/23 budget:

Total Changes in Revenue	- \$ 558,922
Total Changes in Expenditures	+ \$1,121,158

The changes include the following items:

- Reduction of one-time block grants per May Revise
- Purchase of new regular bus
- Additional after school program expenditures
- Additional expenses for AVID, Capturing Kids Hearts, and other professional development
- Additional supply expenditures, including Chromebook replacements

**2023/24 ASSUMPTIONS - MAY REVISED BUDGET**

The Governor's May Revised Budget includes a 8.22% statutory COLA for 2023/24. Future LCFF COLAs are estimated at 3.94% for 2024/25 and 3.29% 2025/26.

To fund the 2023/24 COLA, the state also projected a 51% reduction of the 2022/23 Arts, Music and Instructional Materials Grant and a 32% reduction of the Learning Recovery Block Grant. These reductions were projected in the 2022/23 Estimated Actuals Budget.

The May Revise maintained the STRS contribution rate at 19.10%. The PERS rate for 23/24 is 26.68%. Future rates are based on the schedules as indicated in the May Revise Budget.

## **ENROLLMENT AND ADA ASSUMPTIONS**

Enrollment for 2023/24 has been projected at 1061 students, including NPS and county office. Pre-K students enrolled in TK classes are not included. Subsequent-year estimates are based on the estimated 2023/24 enrollment:

2024/25:	1,061
2025/26:	1,061

District ADA has been estimated at approximately 92% of enrollment. The funded ADA amounts listed below includes NPS and county office ADA:

2023/24:	997.57 (3-yr avg)
2024/25:	982.16 (3-yr avg)
2025/26:	975.63 (current year)

2023/24 P2 ADA for the district was 975.63 (including county office), reflecting an 92% ratio of attendance to enrollment. Though pre-pandemic ADA usually was about 94.5% of enrollment, the district is using the lower percentage for its projections pending evidence of prior patterns of attendance.

## **2023/24 STAFFING ASSUMPTIONS**

Certificated staff is projected at 84.0 FTE for 2023/24, an increase of 3.0 FTE from current staffing. Classified staff is projected at 100.22 FTE, an increase of 3.82 over 2022/23. Administrative/confidential/management staff is at 22.8 FTE, an increase of 5 FTE over the prior year. Step increases have been projected in subsequent years at approximately 1.44% for certificated, 2.57% for CSEA employees and 1.41% for Teamster employees based on projected salary schedule placements.

The SUI rate for 2023/24 is 0.05% in 2023/24 and subsequent years.

## **CONTRIBUTIONS**

The district is projected to contribute \$2,627,798 of unrestricted funds to restricted programs. Of this amount, \$2,193,006 is projected for special education, and the remainder is primarily for ongoing maintenance.

## **OTHER ASSUMPTIONS**



Title IV Part A funding is projected at prior year levels, to be transferred to Title II Part A. Title II funds are projected to be used for professional development and class size reduction.

CSI Grant of \$356,701 projected for 2023/24, split equally between AMS and NSAA. Funds currently assumed to be one-time.

ERMHS (Special Ed Mental Health) funds transferred from the SELPA to districts in 2023/24 per change in state funding model. Approximately \$85K total to be used for counseling services for impacted students.

3 NPS students projected at \$50K in contract expense each.

\$50,000 in instructional materials adoptions and replacements currently projected. Additional purchases anticipated to be funded by remaining Arts, Music and Instructional Materials Block Grant funds.

Prop. 28 Arts and Music funding not yet projected pending clarification from the state on revenues and program requirements.

Chromebook and technology equipment purchases are projected at reduced replacement levels.

AVID and Capturing Kids Hearts contracts as currently approved.

One-Time Kitchen Infrastructure funds of \$263,902 projected in 2023/24 with matching expenditures for cafeteria equipment.

Additional personnel include the following:

- Two vice-principals
- Two counselors
- One occupational therapist
- One psychologist intern
- Preschool director/NSAA vice principal (0.6 FTE at Cascade)
- Additional classroom teacher at Meadow Lane and additional RSP teacher

Educator Effectiveness Program remaining funds to be mostly expended in 2023/24

Federal ESSER funds projected to be expended by the end of 2023/24.

Approximately \$1 million in state Learning Recovery Block Grant funds expected to be utilized in 2024/25 to support existing programs.

Expanded Learning Opportunity Program funds projected to be adequate to support projected after school and summer programs. Subsequent year revenues projected at same level as expenditures.

Ongoing mandated block grant revenue of \$31,700 has been projected for the current and subsequent years.

Negotiations are settled for 2023/24 for all bargaining units except confidential and classified management employees.

The district will maintain a maximum 24:1 class-size ratio in K-3 for the period of the projection.

### **MULTI-YEAR PROJECTION, PERSONNEL REDUCTIONS AND CASH FLOW**

The district's multi-year projection shows the following changes to the General Fund Balance (numbers in parentheses indicate a decrease):

2023/24: \$(254,415) - unrestricted \$(359,703), restricted \$105,288  
2024/25: \$(1,850,759) - unrestricted \$(785,759), restricted \$(1,065,000)  
2025/26: \$(1,718,274) - unrestricted \$(1,618,274), restricted (\$100,000)

The district expects that its remaining one-time ESSER funds, will be fully expended in 2023/24. Approximately \$1 million in Learning Recovery Block Grant Funds will be utilized in 2024/25 to support existing programs.

Current projections do not reflect future personnel reductions, though it is likely that such will be required to avoid the projected deficits beginning in 2024/25.

The district's cash flow is projected to be sufficient for 2023/24.

June Budgets are not subject to Positive, Qualified, or Negative designations at Adoption; the county office merely approves or disapproves the June budget. The next official budget for such designation will be First Interim in December 2023.

## **GENERAL FUND**

### **Summary of Revenue & Expenses**

Changes in Revenues and Transfers In from prior year	- \$2,364,695
Changes in Expenditures, Transfers Out from prior year	+\$ 76,399

## **REVENUE**

	<b>Estimated Actuals</b>	<b>Proposed Budget</b>	<b>Change</b>
<b>LCFF Revenue Sources</b>	<b>\$ 13,227,845</b>	<b>\$ 14,184,329</b>	<b>\$ 956,484</b>
<b>Federal Revenue</b>	<b>3,992,593</b>	<b>2,483,273</b>	<b>(1,509,320)</b>
<b>Other State Revenue</b>	<b>3,816,333</b>	<b>2,762,788</b>	<b>(1,053,545)</b>
<b>Local Revenue</b>	<b>2,853,269</b>	<b>2,094,955</b>	<b>(758,314)</b>
<b>Total Revenue</b>	<b>\$ 23,890,040</b>	<b>\$ 21,525,345</b>	<b>\$ (2,364,695)</b>

### **REVENUE LIMIT**

The proposed projected LCFF Income is \$14,184,329. This is an increase of \$956,484 primarily based on the May Revised Budget projected COLA noted above.

### **FEDERAL REVENUE**

The Federal Revenue projection at this time is \$2,483,273, \$1,506,320 less than the prior-year budget. This primarily reflects the anticipated usage of one-time federal COVID funding in 2022/23, offset partially by the addition of CSI funds as noted above.

### **STATE REVENUE**

State Revenue is projected to be \$2,762,788, \$1,053,545 less than the prior-year budget. This primarily reflects the one-time state block grant funding received in 2022/23 not projected for 2023/24, offset partially by the additional kitchen infrastructure funding as noted above.

### **LOCAL REVENUE**

Local Revenue is projected to be \$2,094,955, which is \$758,314 less than the prior-year budget. This primarily reflects one-time funds received in 2022/23 for E-rate, Medi-Cal Billing and CalSHAPE programs not projected for 2023/24.

### **TRANSFERS IN**

No transfers in have been budgeted for 2023/24.

## **EXPENDITURES**

	<b>Estimated</b>		<b>Proposed</b>		
	<b>Actuals</b>		<b>Budget</b>		<b>Change</b>
Certificated Salaries	\$	7,063,232	\$	7,319,873	\$ 256,641
Classified Salaries		4,123,736		4,406,624	282,888
Employee Benefits		5,182,029		5,435,419	253,390
Books & Supplies		1,050,478		938,196	(112,282)
Services & Other Exp's		3,499,529		3,380,895	(118,634)
Capital Outlay		731,113		263,902	(467,211)
Other Outgo		11,998		11,998	-
Indirect Cost Transfers		(51,000)		(51,000)	-
Transfers Out		92,246		73,853	(18,393)
<b>Total Expenditures &amp; TO</b>	<b>\$</b>	<b>21,703,361</b>	<b>\$</b>	<b>21,779,760</b>	<b>\$ 76,399</b>

### **CERTIFICATED SALARIES**

Certificated salaries are projected to be \$7,319,873 which is an increase of \$256,641 when compared to the prior-year budget. This difference mostly reflects the personnel increases as noted above.

### **CLASSIFIED SALARIES**

Classified salaries are projected to be \$4,406,624 which is \$282,888 more than the previous budget. This difference mostly reflects the personnel increases as noted above.

### **EMPLOYEE BENEFITS**

Employee benefits are projected to be \$5,435,419 which is \$253,390 more than the prior-year budget. This reflects the increased PERS rate and the personnel increases noted above.

### **BOOKS AND SUPPLIES**

Books and supplies are projected to be \$938,196 which is \$112,282 less than the prior-year budget. This primarily reflects one-time purchases in 2022/23 that are not projected for 2023/24.

### **CONTRACTED SERVICES AND OTHER OPERATING EXPENSES**

Services and other operating expenses are projected to be \$3,380,895 which is \$118,634 less than the prior-year budget. This mostly reflects some one-time maintenance, professional development and other expenditures not projected for 2023/24.

### **CAPITAL EXPENDITURES**

The capital expenditures incurred for 2022/23 are assumed to be one-time. The only capital purchases projected for 2023/24 are for cafeteria equipment funded by the kitchen infrastructure funds as noted above.

### **OTHER OUTGO**

Other outgo is projected to be \$11,998. This mostly reflects anticipated transfers of Title III consortium funds to member districts.

### **DIRECT SUPPORT/INDIRECT COST**

Transfers of Indirect Costs are (\$51,000), reflecting the indirect cost transfers from the Child Development and Cafeteria Funds.

### **TRANSFERS OUT**

Transfers out are projected to be \$73,853. \$23,853 is the General Fund's projected contribution to the Child Development Fund, and \$50,000 is the General Fund's projected contribution to the Deferred Maintenance fund.

### **ENDING BALANCE**

The projected 2023/24 ending balance includes the following:

Revolving Cash	\$ 5,500
Prepaid Expenditures	\$ 0
Restricted Reserve	\$2,858,864
8.5% Economic Uncertainties	\$1,851,300
Board Assigned	\$1,554,635
<u>Total</u>	<u>\$6,270,299</u>

**CASCADE UNION ELEMENTARY SCHOOL DISTRICT  
2023-2024 ORIGINAL BUDGET  
JUNE 14, 2023**

**ALL OTHER FUNDS**

**08 STUDENT ACTIVITY FUND**

This fund is used to record balances and expenditures related to the district's student body funds. Currently the budget records a balance of \$22,389 with no projected expenditures or revenues.

**12 CHILD DEVELOPMENT FUND**

This fund is used to record receipts and expenditures related to the district's state preschool. Revenues are projected at \$510,469 and expenditures are projected at \$534,222. The General Fund is projected to contribute \$23,853 toward the fund to support its operations. No beginning or ending balances are projected.

**13 CAFETERIA FUND**

This fund is used for collecting and recording the various income sources in the cafeteria program such as state and federal reimbursement and local meal charges. All cafeteria-related salaries and benefits and other expenses are paid directly from this fund. The beginning balance is \$625,678 of which \$36,775 relates to the district's stores inventory. Revenues are projected to be \$1,442,631, incorporating the district's program by which 100% of district students qualify for free meals, with corresponding reimbursements from the federal and state governments. Expenditures are projected at \$1,233,177. The ending balance, including stores inventory, is projected at \$835,132.

**14 DEFERRED MAINTENANCE FUND**

This fund is used to record revenues and expenditures related to deferred maintenance activities, which have specific definitions in statute and include flooring, roofing, electrical, plumbing, and other facility-related expenditures. The beginning balance of this fund is \$184,811. The current budget includes a \$50,000 contribution from the General Fund, reflecting the annual commitment previously approved by the district board. \$1,000 of interest income is also projected, and the ending balance is projected to be \$235,811.

**20 SPECIAL RESERVE FOR POST-EMPLOYMENT BENEFITS**

This fund is used to record receipts and expenditures from the district's Special Reserve Fund for Post-Employment Benefits. The beginning balance in this fund is \$711,154. Interest revenue of \$7,000 is projected, and the ending balance is projected to be \$718,154.

**21 BUILDING FUND**

This fund is used to record receipts and expenditures of the district's GO Bond Project Fund. The beginning balance of this fund is \$3,532,216, representing the total remaining proceeds of the district bond issues. \$30,000 of interest revenue is projected. \$1.7

million in expenditures are projected related to the new classrooms at Anderson Heights as well as residual costs for the Meadow Lane multi-use facility. The ending balance is projected at \$1,862,216

#### **25 CAPITAL FACILITIES FUND**

This fund is used primarily to account separately for funds received from fees levied on the developers or other agencies as a condition of approving a development. It is required that districts collecting developer fees deposit them in a Capital Facilities Fund. The district also keeps some prior-year redevelopment agency revenues in this fund. The beginning balances include \$85,588 in RDA pass-through funds and \$552,928 in developer fee funds. For 2023/24 \$6,000 in interest revenue is projected. No developer fees revenues are projected pending actual receipts. \$30,000 in expenses are projected, mostly in relation to facility consulting. The ending balance is projected to be \$614,516.

#### **35 COUNTY SCHOOLS FACILITY FUND**

This fund is used to record receipts and expenditures of state facility funds and their corresponding expenditures. The beginning balance of this fund is \$1,137. \$10 in interest revenue is projected. The ending balance is projected to be \$1,147.

#### **40 SPECIAL RESERVE FUND**

This fund was established to keep a separate account for major purchases of equipment or building/site repairs. The beginning balance in this fund is \$341,377, interest income estimated at \$4,000, leaving an ending balance of \$345,377.

#### **51 BOND INTEREST AND REDEMPTION FUND**

This fund is used to record tax receipts and debt service expenditures for the district's GO Bond obligation. Though the revenues and expenditures are recorded in the district's financial statements, the debt service obligation will be funded entirely with tax receipts and will not encroach on the district's other funds. The beginning balance of this fund is \$838,833. Debt service expenses of \$785,299 and revenues of \$605,772 are projected, leaving an ending balance of \$659,306.

**Cascade Union Elementary School District**  
**MULTI-YEAR PROJECTION**  
**2023/24 Original Budget**

		2023/24 Original Budget			2024/25 PROJECTION			2025/26 PROJECTION		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>REVENUES</b>										
LCFF	8010 - 8099	14,184,329	0	14,184,329	14,623,088	0	14,623,088	15,006,450	0	15,006,450
Federal Revenues	8100 - 8299	29,640	2,453,633	2,483,273	29,640	1,183,863	1,213,503	29,640	1,170,124	1,199,764
Other State Revenues	8300 - 8599	204,784	2,558,004	2,762,788	203,700	1,802,479	2,006,179	203,700	1,802,479	2,006,179
Other Local Revenues	8600 - 8799	832,119	1,262,836	2,094,955	832,119	1,262,836	2,094,955	832,119	1,262,836	2,094,955
Other Sources and Uses	8930 - 8979	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(2,627,798)	2,627,798	0	(2,624,044)	2,624,044	0	(2,859,209)	2,859,209	0
<b>TOTAL REVENUES</b>		<b>12,623,074</b>	<b>8,902,271</b>	<b>21,525,345</b>	<b>13,064,503</b>	<b>6,873,222</b>	<b>19,937,725</b>	<b>13,212,700</b>	<b>7,094,648</b>	<b>20,307,348</b>
<b>EXPENDITURES</b>										
Certificated Salaries	1000 - 1999	5,138,559	2,181,314	7,319,873	5,434,041	1,971,490	7,405,532	5,508,523	1,982,667	7,491,190
Classified Salaries	2000 - 2999	2,510,670	1,895,954	4,406,624	2,729,694	1,757,369	4,487,063	3,186,218	1,381,284	4,567,502
Employee Benefits	3000 - 3999	3,191,476	2,243,943	5,435,419	3,459,454	2,082,493	5,541,947	3,684,161	1,928,827	5,612,988
Subtotal Salaries & Benefits		10,840,705	6,321,211	17,161,916	11,623,189	5,811,352	17,434,542	12,378,903	5,292,778	17,671,680
Books and Supplies	4000 - 4999	580,264	357,932	938,196	615,264	372,932	988,196	672,264	315,932	988,196
Services, Other Operating Expenses	5000 - 5999	1,625,072	1,755,823	3,380,895	1,675,072	1,655,823	3,330,895	1,843,072	1,487,823	3,330,895
Capital Outlay	6000 - 6599	0	263,902	263,902	0	0	0	0	0	0
Other Outgo, LTD	7100, 7400	1,000	10,998	11,998	1,000	10,998	11,998	1,000	10,998	11,998
Direct Support / Indirect Costs	7300 - 7399	(88,117)	37,117	(51,000)	(88,117)	37,117	(51,000)	(88,117)	37,117	(51,000)
Interfund Transfers Out	7610-7614,7616-7619	23,853	50,000	73,853	23,853	50,000	73,853	23,853	50,000	73,853
<b>TOTAL EXPENDITURES</b>		<b>12,982,777</b>	<b>8,796,983</b>	<b>21,779,760</b>	<b>13,850,261</b>	<b>7,938,222</b>	<b>21,788,484</b>	<b>14,830,975</b>	<b>7,194,648</b>	<b>22,025,622</b>
<b>NET INCREASE/DECREASE IN FUND BALANCE</b>		<b>(359,703)</b>	<b>105,288</b>	<b>(254,415)</b>	<b>(785,759)</b>	<b>(1,065,000)</b>	<b>(1,850,759)</b>	<b>(1,618,274)</b>	<b>(100,000)</b>	<b>(1,718,274)</b>
<b>BEGINNING BALANCE</b>		<b>3,771,138</b>	<b>2,753,576</b>	<b>6,524,714</b>	<b>3,411,435</b>	<b>2,858,864</b>	<b>6,270,299</b>	<b>2,625,676</b>	<b>1,793,864</b>	<b>4,419,540</b>
<b>ENDING BALANCE</b>		<b>3,411,435</b>	<b>2,858,864</b>	<b>6,270,299</b>	<b>2,625,676</b>	<b>1,793,864</b>	<b>4,419,540</b>	<b>1,007,402</b>	<b>1,693,864</b>	<b>2,701,266</b>

**Components of Ending Fund Balance**

NonSpendable-Rev Cash/Prepays/Stores	5,500		5,500	5,500		5,500	5,500		5,500
Legally Restricted		2,858,864	2,858,864		1,793,864	1,793,864		1,693,864	1,693,864
Assigned-Economic Uncertainty	1,851,300		1,851,300	1,852,021		1,852,021	881,125		881,125
Other Assignments	1,554,635		1,554,635	768,155		768,155	120,777		120,777
Unassigned/Unappropriated	-		0	-		0	-		0
Total	3,411,435	2,858,864	6,270,299	2,625,676	1,793,864	4,419,540	1,007,402	1,693,864	2,701,266

Estimated Funded ADA (incl NPS, County Office)	997.57	982.16	975.63
Estimated P-2 Actual ADA (incl NPS, County Ofc)	975.63	975.63	975.63
Estimated CBEDS Enrollment (including county office)	1061	1061	1061
Ratio CBEDS to Actual P-2 ADA	92%	92%	92%
Unrestricted Balance as % of Expend	15.66%	12.05%	4.57%



**Cascade Union Elementary School District**  
**Estimated Revenue Detail**  
**2023/24 Original Budget**

Object	Description	2023-24		2024-25		2025-26	
		Unrest	Rest	Unrest	Rest	Unrest	Rest
80xx	Revenue Limit (LCFF)	14,184,329		14,623,088		15,006,450	
8181	Federal Spec Ed		360,550		360,550		360,550
8181	Private School Assistance		5,277		5,277		5,277
8182	ERMHS		12,658		12,658		12,658
8260	Forest Reserve	29,640		29,640		29,640	
8290	CARES ESSER I 3210		-				
8290	CARES ESSER II 3212		-		0		
8290	CARES ESSER III 3213		230,291		0		0
8290	CARES ESSER III 3214		518,519		0		0
8290	CARES ESSER II 3216		-		-		
8290	CARES GEER II 3217		-		-		
8290	CARES ESSER III 3218		27,026		-		
8290	CARES ESSER III 3219		130,883		-		
8290	Title I		647,149		647,149		647,149
8290	Title I Deferred		22,112		3,703		
8290	Federal Title II A		73,737		73,737		73,737
8290	Federal Title II A Deferred		(2,023)		10,036		-
8290	Title IV Part A		52,150		52,150		52,150
8290	CSI		356,701		-		-
8290	ARPHCY Homeless		-		-		-
8287	Title III		10,998		10,998		10,998
8290	Title III		7,605		7,605		7,605
	<b>Total Federal</b>	<b>29,640</b>	<b>2,453,633</b>	<b>29,640</b>	<b>1,183,863</b>	<b>29,640</b>	<b>1,170,124</b>
8520	Kitchen Infrastructure 2022	-	263,902				
8550	Mandated Block Grant	31,700		31,700		31,700	
8560	Unrestricted Lottery	172,000		172,000		172,000	
8560	Restricted Lottery		67,800		67,800		67,800
8590	STRS on Behalf		570,159		570,159		570,159
8590	Learning Recovery BG	-	-	-		-	
8590	ELOP - Rs 2600 (sub yrs at expend lvs)		1,381,623		890,000		890,000
8590	Arts Music Instr BG	-	-				
8590	Pre-K Planning		27,000		27,000		27,000
8590	ERMHS Funding		72,707		72,707		72,707
8590	SpEd PreK Intervention		174,813		174,813		174,813
8590	Misc	1,084	-				
	<b>Total State</b>	<b>204,784</b>	<b>2,558,004</b>	<b>203,700</b>	<b>1,802,479</b>	<b>203,700</b>	<b>1,802,479</b>
8625	RDA Passthrough		90,000	-	90,000	-	90,000
8631	Sale of Equipment	975		975		975	
8650	Facility Rents	1,625		1,625		1,625	
8660	Interest	20,000		20,000	0	20,000	0
8677	Interagency Revenue - BV	-	100,322	-	100,322	-	100,322
8677	Interagency Revenue - Transportation	159,525		159,525	-	159,525	-
8677	Interagency Revenue - AUHSD	399,542		399,542	-	399,542	-
8677	Interagency Revenue - TLC	118,600		118,600		118,600	
8677	TLC Summer School Reimb		-				
8677	SCOE PD Reimb	-		-		-	
8677	SCOE Facility Use	-		-		-	
8677	SCOE CLSD Grant		-				
8677	Misc	2,135	-	2,135		2,135	
8689	Transportation Fees	-		-	-	-	-
8689	Preschool	24,000		24,000	-	24,000	-
8699	Student Device Fees	10,600		10,600		10,600	
8699	Donations		17,775		17,775		17,775
8699	E-Rate	50,000		50,000	-	50,000	-
8699	E-Rate Category 2 Reimb	-		-	-	-	-
8699	Misc	5,000		5,000	-	5,000	-
8699	PY NVSIG Reimb	10,000		10,000		10,000	
8699	Project SHARE Aide Support	24,982		24,982	-	24,982	-
8699	Daycare	-		-	-	-	-
8699	NVSIG Safety Incentive	5,135	-	5,135	-	5,135	-
8699	Medi-Cal LEA Billing		40,000		40,000		40,000
8699	CalSHAPE Grants		-		-		-
8792	ERICS Subsidy		-				
8677	ESY Reimb		1,000		1,000		1,000
8792	NPS, Excel Reimb		21,000	-	21,000	-	21,000
8792	Spec Ed AB602 funds (including TLC)		992,739	-	992,739	-	992,739
	<b>Total Local</b>	<b>832,119</b>	<b>1,262,836</b>	<b>832,119</b>	<b>1,262,836</b>	<b>832,119</b>	<b>1,262,836</b>
	<b>Total Income</b>	<b>15,250,872</b>	<b>6,274,473</b>	<b>15,688,547</b>	<b>4,249,178</b>	<b>16,071,909</b>	<b>4,235,439</b>

2,094,955

**Cascade Union Elementary School District**  
**Estimated Expenditure Changes**  
**2023/24 Original Budget**

<b>2024/25 Changes</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>Certificated Salaries</b>			
Estimated CTA Step & Column Adj 1.44%	62,091	11,176	73,268
Estimated ADMN Step and Column	12,391		12,391
CSI Salaries to Unrestricted	221,000	(221,000)	0
			0
			0
			0
Subtotal	295,482	(209,824)	85,659
<b>Classified Salaries</b>			
Estimated CSEA Step & Column 2.57%	19,871	7,154	27,025
Estimated TEAM Step & Column 1.41%	18,644	16,761	35,405
Estimated MGMT Step and Column 2.21%	6,732		6,732
Estimated CONF Step and Column 2.17%	11,277		11,277
ESSER III to Unrestricted	130,000	(130,000)	0
CSI Salaries to Unrestricted	32,500	(32,500)	(32,500)
			0
Subtotal	219,024	(138,585)	47,939
<b>Employee Benefits</b>			
Step Increases, Cert	18,054	2,709	20,763
Step Increases, Classified	22,078	9,341	31,419
STRS rate increase	0		0
PERS rate increase	54,346		54,346
ESSER III to Unrestricted	72,500	(72,500)	(72,500)
CSI Salaries to Unrestricted	101,000	(101,000)	0
			0
			0
			0
			0
			0
			0
			0
			0
Subtotal	267,978	(161,450)	34,028
<b>Books &amp; Supplies</b>			
ESSER III to Unres	35,000	(35,000)	0
Additional Adoptions		50,000	50,000
Subtotal	35,000	15,000	0
<b>Services &amp; Other Operating Exp's</b>			
Adjust Professional Development	50,000	(100,000)	(50,000)
			0
			0
			0
			0
			0
Subtotal	50,000	(100,000)	(50,000)
<b>Capital Outlay</b>			
Reduce Capital Outlay		(263,902)	(263,902)
			0
			0
			0
Subtotal	0	(263,902)	(263,902)
<b>Other Outgo, LTD</b>			
			0
			0
			0
Subtotal	0	0	0
<b>Transfers Out</b>			
			0
			0
Subtotal	0	0	0

**Cascade Union Elementary School District**  
**Estimated Expenditure Changes**  
**2023/24 Original Budget**

<b>2024/25 Changes</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>Certificated Salaries</b>			
Estimated CTA Step & Column Adj 1.44%	62,091	11,176	73,268
			0
Estimated ADMN Step and Column	12,391		12,391
			0
Subtotal	74,482	11,176	85,659
<b>Classified Salaries</b>			
Estimated CSEA Step & Column 2.57%	19,871	7,154	27,025
Estimated TEAM Step & Column 1.41%	18,644	16,761	35,405
Estimated MGMT Step and Column 2.21%	6,732		6,732
Estimated CONF Step and Column 2.17%	11,277		11,277
Classified Restricted to Unrestricted	400,000	(400,000)	0
			0
Subtotal	456,524	(376,085)	80,439
<b>Employee Benefits</b>			
Step Increases, Cert	18,166	2,726	20,892
Step Increases, Classified	15,333	2,848	18,181
STRS rate increase	0		0
PERS rate increase	31,968		31,968
Classified Restricted to Unrestricted	159,240	(159,240)	0
			0
Subtotal	224,707	(153,666)	71,041
<b>Books &amp; Supplies</b>			
			0
Restricted to Unrestricted	57,000	(57,000)	0
			0
Subtotal	57,000	(57,000)	0
<b>Services &amp; Other Operating Exp's</b>			
			0
Adjust Educ Efc	0		0
Restricted to Unrestricted	168,000	(168,000)	0
Subtotal	168,000	(168,000)	0
<b>Capital Outlay</b>			
			0
Reduce new phone system	0	0	0
Subtotal	0	0	0
<b>Other Outgo, LTD</b>			
			0
			0
			0
Subtotal	0	0	0
<b>Transfers Out</b>			
			0
			0
Subtotal	0	0	0

## Retirement rate increases

2023/24 Original Budget

STRS Rate Increase				
Creditable Certificated Salaries			\$	6,795,529
			Annual Increased GF Cost	Cumm Increase from 8.25%
Current Rate		8.25%		
Proposed Rates	2014-15	8.88%	\$ 42,812	\$ 42,812
	2015-16	10.73%	\$ 125,717	\$ 168,529
	2016-17	12.58%	\$ 125,717	\$ 294,246
	2017-18	14.43%	\$ 125,717	\$ 419,964
	2018-19	16.28%	\$ 125,717	\$ 545,681
	2019-20	17.10%	\$ 55,723	\$ 601,404
	2020-21	16.15%	\$ (64,558)	\$ 536,847
	2021-22	16.92%	\$ 52,326	\$ 589,172
	2022-23	19.10%	\$ 148,143	\$ 737,315
	2023-24	19.10%	\$ -	\$ 737,315
	2024-25	19.10%	\$ -	\$ 737,315
	2025-26	19.10%	\$ -	\$ 737,315

PERS Rate Increase				
Creditable Classified Salaries			\$	5,328,036
			Annual Increased GF Cost	Cumm Increase from 13-14 rate
Current Rate		11.44%		
Proposed Rates	2014-15	11.77%	\$ 17,529	\$ 17,529
	2015-16	11.847%	\$ 4,049	\$ 21,579
	2016-17	13.89%	\$ 108,745	\$ 130,324
	2017-18	15.53%	\$ 87,540	\$ 217,863
	2018-19	18.06%	\$ 134,853	\$ 352,716
	2019-20	19.72%	\$ 88,392	\$ 441,108
	2020-21	20.70%	\$ 52,161	\$ 493,270
	2021-22	22.91%	\$ 117,750	\$ 611,019
	2022-23	25.37%	\$ 131,070	\$ 742,089
	2023-24	26.68%	\$ 69,797	\$ 811,886
	2024-25	27.70%	\$ 54,346	\$ 866,232
	2025-26	28.30%	\$ 31,968	\$ 898,200

Combined Rate Increase Impact				
		Rate Increase from Current Rates	Annual Increased GF Cost	Cumm Increase from 13-14 rate
	2014-15	0.96%	\$ 60,341	\$ 60,341
	2015-16	2.89%	\$ 129,767	\$ 190,108
	2016-17	6.78%	\$ 234,462	\$ 424,570
	2017-18	10.27%	\$ 213,257	\$ 637,827
	2018-19	14.65%	\$ 260,570	\$ 898,397
	2019-20	17.13%	\$ 144,115	\$ 1,042,512
	2020-21	17.16%	\$ (12,396)	\$ 1,030,116
	2021-22	20.14%	\$ 170,075	\$ 1,200,191
	2022-23	24.78%	\$ 279,212	\$ 1,479,404
	2023-24	26.09%	\$ 69,797	\$ 1,549,201
	2024-25	27.11%	\$ 54,346	\$ 1,603,547
	2025-26	27.71%	\$ 31,968	\$ 1,635,515

**Cascade Union Elementary  
Cashflow Worksheet  
2022/23 Estimated Actuals Budget**

	Object	Budget	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	April							
<b>A. BEGINNING CASH</b>	<b>9110</b>		<b>3,787,194</b>	<b>2,749,248</b>	<b>1,780,510</b>	<b>2,858,180</b>	<b>2,806,810</b>	<b>3,067,583</b>
<b>B. RECEIPTS</b>								
LCFF Sources								
Principal Apportionment	8010-8019	7,631,152	406,320	406,320	731,376	731,376	731,376	731,376
EPA	8012	2,954,368	0	0	695,624	0	0	695,624
Property Taxes	8020-8079	3,777,048	0	0	164,822	0	5,780	1,954,549
Miscellaneous Funds	8080-8099	(1,134,724)	0	(45,436)	(90,872)	(135,458)	(83,620)	(83,620)
Federal Revenue	8100-8299	3,992,593	193,725	371,183	568,891	(860,437)	0	170,039
Other State Revenue	8300-8599	3,816,333	201,396	79,267	144,145	148,063	1,021,558	444,897
Other Local Revenue	8600-8799	2,853,269	92	55,043	242,069	206,808	143,561	376,409
Interfund Transfers In	8910-8929		0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0
Other Receipts/Non-Revenue			0	0	0	0	0	0
<b>TOTAL RECEIPTS</b>		<b>23,890,039</b>	<b>801,533</b>	<b>866,377</b>	<b>2,456,055</b>	<b>90,352</b>	<b>1,818,655</b>	<b>4,289,274</b>
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	1000-1999	7,063,232	72,258	629,959	642,733	618,975	637,238	615,894
Classified Salaries	2000-2999	4,123,736	122,275	372,216	353,527	362,481	351,009	355,752
Employee Benefits	3000-3999	5,182,029	88,102	406,595	418,880	383,361	409,427	404,739
Books, Supplies and Services	4000-5999	4,550,007	282,078	516,843	268,371	264,344	214,750	72,744
Capital Outlay	6000-6999	731,113	0	13,397	0	15,769	92,452	20,756
Other Outgo	7000-7499	(39,002)	0	0	0	0	0	0
Interfund Transfers Out	7600-7629	92,246	0	0	0	0	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0
Other Disbursements/ Non Expenditures			0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>		<b>21,703,361</b>	<b>564,714</b>	<b>1,939,010</b>	<b>1,683,512</b>	<b>1,644,930</b>	<b>1,704,876</b>	<b>1,469,886</b>
<b>D. PRIOR YEAR TRANSACTIONS</b>								
Assets		Beg Balance						
Cash Not in Treasury	9111-9199	(119,960)	0	0	0	0	0	0
Accts Receivable	9200-9299	2,831,258	183,731	259,889	459,976	1,501,421	79,080	327,052
Due From Other Funds	9310	138,551	0	0	0	0	0	0
Stores Inventory	9320		0	0	0	0	0	0
Prepaid Exp.	9330	5,648	5,648	0	0	0	0	0
Other Assets	9340		0	0	0	0	0	0
Total Assets		2,855,497	189,379	259,889	459,976	1,501,421	79,080	327,052
Liabilities								
Accounts Payable	9500-9599	(1,951,312)	(1,147,723)	(155,995)	(154,848)	1,787	67,914	59,779
Due to Other Funds	9610	(36,918)	0	0	0	0	0	0
Current Loans	9640		0	0	0	0	0	0
Deferred Revenues	9650	(316,421)	(316,421)	0	0	0	0	0
Total Liabilities		(2,304,651)	(1,464,144)	(155,995)	(154,848)	1,787	67,914	59,779
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>550,845</b>	<b>(1,274,765)</b>	<b>103,894</b>	<b>305,127</b>	<b>1,503,209</b>	<b>146,994</b>	<b>386,831</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			<b>(1,037,945)</b>	<b>(968,738)</b>	<b>1,077,670</b>	<b>(51,369)</b>	<b>260,773</b>	<b>3,206,220</b>
<b>F. ENDING CASH (A + E)</b>			<b>2,749,248</b>	<b>1,780,510</b>	<b>2,858,180</b>	<b>2,806,810</b>	<b>3,067,583</b>	<b>6,273,803</b>
<b>G. ENDING FUND BALANCE</b>								

## Page 2 of 2

	Object	January	February	March	April	May	June	Accruals / Adjustments	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	April								
A. BEGINNING CASH	9110	6,273,803	6,354,801	6,190,292	6,518,802	7,981,584	7,169,744		
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	731,376	623,169	616,004	622,743	686,804	536,804	76,108	7,631,152
EPA	8012	0	0	827,095	0	0	736,025	0	2,954,368
Property Taxes	8020-8079	289,286	0	0	1,237,711	3,287	121,614	0	3,777,048
Miscellaneous Funds	8080-8099	(83,620)	(83,620)	(171,619)	(88,483)	(106,013)	(162,363)	0	(1,134,724)
Federal Revenue	8100-8299	419,093	833,955	898,527	7,160	0	130,321	1,260,136	3,992,593
Other State Revenue	8300-8599	236,351	125,057	125,057	1,054,205	0	794,961	(558,625)	3,816,333
Other Local Revenue	8600-8799	256,065	109,696	99,886	198,491	152,000	456,024	557,124	2,853,269
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0
Other Receipts/Non-Revenue		0	0	0	0	0	0	0	0
TOTAL RECEIPTS		1,848,551	1,608,257	2,394,950	3,031,827	736,078	2,613,386	1,334,743	23,890,039
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	603,548	622,887	615,300	641,982	446,072	916,385	0	7,063,232
Classified Salaries	2000-2999	351,832	360,247	353,937	353,402	336,560	450,496	0	4,123,736
Employee Benefits	3000-3999	402,759	407,756	405,231	408,664	349,550	1,096,965	0	5,182,029
Books, Supplies and Services	4000-5999	430,997	253,343	532,152	388,875	224,184	201,326	900,000	4,550,007
Capital Outlay	6000-6999	6,935	67,085	28,132	35,438	53,739	397,410	0	731,113
Other Outgo	7000-7499	0	0	(72)	0	0	(38,930)	0	(39,002)
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	92,246	92,246
All Other Financing Uses	7630-7699	0	0	0	0	0	0	0	0
Other Disbursements/ Non Expenditures		0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		1,796,072	1,711,318	1,934,680	1,828,361	1,410,105	3,023,652	992,246	21,703,361
D. PRIOR YEAR TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199	0	0	0	0	0	0	(119,960)	(119,960)
Accts Receivable	9200-9299	(315)	1,198	9,416	3,270	6,540	0	0	2,831,258
Due From Other Funds	9310	0	0	138,551	0	0	0	0	138,551
Stores Inventory	9320	0	0	0	0	0	0	0	0
Prepaid Exp.	9330	0	0	(42,702)	0	0	0	42,702	5,648
Other Assets	9340	0	0	0	0	0	0	0	0
Total Assets		(315)	1,198	105,265	3,270	6,540	0	(77,258)	2,855,497
Liabilities									
Accounts Payable	9500-9599	28,834	(62,647)	(200,107)	256,046	(144,353)	(500,000)	0	(1,951,312)
Due to Other Funds	9610	0	0	(36,918)	0	0	0	0	(36,918)
Current Loans	9640	0	0	0	0	0	0	0	0
Deferred Revenues	9650	0	0	0	0	0	0	0	(316,421)
Total Liabilities		28,834	(62,647)	(237,025)	256,046	(144,353)	(500,000)	0	(2,304,651)
TOTAL PRIOR YEAR TRANSACTIONS		28,519	(61,449)	(131,761)	259,316	(137,813)	(500,000)	(77,258)	550,845
E. NET INCREASE/DECREASE (B - C + D)		80,998	(164,509)	328,510	1,462,782	(811,840)	(910,266)	265,239	2,737,523
F. ENDING CASH (A + E)		6,354,801	6,190,292	6,518,802	7,981,584	7,169,744	6,259,478		
G. ENDING FUND BALANCE									6,524,717

**Cascade Union Elementary**  
**Cashflow Worksheet**  
**2023/24 Adopted Budget**

	Object	Budget	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	N/A							
<b>A. BEGINNING CASH</b>	<b>9110</b>		<b>6,259,478</b>	<b>5,723,118</b>	<b>4,147,325</b>	<b>4,643,907</b>	<b>4,619,341</b>	<b>3,817,164</b>
<b>B. RECEIPTS</b>								
LCFF Sources								
Principal Apportionment	8010-8019	8,412,339	420,617	420,617	757,111	757,111	757,111	757,111
EPA	8012	3,142,839	0	0	785,710	0	0	785,710
Property Taxes	8020-8079	3,777,049	0	0	164,822	0	5,780	1,954,550
Miscellaneous Funds	8080-8099	(1,147,898)	0	(45,964)	(91,927)	(137,031)	(84,591)	(84,591)
Federal Revenue	8100-8299	2,483,273	89,175	0	0	230,000	0	511,201
Other State Revenue	8300-8599	2,762,788	157,000	15,892	422,502	22,502	54,202	22,502
Other Local Revenue	8600-8799	2,094,955	39,710	101,375	138,339	143,339	138,339	198,339
Interfund Transfers In	8910-8929		0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0
Other Receipts/Non-Revenue			0	0	0	0	0	0
<b>TOTAL RECEIPTS</b>		<b>21,525,345</b>	<b>706,502</b>	<b>491,921</b>	<b>2,176,556</b>	<b>1,015,921</b>	<b>870,841</b>	<b>4,144,821</b>
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	1000-1999	7,319,873	74,883	652,848	666,087	641,465	660,392	638,273
Classified Salaries	2000-2999	4,406,624	130,664	397,751	377,779	387,347	375,088	380,157
Employee Benefits	3000-3999	5,435,419	92,410	426,477	439,362	402,107	429,447	424,530
Books, Supplies and Services	4000-5999	4,319,091	333,786	611,585	317,566	312,801	254,116	86,078
Capital Outlay	6000-6999	263,902	0	4,836	0	5,692	33,371	7,492
Other Outgo	7000-7499	(39,002)	0	0	0	0	0	0
Interfund Transfers Out	7600-7629	73,853	0	0	0	0	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0
Other Disbursements/ Non Expenditures			0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>		<b>21,779,760</b>	<b>631,743</b>	<b>2,093,497</b>	<b>1,800,795</b>	<b>1,749,412</b>	<b>1,752,414</b>	<b>1,536,530</b>
<b>D. PRIOR YEAR TRANSACTIONS</b>								
Assets		Beg Balance						
Cash Not in Treasury	9111-9199	(119,960)	0	0	0	0	0	0
Accts Receivable	9200-9299	1,334,743	86,617	122,520	216,847	707,817	37,281	154,182
Due From Other Funds	9310	0	0	0	0	0	0	0
Stores Inventory	9320		0	0	0	0	0	0
Prepaid Exp.	9330	42,702	14,000	0	0	0	0	0
Other Assets	9340		0	0	0	0	0	0
Total Assets		1,257,485	100,617	122,520	216,847	707,817	37,281	154,182
Liabilities								
Accounts Payable	9500-9599	(900,000)	(711,736)	(96,737)	(96,026)	1,108	42,116	37,071
Due to Other Funds	9610	(92,246)	0	0	0	0	0	0
Current Loans	9640		0	0	0	0	0	0
Deferred Revenues	9650		0	0	0	0	0	0
Total Liabilities		(992,246)	(711,736)	(96,737)	(96,026)	1,108	42,116	37,071
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>265,239</b>	<b>(611,119)</b>	<b>25,783</b>	<b>120,821</b>	<b>708,925</b>	<b>79,396</b>	<b>191,253</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			<b>(536,360)</b>	<b>(1,575,793)</b>	<b>496,582</b>	<b>(24,566)</b>	<b>(802,177)</b>	<b>2,799,545</b>
<b>F. ENDING CASH (A + E)</b>			<b>5,723,118</b>	<b>4,147,325</b>	<b>4,643,907</b>	<b>4,619,341</b>	<b>3,817,164</b>	<b>6,616,708</b>
<b>G. ENDING FUND BALANCE</b>								

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	Object	January	February	March	April	May	June	Accruals / Adjustments	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	N/A								
A. BEGINNING CASH	9110	6,616,708	6,665,243	6,086,331	5,716,507	6,609,602	6,192,013		
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	757,111	757,111	757,111	757,111	757,111	757,111	(5)	8,412,339
EPA	8012	0	0	785,710	0	0	785,710	0	3,142,839
Property Taxes	8020-8079	289,286	0	0	1,237,711	3,287	121,614	0	3,777,049
Miscellaneous Funds	8080-8099	(84,591)	(84,591)	(173,611)	(89,510)	(107,244)	(164,248)	0	(1,147,898)
Federal Revenue	8100-8299	0	220,000	137,418	0	290,000	474,176	531,303	2,483,273
Other State Revenue	8300-8599	616,354	22,502	22,502	482,452	22,502	593,745	308,133	2,762,788
Other Local Revenue	8600-8799	189,048	158,194	158,194	163,194	159,794	203,194	303,898	2,094,955
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0
Other Receipts/Non-Revenue		0	0	0	0	0	0	0	0
TOTAL RECEIPTS		1,767,207	1,073,216	1,687,323	2,550,957	1,125,450	2,771,301	1,143,329	21,525,345
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	625,478	645,520	637,657	665,309	462,280	949,682	0	7,319,873
Classified Salaries	2000-2999	375,968	384,960	378,217	377,645	359,648	481,400	0	4,406,624
Employee Benefits	3000-3999	422,453	427,694	425,046	428,647	366,642	1,150,604	0	5,435,419
Books, Supplies and Services	4000-5999	310,003	331,454	296,225	299,776	200,000	65,699	900,000	4,319,091
Capital Outlay	6000-6999	2,503	24,215	10,154	12,792	0	162,846	0	263,902
Other Outgo	7000-7499	0	0	0	0	0	(39,002)	0	(39,002)
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	73,853	73,853
All Other Financing Uses	7630-7699	0	0	0	0	0	0	0	0
Other Disbursements/ Non Expenditures		0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		1,736,406	1,813,843	1,747,299	1,784,168	1,388,570	2,771,230	973,853	21,779,760
D. PRIOR YEAR TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199	0	0	0	0	0	0	(119,960)	(119,960)
Accts Receivable	9200-9299	(148)	200,565	(93,510)	(32,475)	(64,951)	0	0	1,334,743
Due From Other Funds	9310	0	0	0	0	0	0	0	0
Stores Inventory	9320	0	0	0	0	0	0	0	0
Prepaid Exp.	9330	0	0	0	0	0	0	28,702	42,702
Other Assets	9340	0	0	0	0	0	0	0	0
Total Assets		(148)	200,565	(93,510)	(32,475)	(64,951)	0	(91,258)	1,257,485
Liabilities									
Accounts Payable	9500-9599	17,881	(38,849)	(124,092)	158,781	(89,517)	0	0	(900,000)
Due to Other Funds	9610	0	0	(92,246)	0	0	0	0	(92,246)
Current Loans	9640	0	0	0	0	0	0	0	0
Deferred Revenues	9650	0	0	0	0	0	0	0	0
Total Liabilities		17,881	(38,849)	(216,338)	158,781	(89,517)	0	0	(992,246)
TOTAL PRIOR YEAR TRANSACTIONS		17,732	161,716	(309,848)	126,306	(154,468)	0	(91,258)	265,239
E. NET INCREASE/DECREASE (B - C + D)		48,534	(578,911)	(369,824)	893,095	(417,589)	71	78,218	10,824
F. ENDING CASH (A + E)		6,665,243	6,086,331	5,716,507	6,609,602	6,192,013	6,192,085		
G. ENDING FUND BALANCE									6,270,302



Cascade Union Elementary (69914) - 2023/24 OB LCFF		6/14/2023						
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>SUMMARY OF FUNDING</b>								
<b>General Assumptions</b>								
COLA & Augmentation	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LCFF Entitlement</b>								
Base Grant	\$8,120,274	\$8,458,129	\$9,440,847	\$10,041,767	\$10,274,948	\$10,541,759	\$10,878,222	\$11,221,727
Grade Span Adjustment	382,037	399,116	447,643	475,432	485,198	497,961	514,156	530,349
Supplemental Grant	1,360,030	1,374,821	1,514,125	1,635,635	1,697,736	1,741,847	1,797,489	1,854,243
Concentration Grant	1,061,939	1,301,705	1,385,773	1,555,915	1,670,889	1,714,303	1,769,065	1,824,921
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-ons: Home-to-School Transportation	338,188	338,188	338,188	365,987	380,407	392,922	405,456	418,268
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	101,268	109,592	113,910	117,658	121,411	125,248
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$11,262,468</b>	<b>\$11,871,959</b>	<b>\$13,227,844</b>	<b>\$14,184,328</b>	<b>\$14,623,088</b>	<b>\$15,006,450</b>	<b>\$15,485,799</b>	<b>\$15,974,756</b>
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>11,262,468</b>	<b>11,871,959</b>	<b>13,227,844</b>	<b>14,184,328</b>	<b>14,623,088</b>	<b>15,006,450</b>	<b>15,485,799</b>	<b>15,974,756</b>
<b>LCFF Entitlement Per ADA</b>	<b>\$ 10,846</b>	<b>\$ 11,532</b>	<b>\$ 13,035</b>	<b>\$ 14,219</b>	<b>\$ 14,889</b>	<b>\$ 15,381</b>	<b>\$ 15,873</b>	<b>\$ 16,374</b>
<b>Components of LCFF By Object Code</b>								
State Aid (Object Code 8011)	\$ 5,852,777	\$ 5,651,980	\$ 7,631,152	\$ 8,412,339	\$ 8,743,193	\$ 9,048,106	\$ 9,422,186	\$ 9,803,537
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 3,039,965	\$ 3,665,807	\$ 2,954,368	\$ 3,142,839	\$ 3,216,207	\$ 3,299,932	\$ 3,405,201	\$ 3,512,807
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ 3,182,280	\$ 3,518,013	\$ 3,777,048	\$ 3,777,048	\$ 3,846,803	\$ 3,846,803	\$ 3,846,803	\$ 3,846,803
In-Lieu of Property Taxes (Object Code 8096)	(812,554)	(963,841)	(1,134,724)	(1,147,898)	(1,183,115)	(1,188,391)	(1,188,391)	(1,188,391)
<i>Property Taxes net of In-Lieu</i>	<i>\$ 2,369,726</i>	<i>\$ 2,554,172</i>	<i>\$ 2,642,324</i>	<i>\$ 2,629,150</i>	<i>\$ 2,663,688</i>	<i>\$ 2,658,412</i>	<i>\$ 2,658,412</i>	<i>\$ 2,658,412</i>
<b>TOTAL FUNDING</b>	<b>11,262,468</b>	<b>11,871,959</b>	<b>13,227,844</b>	<b>14,184,328</b>	<b>14,623,088</b>	<b>15,006,450</b>	<b>15,485,799</b>	<b>15,974,756</b>
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes	\$ (3,039,965)	\$ (3,665,807)	\$ (2,954,368)	\$ (3,142,839)	\$ (3,216,207)	\$ (3,299,932)	\$ (3,405,201)	\$ (3,512,807)
EPA in Excess to LCFF Funding	\$ 3,039,965	\$ 3,665,807	\$ 2,954,368	\$ 3,142,839	\$ 3,216,207	\$ 3,299,932	\$ 3,405,201	\$ 3,512,807
<b>Total LCFF Entitlement</b>	<b>11,262,468</b>	<b>11,871,959</b>	<b>13,227,844</b>	<b>14,184,328</b>	<b>14,623,088</b>	<b>15,006,450</b>	<b>15,485,799</b>	<b>15,974,756</b>
<b>SUMMARY OF EPA</b>								
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
EPA (for LCFF Calculation purposes)	\$ 3,039,965	\$ 3,665,807	\$ 2,954,368	\$ 3,142,839	\$ 3,216,207	\$ 3,299,932	\$ 3,405,201	\$ 3,512,807
EPA, Current Year (Object Code 8012)	\$ 3,039,965	\$ 3,665,807	\$ 2,954,368	\$ 3,142,839	\$ 3,216,207	\$ 3,299,932	\$ 3,405,201	\$ 3,512,807
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ 2,188.00	\$ (38,578.00)	\$ (50,887.00)	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

Cascade Union Elementary (69914) - 2023/24 OB LCFF				6/14/2023				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES								
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 8,502,311	\$ 8,857,245	\$ 9,888,490	\$ 10,517,199	\$ 10,760,146	\$ 11,039,720	\$ 11,392,378	\$ 11,752,076
Supplemental and Concentration Grant funding in the LCAP year	\$ 2,421,969	\$ 2,676,526	\$ 2,899,898	\$ 3,191,550	\$ 3,368,625	\$ 3,456,150	\$ 3,566,554	\$ 3,679,164
Percentage to Increase or Improve Services	28.49%	30.22%	29.33%	30.35%	31.31%	31.31%	31.31%	31.31%
SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	1,028	1,058	1,060	1,060	1,060	1,060	1,060	1,060
COE Enrollment	3	3	1	1	1	1	1	1
Total Enrollment	1,031	1,061	1,061	1,061	1,061	1,061	1,061	1,061
Unduplicated Pupil Count	773	799	836	836	836	836	836	836
COE Unduplicated Pupil Count	3	2	1	1	1	1	1	1
Total Unduplicated Pupil Count	776	801	837	837	837	837	837	837
Rolling %, Supplemental Grant	79.9800%	77.6100%	76.5600%	77.7600%	78.8900%	78.8900%	78.8900%	78.8900%
Rolling %, Concentration Grant	79.9800%	77.6100%	76.5600%	77.7600%	78.8900%	78.8900%	78.8900%	78.8900%

Cascade Union Elementary (69914) - 2023/24 OB LCFF			6/14/2023					
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>SUMMARY OF LCFF ADA</b>								
<b>Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>								
Grades TK-3			465.30	465.30	449.37	441.04	441.04	441.04
Grades 4-6	Non Applicable Until 2022-23		306.18	306.18	312.43	308.63	308.63	308.63
Grades 7-8			236.32	236.32	219.29	211.86	211.86	211.86
Grades 9-12			-	-	-	-	-	-
<b>LCFF Subtotal</b>	-	-	1,007.80	1,007.80	981.09	961.53	961.53	961.53
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	-	-	1,007.80	1,007.80	981.09	961.53	961.53	961.53
<b>Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>								
Grades TK-3		465.30	465.30	449.37	441.04	441.04	441.04	441.04
Grades 4-6	Non Applicable Until 2022-23	306.18	306.18	312.43	308.63	308.63	308.63	308.63
Grades 7-8		236.32	236.32	219.29	211.86	211.86	211.86	211.86
Grades 9-12		-	-	-	-	-	-	-
<b>LCFF Subtotal</b>	-	1,007.80	1,007.80	981.09	961.53	961.53	961.53	961.53
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	-	1,007.80	1,007.80	981.09	961.53	961.53	961.53	961.53
<b>Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>								
Grades TK-3	465.30	465.30	452.19	441.04	441.04	441.04	441.04	441.04
Grades 4-6	306.18	306.18	315.13	308.63	308.63	308.63	308.63	308.63
Grades 7-8	236.32	236.32	219.29	211.86	211.86	211.86	211.86	211.86
Grades 9-12	-	-	-	-	-	-	-	-
<b>LCFF Subtotal</b>	1,007.80	1,007.80	986.61	961.53	961.53	961.53	961.53	961.53
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	1,007.80	1,007.80	986.61	961.53	961.53	961.53	961.53	961.53
<b>Prior 3-Year Average ADA (adjusted for +/- current year charter shift) - Effective beginning in 2022-23</b>								
Grades TK-3			460.93	451.90	443.82	441.04	441.04	441.04
Grades 4-6	Non Applicable Until 2022-23		309.16	309.08	309.90	308.63	308.63	308.63
Grades 7-8			230.64	222.49	214.34	211.86	211.86	211.86
Grades 9-12			-	-	-	-	-	-
<b>LCFF Subtotal</b>			1,000.73	983.47	968.06	961.53	961.53	961.53
NSS			-	-	-	-	-	-
<b>Combined Subtotal</b>			1,000.73	983.47	968.06	961.53	961.53	961.53
<b>Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average</b>	-	-	5.52	-	-	-	-	-
<b>Current Year ADA</b>								
Grades TK-3	465.30	449.37	441.04	441.04	441.04	441.04	441.04	441.04
Grades 4-6	306.18	312.43	308.63	308.63	308.63	308.63	308.63	308.63
Grades 7-8	236.32	219.29	211.86	211.86	211.86	211.86	211.86	211.86
Grades 9-12	-	-	-	-	-	-	-	-
<b>LCFF Subtotal</b>	1,007.80	981.09	961.53	961.53	961.53	961.53	961.53	961.53
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	1,007.80	981.09	961.53	961.53	961.53	961.53	961.53	961.53
<b>Change in LCFF ADA (excludes NSS ADA)</b>	-	(26.71)	(25.08)	-	-	-	-	-
	No Change	Decline	Decline	No Change	No Change	No Change	No Change	No Change
<b>Funded LCFF ADA (greater of current year, prior year or 3-prior year average)</b>								
Grades TK-3	465.30	465.30	460.93	451.90	443.82	441.04	441.04	441.04
Grades 4-6	306.18	306.18	309.16	309.08	309.90	308.63	308.63	308.63
Grades 7-8	236.32	236.32	230.64	222.49	214.34	211.86	211.86	211.86
Grades 9-12	-	-	-	-	-	-	-	-
<b>Subtotal</b>	1,007.80	1,007.80	1,000.73	983.47	968.06	961.53	961.53	961.53
	Current	Prior	3-PY Average	3-PY Average	3-PY Average	Current	Current	Current
<b>Funded NSS ADA</b>								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-	-	-

Cascade Union Elementary (69914) - 2023/24 OB LCFF		6/14/2023						
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>NPS, CDS, &amp; COE Operated</b>								
Grades TK-3	11.65	8.71	8.79	8.79	8.79	8.79	8.79	8.79
Grades 4-6	8.60	8.79	5.19	5.19	5.19	5.19	5.19	5.19
Grades 7-8	10.37	4.22	0.12	0.12	0.12	0.12	0.12	0.12
Grades 9-12	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>30.62</b>	<b>21.72</b>	<b>14.10</b>	<b>14.10</b>	<b>14.10</b>	<b>14.10</b>	<b>14.10</b>	<b>14.10</b>
<b>ACTUAL ADA (Current Year Only)</b>								
Grades TK-3	476.95	458.08	449.83	449.83	449.83	449.83	449.83	449.83
Grades 4-6	314.78	321.22	313.82	313.82	313.82	313.82	313.82	313.82
Grades 7-8	246.69	223.51	211.98	211.98	211.98	211.98	211.98	211.98
Grades 9-12	-	-	-	-	-	-	-	-
<b>Total Actual ADA</b>	<b>1,038.42</b>	<b>1,002.81</b>	<b>975.63</b>	<b>975.63</b>	<b>975.63</b>	<b>975.63</b>	<b>975.63</b>	<b>975.63</b>
<b>TOTAL FUNDED ADA</b>								
Grades TK-3	476.95	474.01	469.72	460.69	452.61	449.83	449.83	449.83
Grades 4-6	314.78	314.97	314.35	314.27	315.09	313.82	313.82	313.82
Grades 7-8	246.69	240.54	230.76	222.61	214.46	211.98	211.98	211.98
Grades 9-12	-	-	-	-	-	-	-	-
<b>Total Funded ADA</b>	<b>1,038.42</b>	<b>1,029.52</b>	<b>1,014.83</b>	<b>997.57</b>	<b>982.16</b>	<b>975.63</b>	<b>975.63</b>	<b>975.63</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	26.71	39.20	21.94	6.53	-	-	-
<b>FUNDED ADA for the Transitional Kindergarten Add-on</b>								
Current Year TK ADA	-	-	36.00	36.00	36.00	36.00	36.00	36.00

Cascade Union Elementary (69914) - 2023/24 OB LCFF				6/14/2023							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28			
PER-ADA FUNDING LEVELS											
Base, Supplemental and Concentration Rate per ADA											
Grades TK-3	\$ 10,925	\$ 11,635	\$ 13,086	\$ 14,274	\$ 14,945	\$ 15,436	\$ 15,930	\$ 16,433			
Grades 4-6	\$ 10,045	\$ 10,697	\$ 12,032	\$ 13,125	\$ 13,743	\$ 14,194	\$ 14,647	\$ 15,109			
Grades 7-8	\$ 10,343	\$ 11,014	\$ 12,389	\$ 13,513	\$ 14,148	\$ 14,613	\$ 15,079	\$ 15,556			
Grades 9-12	\$ 12,299	\$ 13,096	\$ 14,732	\$ 16,068	\$ 16,824	\$ 17,377	\$ 17,931	\$ 18,498			
Base Grants											
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336			
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507			
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847			
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731			
Grade Span Adjustment											
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179			
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357			
Prorated Base, Supplemental and Concentration Rate per ADA											
Grades TK-3	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,951	\$ 11,382	\$ 11,756	\$ 12,132	\$ 12,515			
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507			
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847			
Grades 9-12	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,327	\$ 12,813	\$ 13,234	\$ 13,656	\$ 14,088			
Prorated Base Grants											
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336			
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507			
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847			
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731			
Prorated Grade Span Adjustment											
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179			
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357			
Supplemental Grant											
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	20%	20%			
Grades TK-3	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,276	\$ 2,351	\$ 2,426	\$ 2,503			
Grades 4-6	\$ 1,564	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,093	\$ 2,162	\$ 2,231	\$ 2,301			
Grades 7-8	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,155	\$ 2,226	\$ 2,297	\$ 2,369			
Grades 9-12	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,563	\$ 2,647	\$ 2,731	\$ 2,818			
Actual - 1.00 ADA, Local UPP as follows:											
	79.98%	77.61%	76.56%	77.76%	78.89%	78.89%	78.89%	78.89%			
Grades TK-3	\$ 1,360	\$ 1,387	\$ 1,549	\$ 1,703	\$ 1,796	\$ 1,855	\$ 1,914	\$ 1,975			
Grades 4-6	\$ 1,251	\$ 1,275	\$ 1,425	\$ 1,566	\$ 1,651	\$ 1,706	\$ 1,760	\$ 1,816			
Grades 7-8	\$ 1,288	\$ 1,313	\$ 1,467	\$ 1,612	\$ 1,700	\$ 1,756	\$ 1,812	\$ 1,869			
Grades 9-12	\$ 1,531	\$ 1,561	\$ 1,744	\$ 1,917	\$ 2,022	\$ 2,088	\$ 2,155	\$ 2,223			
Concentration Grant (>55% population)											
	50%	65%	65%	65%	65%	65%	65%	65%			
Maximum - 1.00 ADA, 100% UPP											
Grades TK-3	\$ 4,252	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,398	\$ 7,641	\$ 7,886	\$ 8,135			
Grades 4-6	\$ 3,909	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,803	\$ 7,027	\$ 7,251	\$ 7,480			
Grades 7-8	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,739	\$ 7,004	\$ 7,234	\$ 7,465	\$ 7,701			
Grades 9-12	\$ 4,786	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,328	\$ 8,602	\$ 8,876	\$ 9,157			
Actual - 1.00 ADA, Local UPP >55% as follows:											
	24.9800%	22.6100%	21.5600%	22.7600%	23.8900%	23.8900%	23.8900%	23.8900%			
Grades TK-3	\$ 1,062	\$ 1,313	\$ 1,418	\$ 1,620	\$ 1,767	\$ 1,826	\$ 1,884	\$ 1,943			
Grades 4-6	\$ 976	\$ 1,207	\$ 1,304	\$ 1,490	\$ 1,625	\$ 1,679	\$ 1,732	\$ 1,787			
Grades 7-8	\$ 1,005	\$ 1,243	\$ 1,343	\$ 1,534	\$ 1,673	\$ 1,728	\$ 1,783	\$ 1,840			
Grades 9-12	\$ 1,196	\$ 1,478	\$ 1,596	\$ 1,824	\$ 1,990	\$ 2,055	\$ 2,121	\$ 2,188			

District	Cascade Union Elementary School District
Budget Period	2023/24 Original Budget

SB858, chaptered on June 20, 2014, imposes new requirements for budgets beginning with 2015/16. As stated in Ed Code 42127(a)(2)(B), the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties adopted by the state board, shall, in conjunction with the public hearing to adopt the budget, provide all of the following for public review and discussion:

1. The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
2. The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
3. A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties.

The governing board of a school district shall include this required information in its budgetary submission each time it files an adopted or revised budget with the county superintendent of schools.

The attached schedule provides the required disclosure for the District for this budget period.

District: Cascade Union Elementary  
CDS #: 45-69914

**2023/24 Original Budget**  
**Balances Above Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances Above the 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 above the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances				
Objects 9780/9789/9790				
Form	Fund	2023-24	2024-25	2025-26
01	General Fund	\$3,405,935.00	\$2,620,176.00	\$1,001,902.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	\$0.00	\$0.00
Total Assigned and Unassigned Ending Fund Balances		\$3,405,935.00	\$2,620,176.00	\$1,001,902.00
District Standard Reserve Level		4%	4%	4%
Less District Minimum Reserve for Economic Uncertainties (board mandate at 8.5%, 4% 2025-26)		\$1,851,300.00	\$1,852,021.00	\$881,125.00
Remaining Balance to Substantiate Need		\$1,554,635.00	\$768,155.00	\$120,777.00

Reasons for Fund Balances Above the Minimum Reserve for Economic Uncertainties					
Form	Fund	Description of Need	2023-24	2024-25	2025-26
01	General Fund	Reserve for Future Deficits	\$1,554,635.00	\$768,155.00	\$120,777.00
Insert Lines above as needed					
Total of Substantiated Needs			\$1,554,635.00	\$768,155.00	\$120,777.00

Remaining Unsubstantiated Balance	\$0.00	\$0.00	\$0.00
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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.

**Cascade Union Elementary School District**  
**Expenditures through: June 30, 2024**  
**For Fund 01, Resource 1400 Education Protection Account**

<b>Description</b>	<b>Object Codes</b>	<b>Amount</b>
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	3,142,839.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>3,142,839.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		<b>Function Codes</b>
Instruction	1000-1999	3,142,839.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>3,142,839.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>



Model OB24-01 Original Budget

Fiscal Year 2023/24

Cascade UESD General Fund

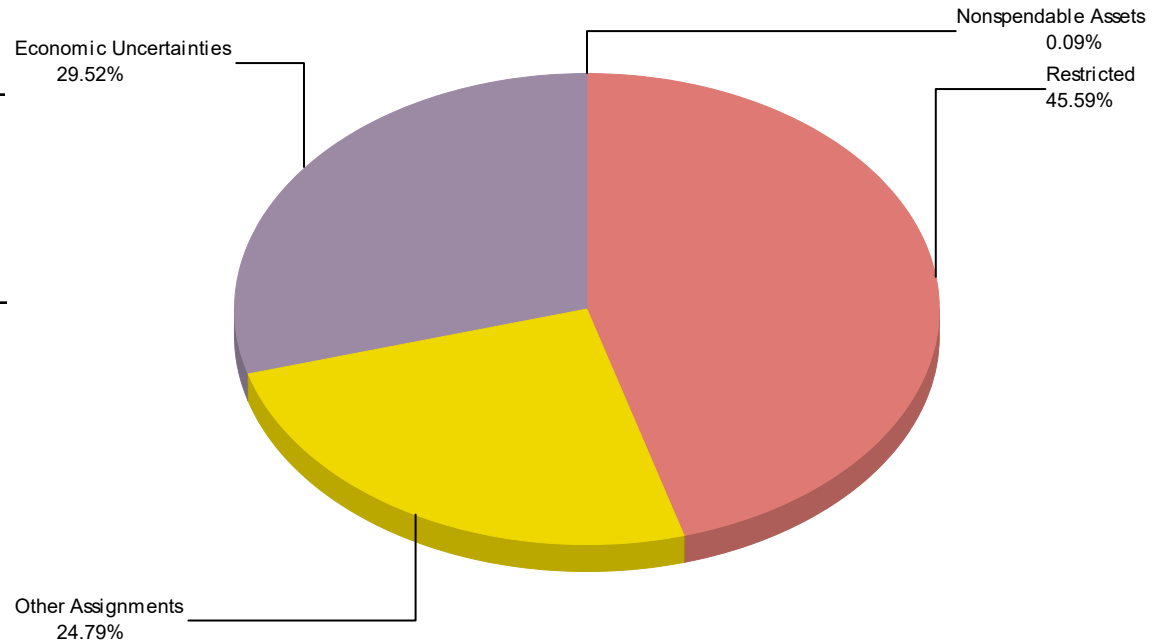
	Dollars per ADA	Total Amount
Beginning Fund Balance	\$6,685.16	\$6,524,714
+ Total Resources	\$22,054.66	\$21,525,345
- Total Uses	\$22,315.33	\$21,779,760
Ending Fund Balance	\$6,424.49	\$6,270,299
Fund Balance Difference	\$260.67-	\$254,415-

## Ending Fund Balance Components

## Ending Fund Balance Components

## Amount

Nonspendable Assets	5,500
Restricted	2,858,864
Stabilization Arrangements	0
Other Committed	0
Other Assignments	1,554,635
Reserve for Economic Uncertainties	1,851,300
Other Assigned	0



Model OB24-01 Original Budget

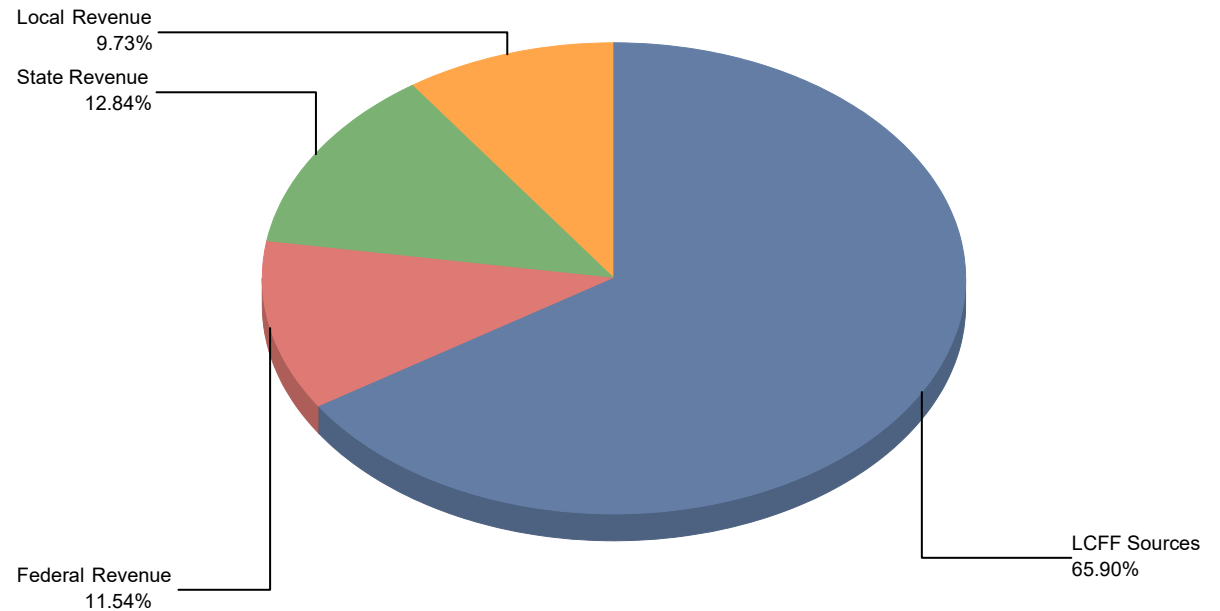
Fiscal Year 2023/24

Cascade UESD General Fund

## Total Revenue Summary

(as % of Total Revenue)

Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	14,533.12	14,184,329
Federal Revenue	2,544.34	2,483,273
Other State Revenue	2,830.73	2,762,788
Other Local Revenue	2,146.47	2,094,955
<b>Total Revenue</b>	<b>\$22,054.66</b>	<b>\$21,525,345</b>
<b>Transfer In &amp; Others</b>	<b>\$0.00</b>	<b>\$0</b>
<b>Total Resources</b>	<b>\$22,054.66</b>	<b>\$21,525,345</b>



Model OB24-01 Original Budget

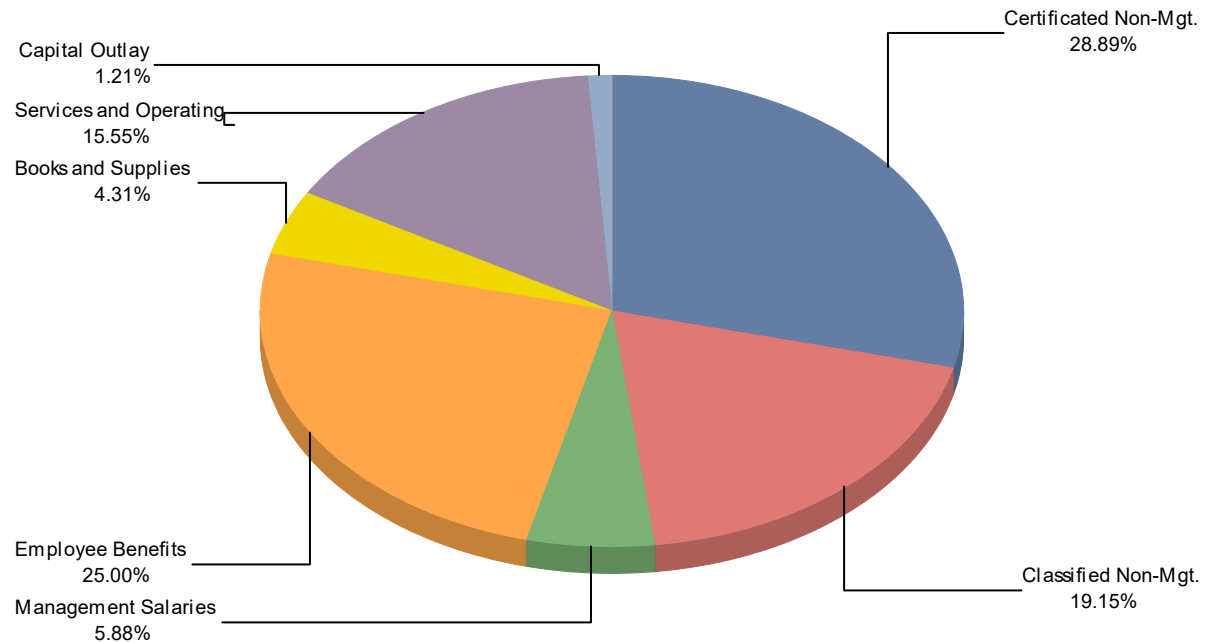
Fiscal Year 2023/24

Cascade UESD General Fund

## Total Expenditure Summary

(as % of Total Expenditure)

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	6,436.76	6,282,275
Class. Non-Mgt. Salaries	4,266.96	4,164,553
Management Salaries	1,311.14	1,279,669
Employee Benefits	5,569.08	5,435,419
Books and Supplies	961.27	938,196
Services and Operating	3,464.03	3,380,895
Capital Outlay	270.39	263,902
Other Outgo	39.96-	39,002-
<b>Total Expenditure</b>	<b>\$22,239.66</b>	<b>\$21,705,907</b>
<b>Transfer out and Other:</b>	<b>\$75.67</b>	<b>\$73,853</b>
<b>Total Uses</b>	<b>\$22,315.33</b>	<b>\$21,779,760</b>



Model OB24-01 Original Budget

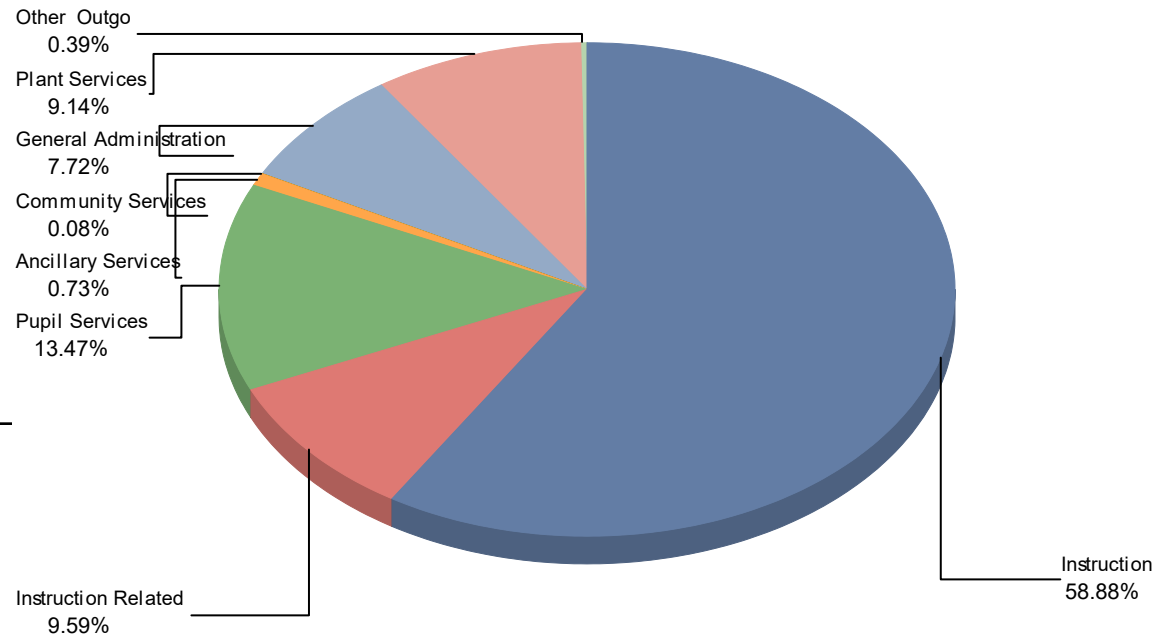
Fiscal Year 2023/24

Cascade UESD General Fund

## Total Expenditure by Function Summary

(as % of Total Expenditure)

Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	13,138.47	12,823,144
Instruction Related Services	2,139.45	2,088,100
Pupil Services	3,005.37	2,933,242
Ancillary Services	163.45	159,525
Community Services	17.71	17,282
Enterprise	0.00	0
General Administration*	1,722.35	1,681,018
Plant Services	2,040.57	1,991,598
Other Outgo	87.96	85,851
<b>Total</b>	<b>\$22,315.33</b>	<b>\$21,779,760</b>



### \* General Administration Expenditure Breakdown:

Board and Supt. Administration	442.27	431,657
Other General Administration	920.68	898,588
Centralized Data Processing	359.40	350,773

G = General  
Ledger Data; S =  
Supplemental  
Data

Data Supplied For:			
Form	Description	2022-23 Estimated Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

MYP	Multi year Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

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

			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	13,227,845.00	0.00	13,227,845.00	14,184,329.00	0.00	14,184,329.00	7.2%
2) Federal Revenue		8100-8299	29,640.00	3,962,953.00	3,992,593.00	29,640.00	2,453,633.00	2,483,273.00	-37.8%
3) Other State Revenue		8300-8599	204,784.00	3,611,549.00	3,816,333.00	204,784.00	2,558,004.00	2,762,788.00	-27.6%
4) Other Local Revenue		8600-8799	1,168,538.00	1,684,731.00	2,853,269.00	832,119.00	1,262,836.00	2,094,955.00	-26.6%
5) TOTAL, REVENUES			14,630,807.00	9,259,233.00	23,890,040.00	15,250,872.00	6,274,473.00	21,525,345.00	-9.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,389,046.00	2,674,186.00	7,063,232.00	5,138,559.00	2,181,314.00	7,319,873.00	3.6%
2) Classified Salaries		2000-2999	2,082,820.00	2,040,916.00	4,123,736.00	2,510,670.00	1,895,954.00	4,406,624.00	6.9%
3) Employee Benefits		3000-3999	2,732,405.00	2,449,624.00	5,182,029.00	3,191,476.00	2,243,943.00	5,435,419.00	4.9%
4) Books and Supplies		4000-4999	690,666.00	359,812.00	1,050,478.00	580,264.00	357,932.00	938,196.00	-10.7%
5) Services and Other Operating Expenditures		5000-5999	1,595,738.00	1,903,791.00	3,499,529.00	1,625,072.00	1,755,823.00	3,380,895.00	-3.4%
6) Capital Outlay		6000-6999	348,459.00	382,654.00	731,113.00	0.00	263,902.00	263,902.00	-63.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,000.00	10,998.00	11,998.00	1,000.00	10,998.00	11,998.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(88,117.00)	37,117.00	(51,000.00)	(88,117.00)	37,117.00	(51,000.00)	0.0%
9) TOTAL, EXPENDITURES			11,752,017.00	9,859,098.00	21,611,115.00	12,958,924.00	8,746,983.00	21,705,907.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,878,790.00	(599,865.00)	2,278,925.00	2,291,948.00	(2,472,510.00)	(180,562.00)	-107.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	42,246.00	50,000.00	92,246.00	23,853.00	50,000.00	73,853.00	-19.9%
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	(2,504,689.00)	2,504,689.00	0.00	(2,627,798.00)	2,627,798.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,546,935.00)	2,454,689.00	(92,246.00)	(2,651,651.00)	2,577,798.00	(73,853.00)	-19.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			331,855.00	1,854,824.00	2,186,679.00	(359,703.00)	105,288.00	(254,415.00)	-111.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,439,283.00	898,752.00	4,338,035.00	3,771,138.00	2,753,576.00	6,524,714.00	50.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			3,439,283.00	898,752.00	4,338,035.00	3,771,138.00	2,753,576.00	6,524,714.00	50.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,439,283.00	898,752.00	4,338,035.00	3,771,138.00	2,753,576.00	6,524,714.00	50.4%
2) Ending Balance, June 30 (E + F1e)			3,771,138.00	2,753,576.00	6,524,714.00	3,411,435.00	2,858,864.00	6,270,299.00	-3.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,500.00	0.00	5,500.00	5,500.00	0.00	5,500.00	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	2,753,576.00	2,753,576.00	0.00	2,858,864.00	2,858,864.00	3.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,920,838.00	0.00	1,920,838.00	1,554,635.00	0.00	1,554,635.00	-19.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,844,800.00	0.00	1,844,800.00	1,851,300.00	0.00	1,851,300.00	0.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

			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)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	7,631,152.00	0.00	7,631,152.00	8,412,339.00	0.00	8,412,339.00	10.2%
Education Protection Account State Aid - Current Year		8012	2,954,368.00	0.00	2,954,368.00	3,142,839.00	0.00	3,142,839.00	6.4%
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	38,531.00	0.00	38,531.00	38,531.00	0.00	38,531.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	3,361,914.00	0.00	3,361,914.00	3,361,914.00	0.00	3,361,914.00	0.0%
Unsecured Roll Taxes		8042	154,753.00	0.00	154,753.00	154,753.00	0.00	154,753.00	0.0%
Prior Years' Taxes		8043	2,872.00	0.00	2,872.00	2,872.00	0.00	2,872.00	0.0%
Supplemental Taxes		8044	75,933.00	0.00	75,933.00	75,933.00	0.00	75,933.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(146,240.00)	0.00	(146,240.00)	(146,240.00)	0.00	(146,240.00)	0.0%

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

Description Resource Codes Object Codes			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	289,286.00	0.00	289,286.00	289,286.00	0.00	289,286.00	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			14,362,569.00	0.00	14,362,569.00	15,332,227.00	0.00	15,332,227.00	6.8%
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	(1,134,724.00)	0.00	(1,134,724.00)	(1,147,898.00)	0.00	(1,147,898.00)	1.2%
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			13,227,845.00	0.00	13,227,845.00	14,184,329.00	0.00	14,184,329.00	7.2%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	350,612.00	350,612.00	0.00	365,827.00	365,827.00	4.3%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	12,658.00	12,658.00	New
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	29,640.00	0.00	29,640.00	29,640.00	0.00	29,640.00	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	10,998.00	10,998.00	0.00	10,998.00	10,998.00	0.0%
Title I, Part A, Basic	3010	8290		621,334.00	621,334.00		669,261.00	669,261.00	7.7%
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		65,724.00	65,724.00		71,714.00	71,714.00	9.1%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		7,605.00	7,605.00		7,605.00	7,605.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		53,191.00	53,191.00		408,851.00	408,851.00	668.6%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	2,853,489.00	2,853,489.00	0.00	906,719.00	906,719.00	-68.2%
TOTAL, FEDERAL REVENUE			29,640.00	3,962,953.00	3,992,593.00	29,640.00	2,453,633.00	2,483,273.00	-37.8%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	263,902.00	263,902.00	New
Mandated Costs Reimbursements		8550	31,700.00	0.00	31,700.00	31,700.00	0.00	31,700.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	172,000.00	67,800.00	239,800.00	172,000.00	67,800.00	239,800.00	0.0%
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	1,084.00	3,543,749.00	3,544,833.00	1,084.00	2,226,302.00	2,227,386.00	-37.2%
TOTAL, OTHER STATE REVENUE			204,784.00	3,611,549.00	3,816,333.00	204,784.00	2,558,004.00	2,762,788.00	-27.6%
<b>OTHER LOCAL REVENUE</b>									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	90,000.00	90,000.00	0.00	90,000.00	90,000.00	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	975.00	0.00	975.00	975.00	0.00	975.00	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	1,625.00	0.00	1,625.00	1,625.00	0.00	1,625.00	0.0%
Interest		8660	40,000.00	0.00	40,000.00	20,000.00	0.00	20,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	686,038.00	95,078.00	781,116.00	677,667.00	101,322.00	778,989.00	-0.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	24,000.00	0.00	24,000.00	24,000.00	0.00	24,000.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	415,900.00	456,722.00	872,622.00	107,852.00	57,775.00	165,627.00	-81.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		1,042,931.00	1,042,931.00		1,013,739.00	1,013,739.00	-2.8%
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			1,168,538.00	1,684,731.00	2,853,269.00	832,119.00	1,262,836.00	2,094,955.00	-26.6%
TOTAL, REVENUES			14,630,807.00	9,259,233.00	23,890,040.00	15,250,872.00	6,274,473.00	21,525,345.00	-9.9%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	3,617,810.00	2,374,986.00	5,992,796.00	4,244,331.00	1,606,136.00	5,850,467.00	-2.4%
Certificated Pupil Support Salaries		1200	128,459.00	170,885.00	299,344.00	120,834.00	310,974.00	431,808.00	44.3%
Certificated Supervisors' and Administrators' Salaries		1300	642,777.00	128,315.00	771,092.00	773,394.00	264,204.00	1,037,598.00	34.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,389,046.00	2,674,186.00	7,063,232.00	5,138,559.00	2,181,314.00	7,319,873.00	3.6%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	361,963.00	944,765.00	1,306,728.00	286,698.00	1,069,692.00	1,356,390.00	3.8%
Classified Support Salaries		2200	990,145.00	616,835.00	1,606,980.00	1,268,470.00	462,627.00	1,731,097.00	7.7%
Classified Supervisors' and Administrators' Salaries		2300	91,864.00	116,037.00	207,901.00	175,101.00	66,970.00	242,071.00	16.4%
Clerical, Technical and Office Salaries		2400	433,833.00	228,294.00	662,127.00	487,527.00	137,820.00	625,347.00	-5.6%
Other Classified Salaries		2900	205,015.00	134,985.00	340,000.00	292,874.00	158,845.00	451,719.00	32.9%
TOTAL, CLASSIFIED SALARIES			2,082,820.00	2,040,916.00	4,123,736.00	2,510,670.00	1,895,954.00	4,406,624.00	6.9%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	766,951.00	1,021,159.00	1,788,110.00	915,586.00	952,519.00	1,868,105.00	4.5%
PERS		3201-3202	551,738.00	528,355.00	1,080,093.00	674,046.00	546,607.00	1,220,653.00	13.0%
OASDI/Medicare/Alternative		3301-3302	227,043.00	191,867.00	418,910.00	280,243.00	179,292.00	459,535.00	9.7%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	884,886.00	516,220.00	1,401,106.00	1,013,124.00	417,217.00	1,430,341.00	2.1%
Unemployment Insurance		3501-3502	35,607.00	22,401.00	58,008.00	9,544.00	3,174.00	12,718.00	-78.1%
Workers' Compensation		3601-3602	214,016.00	155,375.00	369,391.00	252,780.00	134,396.00	387,176.00	4.8%
OPEB, Allocated		3701-3702	32,900.00	0.00	32,900.00	24,350.00	0.00	24,350.00	-26.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,264.00	14,247.00	33,511.00	21,803.00	10,738.00	32,541.00	-2.9%
TOTAL, EMPLOYEE BENEFITS			2,732,405.00	2,449,624.00	5,182,029.00	3,191,476.00	2,243,943.00	5,435,419.00	4.9%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	50,200.00	50,200.00	New
Books and Other Reference Materials		4200	15,500.00	0.00	15,500.00	7,000.00	0.00	7,000.00	-54.8%
Materials and Supplies		4300	595,366.00	317,162.00	912,528.00	527,264.00	281,682.00	808,946.00	-11.4%
Noncapitalized Equipment		4400	79,800.00	42,600.00	122,400.00	46,000.00	26,000.00	72,000.00	-41.2%
Food		4700	0.00	50.00	50.00	0.00	50.00	50.00	0.0%
TOTAL, BOOKS AND SUPPLIES			690,666.00	359,812.00	1,050,478.00	580,264.00	357,932.00	938,196.00	-10.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	85,000.00	85,000.00	0.00	190,000.00	190,000.00	123.5%
Travel and Conferences		5200	48,350.00	130,944.00	179,294.00	17,850.00	63,400.00	81,250.00	-54.7%
Dues and Memberships		5300	16,800.00	0.00	16,800.00	16,800.00	0.00	16,800.00	0.0%
Insurance		5400 - 5450	175,727.00	8,085.00	183,812.00	175,727.00	8,085.00	183,812.00	0.0%
Operations and Housekeeping Services		5500	516,200.00	0.00	516,200.00	513,200.00	0.00	513,200.00	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	237,950.00	241,000.00	478,950.00	237,950.00	146,000.00	383,950.00	-19.8%
Transfers of Direct Costs		5710	17,107.00	(17,107.00)	0.00	31,631.00	(31,631.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(106,000.00)	(5,000.00)	(111,000.00)	(71,000.00)	(5,000.00)	(76,000.00)	-31.5%
Professional/Consulting Services and Operating Expenditures		5800	597,754.00	1,433,969.00	2,031,723.00	611,064.00	1,358,069.00	1,969,133.00	-3.1%
Communications		5900	91,850.00	26,900.00	118,750.00	91,850.00	26,900.00	118,750.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,595,738.00	1,903,791.00	3,499,529.00	1,625,072.00	1,755,823.00	3,380,895.00	-3.4%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	27,412.00	27,412.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	295,973.00	295,973.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	288,748.00	59,269.00	348,017.00	0.00	263,902.00	263,902.00	-24.2%

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

45 69914 0000000  
Form 01  
E8BCYWRZW1(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	59,711.00	0.00	59,711.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			348,459.00	382,654.00	731,113.00	0.00	263,902.00	263,902.00	-63.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	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	10,998.00	10,998.00	0.00	10,998.00	10,998.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,000.00	10,998.00	11,998.00	1,000.00	10,998.00	11,998.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									



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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(37,117.00)	37,117.00	0.00	(37,117.00)	37,117.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(51,000.00)	0.00	(51,000.00)	(51,000.00)	0.00	(51,000.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(88,117.00)	37,117.00	(51,000.00)	(88,117.00)	37,117.00	(51,000.00)	0.0%
TOTAL, EXPENDITURES			11,752,017.00	9,859,098.00	21,611,115.00	12,958,924.00	8,746,983.00	21,705,907.00	0.4%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	42,246.00	0.00	42,246.00	23,853.00	0.00	23,853.00	-43.5%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			42,246.00	50,000.00	92,246.00	23,853.00	50,000.00	73,853.00	-19.9%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									

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

Description Resource Codes Object Codes			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(2,504,689.00)	2,504,689.00	0.00	(2,627,798.00)	2,627,798.00	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			(2,504,689.00)	2,504,689.00	0.00	(2,627,798.00)	2,627,798.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a- b + c - d + e)</b>			(2,546,935.00)	2,454,689.00	(92,246.00)	(2,651,651.00)	2,577,798.00	(73,853.00)	-19.9%

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

			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	13,227,845.00	0.00	13,227,845.00	14,184,329.00	0.00	14,184,329.00	7.2%
2) Federal Revenue		8100-8299	29,640.00	3,962,953.00	3,992,593.00	29,640.00	2,453,633.00	2,483,273.00	-37.8%
3) Other State Revenue		8300-8599	204,784.00	3,611,549.00	3,816,333.00	204,784.00	2,558,004.00	2,762,788.00	-27.6%
4) Other Local Revenue		8600-8799	1,168,538.00	1,684,731.00	2,853,269.00	832,119.00	1,262,836.00	2,094,955.00	-26.6%
5) TOTAL, REVENUES			14,630,807.00	9,259,233.00	23,890,040.00	15,250,872.00	6,274,473.00	21,525,345.00	-9.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	5,985,246.00	6,782,705.00	12,767,951.00	6,849,309.00	5,973,835.00	12,823,144.00	0.4%
2) Instruction - Related Services	2000-2999		1,185,397.00	768,696.00	1,954,093.00	1,468,099.00	620,001.00	2,088,100.00	6.9%
3) Pupil Services	3000-3999		1,663,096.00	982,453.00	2,645,549.00	1,315,505.00	1,617,737.00	2,933,242.00	10.9%
4) Ancillary Services	4000-4999		159,525.00	0.00	159,525.00	159,525.00	0.00	159,525.00	0.0%
5) Community Services	5000-5999		19,459.00	482.00	19,941.00	16,777.00	505.00	17,282.00	-13.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,561,422.00	100,356.00	1,661,778.00	1,627,718.00	53,300.00	1,681,018.00	1.2%
8) Plant Services	8000-8999		1,176,872.00	1,213,408.00	2,390,280.00	1,520,991.00	470,607.00	1,991,598.00	-16.7%
9) Other Outgo	9000-9999		1,000.00	10,998.00	11,998.00	1,000.00	10,998.00	11,998.00	0.0%
10) TOTAL, EXPENDITURES			11,752,017.00	9,859,098.00	21,611,115.00	12,958,924.00	8,746,983.00	21,705,907.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,878,790.00	(599,865.00)	2,278,925.00	2,291,948.00	(2,472,510.00)	(180,562.00)	-107.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	42,246.00	50,000.00	92,246.00	23,853.00	50,000.00	73,853.00	-19.9%
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	(2,504,689.00)	2,504,689.00	0.00	(2,627,798.00)	2,627,798.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,546,935.00)	2,454,689.00	(92,246.00)	(2,651,651.00)	2,577,798.00	(73,853.00)	-19.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			331,855.00	1,854,824.00	2,186,679.00	(359,703.00)	105,288.00	(254,415.00)	-111.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,439,283.00	898,752.00	4,338,035.00	3,771,138.00	2,753,576.00	6,524,714.00	50.4%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,439,283.00	898,752.00	4,338,035.00	3,771,138.00	2,753,576.00	6,524,714.00	50.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,439,283.00	898,752.00	4,338,035.00	3,771,138.00	2,753,576.00	6,524,714.00	50.4%
2) Ending Balance, June 30 (E + F1e)			3,771,138.00	2,753,576.00	6,524,714.00	3,411,435.00	2,858,864.00	6,270,299.00	-3.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,500.00	0.00	5,500.00	5,500.00	0.00	5,500.00	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	2,753,576.00	2,753,576.00	0.00	2,858,864.00	2,858,864.00	3.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,920,838.00	0.00	1,920,838.00	1,554,635.00	0.00	1,554,635.00	-19.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,844,800.00	0.00	1,844,800.00	1,851,300.00	0.00	1,851,300.00	0.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	733,193.00	1,225,290.00
6230	California Clean Energy Jobs Act	1,924.00	1,924.00
6266	Educator Effectiveness, FY 2021-22	114,889.00	11,019.00
6300	Lottery: Instructional Materials	145,347.00	213,147.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	296,304.00	246,104.00
7311	Classified School Employee Professional Development Block Grant	15,178.00	15,178.00
7388	SB 117 COVID-19 LEA Response Funds	14,347.00	14,347.00
7435	Learning Recovery Emergency Block Grant	1,147,130.00	965,391.00
9010	Other Restricted Local	285,264.00	166,464.00
Total, Restricted Balance		2,753,576.00	2,858,864.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,389.00	22,389.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,389.00	22,389.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,389.00	22,389.00	0.0%
2) Ending Balance, June 30 (E + F1e)			22,389.00	22,389.00	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	22,389.00	22,389.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from 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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,389.00	22,389.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,389.00	22,389.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,389.00	22,389.00	0.0%
2) Ending Balance, June 30 (E + F1e)			22,389.00	22,389.00	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	22,389.00	22,389.00	0.0%

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

		2022-23 Estimated Actuals	2023-24 Budget
Resource	Description		
8210	Student Activity Funds	22,389.00	22,389.00
Total, Restricted Balance		22,389.00	22,389.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	36,000.00	36,000.00	0.0%
3) Other State Revenue		8300-8599	471,737.00	471,869.00	0.0%
4) Other Local Revenue		8600-8799	2,600.00	2,600.00	0.0%
5) TOTAL, REVENUES			510,337.00	510,469.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	151,869.00	127,398.00	-16.1%
2) Classified Salaries		2000-2999	115,109.00	147,978.00	28.6%
3) Employee Benefits		3000-3999	114,105.00	122,446.00	7.3%
4) Books and Supplies		4000-4999	77,283.00	42,000.00	-45.7%
5) Services and Other Operating Expenditures		5000-5999	113,500.00	78,500.00	-30.8%
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	16,000.00	16,000.00	0.0%
9) TOTAL, EXPENDITURES			587,866.00	534,322.00	-9.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(77,529.00)	(23,853.00)	-69.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,246.00	23,853.00	-43.5%
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			42,246.00	23,853.00	-43.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(35,283.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,283.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,283.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,283.00	0.00	-100.0%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	36,000.00	36,000.00	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			36,000.00	36,000.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	900.00	900.00	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	468,008.00	468,008.00	0.0%
All Other State Revenue	All Other	8590	2,829.00	2,961.00	4.7%
TOTAL, OTHER STATE REVENUE			471,737.00	471,869.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,600.00	1,600.00	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	1,000.00	1,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,600.00	2,600.00	0.0%
TOTAL, REVENUES			510,337.00	510,469.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	111,868.00	82,495.00	-26.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	40,001.00	44,903.00	12.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			151,869.00	127,398.00	-16.1%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	111,514.00	144,363.00	29.5%
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	3,595.00	3,615.00	0.6%

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			115,109.00	147,978.00	28.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	5,615.00	14,964.00	166.5%
PERS		3201-3202	53,568.00	53,790.00	0.4%
OASDI/Medicare/Alternative		3301-3302	16,047.00	15,965.00	-0.5%
Health and Welfare Benefits		3401-3402	28,273.00	27,845.00	-1.5%
Unemployment Insurance		3501-3502	1,280.00	189.00	-85.2%
Workers' Compensation		3601-3602	8,802.00	9,079.00	3.1%
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	520.00	614.00	18.1%
TOTAL, EMPLOYEE BENEFITS			114,105.00	122,446.00	7.3%
<b>BOOKS AND SUPPLIES</b>					
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	34,983.00	2,000.00	-94.3%
Noncapitalized Equipment		4400	2,300.00	0.00	-100.0%
Food		4700	40,000.00	40,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			77,283.00	42,000.00	-45.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	111,000.00	76,000.00	-31.5%
Professional/Consulting Services and Operating Expenditures		5800	2,500.00	2,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			113,500.00	78,500.00	-30.8%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	16,000.00	16,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			16,000.00	16,000.00	0.0%
TOTAL, EXPENDITURES			587,866.00	534,322.00	-9.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	42,246.00	23,853.00	-43.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			42,246.00	23,853.00	-43.5%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			42,246.00	23,853.00	-43.5%



Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	36,000.00	36,000.00	0.0%
3) Other State Revenue		8300-8599	471,737.00	471,869.00	0.0%
4) Other Local Revenue		8600-8799	2,600.00	2,600.00	0.0%
5) TOTAL, REVENUES			510,337.00	510,469.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		447,278.00	378,891.00	-15.3%
2) Instruction - Related Services	2000-2999		48,088.00	62,931.00	30.9%
3) Pupil Services	3000-3999		40,000.00	40,000.00	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		16,000.00	16,000.00	0.0%
8) Plant Services	8000-8999		36,500.00	36,500.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			587,866.00	534,322.00	-9.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(77,529.00)	(23,853.00)	-69.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,246.00	23,853.00	-43.5%
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			42,246.00	23,853.00	-43.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(35,283.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,283.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,283.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,283.00	0.00	-100.0%
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	2023-24
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	998,158.00	961,000.00	-3.7%
3) Other State Revenue		8300-8599	347,000.00	347,000.00	0.0%
4) Other Local Revenue		8600-8799	134,631.00	134,631.00	0.0%
5) TOTAL, REVENUES			1,479,789.00	1,442,631.00	-2.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	468,282.00	495,952.00	5.9%
3) Employee Benefits		3000-3999	231,335.00	252,510.00	9.2%
4) Books and Supplies		4000-4999	417,158.00	410,000.00	-1.7%
5) Services and Other Operating Expenditures		5000-5999	39,715.00	39,715.00	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	35,000.00	35,000.00	0.0%
9) TOTAL, EXPENDITURES			1,191,490.00	1,233,177.00	3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			288,299.00	209,454.00	-27.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			288,299.00	209,454.00	-27.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	337,379.00	625,678.00	85.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			337,379.00	625,678.00	85.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			337,379.00	625,678.00	85.5%
2) Ending Balance, June 30 (E + F1e)			625,678.00	835,132.00	33.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	36,775.00	36,775.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	588,903.00	798,357.00	35.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	948,158.00	911,000.00	-3.9%
Donated Food Commodities		8221	50,000.00	50,000.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			998,158.00	961,000.00	-3.7%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	347,000.00	347,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			347,000.00	347,000.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	800.00	800.00	0.0%
Food Service Sales		8634	2,500.00	2,500.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	76,006.00	76,006.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	53,325.00	53,325.00	0.0%
TOTAL, OTHER LOCAL REVENUE			134,631.00	134,631.00	0.0%
TOTAL, REVENUES			1,479,789.00	1,442,631.00	-2.5%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	381,955.00	432,024.00	13.1%
Classified Supervisors' and Administrators' Salaries		2300	86,327.00	63,928.00	-25.9%
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			468,282.00	495,952.00	5.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	102,302.00	115,180.00	12.6%
OASDI/Medicare/Alternative		3301-3302	34,654.00	36,779.00	6.1%
Health and Welfare Benefits		3401-3402	75,407.00	82,639.00	9.6%
Unemployment Insurance		3501-3502	2,249.00	348.00	-84.5%
Workers' Compensation		3601-3602	15,442.00	16,354.00	5.9%

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	1,281.00	1,210.00	-5.5%
TOTAL, EMPLOYEE BENEFITS			231,335.00	252,510.00	9.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	30,000.00	30,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	387,158.00	380,000.00	-1.8%
TOTAL, BOOKS AND SUPPLIES			417,158.00	410,000.00	-1.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	0.0%
Dues and Memberships		5300	600.00	600.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,000.00	5,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,000.00	9,000.00	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	24,115.00	24,115.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,715.00	39,715.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	35,000.00	35,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			35,000.00	35,000.00	0.0%
TOTAL, EXPENDITURES			1,191,490.00	1,233,177.00	3.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	998,158.00	961,000.00	-3.7%
3) Other State Revenue		8300-8599	347,000.00	347,000.00	0.0%
4) Other Local Revenue		8600-8799	134,631.00	134,631.00	0.0%
5) TOTAL, REVENUES			1,479,789.00	1,442,631.00	-2.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,148,490.00	1,190,177.00	3.6%
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		35,000.00	35,000.00	0.0%
8) Plant Services	8000-8999		8,000.00	8,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,191,490.00	1,233,177.00	3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			288,299.00	209,454.00	-27.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			288,299.00	209,454.00	-27.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	337,379.00	625,678.00	85.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			337,379.00	625,678.00	85.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			337,379.00	625,678.00	85.5%
2) Ending Balance, June 30 (E + F1e)			625,678.00	835,132.00	33.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	36,775.00	36,775.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	588,903.00	798,357.00	35.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23	2023-24
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	588,903.00	798,357.00
Total, Restricted Balance		588,903.00	798,357.00



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,000.00	1,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	50,000.00	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			50,000.00	50,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			51,000.00	51,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	133,811.00	184,811.00	38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,811.00	184,811.00	38.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,811.00	184,811.00	38.1%
2) Ending Balance, June 30 (E + F1e)			184,811.00	235,811.00	27.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	184,811.00	235,811.00	27.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	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			1,000.00	1,000.00	0.0%
TOTAL, REVENUES			1,000.00	1,000.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	50,000.00	50,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			50,000.00	50,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,000.00	1,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	50,000.00	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			50,000.00	50,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			51,000.00	51,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	133,811.00	184,811.00	38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,811.00	184,811.00	38.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,811.00	184,811.00	38.1%
2) Ending Balance, June 30 (E + F1e)			184,811.00	235,811.00	27.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	184,811.00	235,811.00	27.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

				2022-23 Estimated Actuals	2023-24 Budget
Resource	Description				
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)			184,811.00	235,811.00
Total, Restricted Balance				184,811.00	235,811.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,000.00	7,000.00	0.0%
5) TOTAL, REVENUES			7,000.00	7,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,000.00	7,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,000.00	7,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	704,154.00	711,154.00	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			704,154.00	711,154.00	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			704,154.00	711,154.00	1.0%
2) Ending Balance, June 30 (E + F1e)			711,154.00	718,154.00	1.0%
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	711,154.00	718,154.00	1.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	7,000.00	7,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,000.00	7,000.00	0.0%
TOTAL, REVENUES			7,000.00	7,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,000.00	7,000.00	0.0%
5) TOTAL, REVENUES			7,000.00	7,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			7,000.00	7,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,000.00	7,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	704,154.00	711,154.00	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			704,154.00	711,154.00	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			704,154.00	711,154.00	1.0%
2) Ending Balance, June 30 (E + F1e)			711,154.00	718,154.00	1.0%
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	711,154.00	718,154.00	1.0%
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	2023-24
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	85,000.00	30,000.00	-64.7%
5) TOTAL, REVENUES			85,000.00	30,000.00	-64.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	234,148.00	0.00	-100.0%
6) Capital Outlay		6000-6999	8,927,317.00	1,700,000.00	-81.0%
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			9,161,465.00	1,700,000.00	-81.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,076,465.00)	(1,670,000.00)	-81.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,154,916.00	0.00	-100.0%
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			3,154,916.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,921,549.00)	(1,670,000.00)	-71.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,453,765.00	3,532,216.00	-62.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,453,765.00	3,532,216.00	-62.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,453,765.00	3,532,216.00	-62.6%
2) Ending Balance, June 30 (E + F1e)			3,532,216.00	1,862,216.00	-47.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,532,216.00	1,862,216.00	-47.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	85,000.00	30,000.00	-64.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			85,000.00	30,000.00	-64.7%
TOTAL, REVENUES			85,000.00	30,000.00	-64.7%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	234,148.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			234,148.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	1,250,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,513,130.00	1,700,000.00	-77.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	164,187.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,927,317.00	1,700,000.00	-81.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			9,161,465.00	1,700,000.00	-81.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	3,095,770.00	0.00	-100.0%
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	59,146.00	0.00	-100.0%
(c) TOTAL, SOURCES			3,154,916.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,154,916.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	85,000.00	30,000.00	-64.7%
5) TOTAL, REVENUES			85,000.00	30,000.00	-64.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,927,317.00	1,700,000.00	-81.0%
9) Other Outgo	9000-9999	Except 7600-7699	234,148.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			9,161,465.00	1,700,000.00	-81.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(9,076,465.00)	(1,670,000.00)	-81.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,154,916.00	0.00	-100.0%
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			3,154,916.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(5,921,549.00)	(1,670,000.00)	-71.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,453,765.00	3,532,216.00	-62.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,453,765.00	3,532,216.00	-62.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,453,765.00	3,532,216.00	-62.6%
2) Ending Balance, June 30 (E + F1e)			3,532,216.00	1,862,216.00	-47.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,532,216.00	1,862,216.00	-47.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	77,784.00	6,000.00	-92.3%
5) TOTAL, REVENUES			77,784.00	6,000.00	-92.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,198.00	30,000.00	-0.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,198.00	30,000.00	-0.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			47,586.00	(24,000.00)	-150.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			47,586.00	(24,000.00)	-150.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	590,930.00	638,516.00	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			590,930.00	638,516.00	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			590,930.00	638,516.00	8.1%
2) Ending Balance, June 30 (E + F1e)			638,516.00	614,516.00	-3.8%
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	638,516.00	614,516.00	-3.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	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	71,784.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			77,784.00	6,000.00	-92.3%
TOTAL, REVENUES			77,784.00	6,000.00	-92.3%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	30,198.00	30,000.00	-0.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,198.00	30,000.00	-0.7%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			30,198.00	30,000.00	-0.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	77,784.00	6,000.00	-92.3%
5) TOTAL, REVENUES			77,784.00	6,000.00	-92.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		30,198.00	30,000.00	-0.7%
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			30,198.00	30,000.00	-0.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			47,586.00	(24,000.00)	-150.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			47,586.00	(24,000.00)	-150.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	590,930.00	638,516.00	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			590,930.00	638,516.00	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			590,930.00	638,516.00	8.1%
2) Ending Balance, June 30 (E + F1e)			638,516.00	614,516.00	-3.8%
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	638,516.00	614,516.00	-3.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	2023-24
		Estimated Actuals	Budget
9010	Other Restricted Local	638,516.00	614,516.00
Total, Restricted Balance		638,516.00	614,516.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10.00	10.00	0.0%
5) TOTAL, REVENUES			10.00	10.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10.00	10.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10.00	10.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,127.00	1,137.00	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,127.00	1,137.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,127.00	1,137.00	0.9%
2) Ending Balance, June 30 (E + F1e)			1,137.00	1,147.00	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,137.00	1,147.00	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10.00	10.00	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			10.00	10.00	0.0%
TOTAL, REVENUES			10.00	10.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from 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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10.00	10.00	0.0%
5) TOTAL, REVENUES			10.00	10.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			10.00	10.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			10.00	10.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,127.00	1,137.00	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,127.00	1,137.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,127.00	1,137.00	0.9%
2) Ending Balance, June 30 (E + F1e)			1,137.00	1,147.00	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,137.00	1,147.00	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	2023-24
			Estimated Actuals	Budget
	7710	State School Facilities Projects	1,137.00	1,147.00
Total, Restricted Balance			1,137.00	1,147.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,000.00	4,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,000.00	4,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	337,377.00	341,377.00	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			337,377.00	341,377.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			337,377.00	341,377.00	1.2%
2) Ending Balance, June 30 (E + F1e)			341,377.00	345,377.00	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	341,377.00	345,377.00	1.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	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			4,000.00	4,000.00	0.0%
TOTAL, REVENUES			4,000.00	4,000.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			4,000.00	4,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			4,000.00	4,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	337,377.00	341,377.00	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			337,377.00	341,377.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			337,377.00	341,377.00	1.2%
2) Ending Balance, June 30 (E + F1e)			341,377.00	345,377.00	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	341,377.00	345,377.00	1.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,372.00	10,372.00	0.0%
4) Other Local Revenue		8600-8799	686,192.00	595,400.00	-13.2%
5) TOTAL, REVENUES			696,564.00	605,772.00	-13.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	785,299.00	785,299.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			785,299.00	785,299.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(88,735.00)	(179,527.00)	102.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	159,878.00	0.00	-100.0%
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			159,878.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			71,143.00	(179,527.00)	-352.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	767,690.00	838,833.00	9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			767,690.00	838,833.00	9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			767,690.00	838,833.00	9.3%
2) Ending Balance, June 30 (E + F1e)			838,833.00	659,306.00	-21.4%
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	838,833.00	659,306.00	-21.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	10,372.00	10,372.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,372.00	10,372.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	625,000.00	540,000.00	-13.6%
Unsecured Roll		8612	47,730.00	33,200.00	-30.4%
Prior Years' Taxes		8613	435.00	1,400.00	221.8%
Supplemental Taxes		8614	9,027.00	16,800.00	86.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	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			686,192.00	595,400.00	-13.2%
TOTAL, REVENUES			696,564.00	605,772.00	-13.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	334,620.00	334,620.00	0.0%
Bond Interest and Other Service Charges		7434	450,679.00	450,679.00	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)			785,299.00	785,299.00	0.0%
TOTAL, EXPENDITURES			785,299.00	785,299.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	159,878.00	0.00	-100.0%
(c) TOTAL, SOURCES			159,878.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			159,878.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,372.00	10,372.00	0.0%
4) Other Local Revenue		8600-8799	686,192.00	595,400.00	-13.2%
5) TOTAL, REVENUES			696,564.00	605,772.00	-13.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	785,299.00	785,299.00	0.0%
10) TOTAL, EXPENDITURES			785,299.00	785,299.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(88,735.00)	(179,527.00)	102.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	159,878.00	0.00	-100.0%
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			159,878.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			71,143.00	(179,527.00)	-352.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	767,690.00	838,833.00	9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			767,690.00	838,833.00	9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			767,690.00	838,833.00	9.3%
2) Ending Balance, June 30 (E + F1e)			838,833.00	659,306.00	-21.4%
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	838,833.00	659,306.00	-21.4%
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	2023-24
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	974.65	974.65	1,013.85	974.65	974.65	996.59
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	974.65	974.65	1,013.85	974.65	974.65	996.59
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	.98	.98	.98	.98	.98	.98
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	.98	.98	.98	.98	.98	.98
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	975.63	975.63	1,014.83	975.63	975.63	997.57
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	186,200.00	0.00	186,200.00	0.00	0.00	186,200.00
Work in Progress	780,207.33	0.00	780,207.33	6,500,000.00	0.00	7,280,207.33
Total capital assets not being depreciated	966,407.33	0.00	966,407.33	6,500,000.00	0.00	7,466,407.33
Capital assets being depreciated:						
Land Improvements	1,622,040.71		1,622,040.71			1,622,040.71
Buildings	21,440,839.25		21,440,839.25			21,440,839.25
Equipment	3,607,836.98		3,607,836.98	731,113.00		4,338,949.98
Total capital assets being depreciated	26,670,716.94	0.00	26,670,716.94	731,113.00	0.00	27,401,829.94
Accumulated Depreciation for:						
Land Improvements	(773,538.55)		(773,538.55)	(49,983.00)		(823,521.55)
Buildings	(7,720,232.71)		(7,720,232.71)	(494,058.00)		(8,214,290.71)
Equipment	(2,262,691.37)		(2,262,691.37)	(345,891.00)		(2,608,582.37)
Total accumulated depreciation	(10,756,462.63)	0.00	(10,756,462.63)	(889,932.00)	0.00	(11,646,394.63)
Total capital assets being depreciated, net excluding lease and subscription assets	15,914,254.31	0.00	15,914,254.31	(158,819.00)	0.00	15,755,435.31
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	16,880,661.64	0.00	16,880,661.64	6,341,181.00	0.00	23,221,842.64
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00



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: Cascade Union Elementary District Office

Date: 6/7/2023

Adoption Date: 6/15/2023

Signed: \_\_\_\_\_

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

Public Hearing:

Place: Anderson Middle School

Date: 6/14/2023

Time: 6:00 PM

Contact person for additional information on the budget reports:

Name: Chuck Strom

Title: Accounting Manager

Telephone: 530-225-0301

E-mail: cstrom@shastacoe.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/15/2023	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

North Valley Schools Insurance Group

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 6/14/2023

For additional information on this certification, please contact:

Name: Chuck Strom

Title: Accounting Manager

Telephone: 530-225-0301

E-mail: cstrom@shastacoe.org

**Budget, July 1**  
**2022-23 Estimated Actuals**  
**GENERAL FUND**  
**Current Expense Formula/Minimum Classroom**  
**Compensation**

**45 69914 0000000**  
**Form CEA**  
**E8BCYWRZW1(2023-24)**

<b>PART I - CURRENT EXPENSE FORMULA</b>	<b>Total Expense for Year (1)</b>	<b>EDP No.</b>	<b>Reductions (See Note 1) (2)</b>	<b>EDP No.</b>	<b>Current Expense of Education (Col 1 - Col 2) (3)</b>	<b>EDP No.</b>	<b>Reductions (Extracted) (See Note 2) (4a)</b>	<b>Reductions (Overrides)* (See Note 2) (4b)</b>	<b>EDP No.</b>	<b>Current Expense- Part II (Col 3 - Col 4) (5)</b>	<b>EDP No.</b>
1000 - Certificated Salaries	7,063,232.00	301	2,000.00	303	7,061,232.00	305	0.00	0.00	307	7,061,232.00	309
2000 - Classified Salaries	4,123,736.00	311	258,927.00	313	3,864,809.00	315	382,676.00	382,676.00	317	3,482,133.00	319
3000 - Employee Benefits	5,182,029.00	321	135,815.00	323	5,046,214.00	325	202,568.00	202,568.00	327	4,843,646.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,110,189.00	331	68,816.00	333	1,041,373.00	335	185,711.00	204,173.00	337	837,200.00	339
5000 - Services. . & 7300 - Indirect Costs	3,448,529.00	341	274,344.00	343	3,174,185.00	345	39,881.00	468,142.00	347	2,706,043.00	349
<b>TOTAL</b>					20,187,813.00	365	<b>TOTAL</b>			18,930,254.00	369

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

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

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

<b>PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)</b>	<b>Object</b>	<b>EDP No.</b>
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	21,330.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .	10,605,528.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	25,127.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .	0.00	396
14. TOTAL SALARIES AND BENEFITS. . . . .	10,580,401.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	55.89%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

<b>PART III: DEFICIENCY AMOUNT</b>		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.89%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	4.11%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	18,930,254.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	778,033.44	

<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>
Adjustments on separate worksheets.

Budget, July 1  
2023-24 Budget  
GENERAL FUND  
Current Expense Formula/Minimum Classroom  
Compensation

45 69914 0000000  
Form CEB  
E8BCYWRZW1(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	7,319,873.00	301	54,741.00	303	7,265,132.00	305	0.00	0.00	307	7,265,132.00	309
2000 - Classified Salaries	4,406,624.00	311	288,126.00	313	4,118,498.00	315	399,159.00	399,159.00	317	3,719,339.00	319
3000 - Employee Benefits	5,435,419.00	321	159,028.00	323	5,276,391.00	325	222,091.00	222,091.00	327	5,054,300.00	329
4000 - Books, Supplies Equip Replace. (6500)	938,196.00	331	55,816.00	333	882,380.00	335	126,000.00	141,785.00	337	740,595.00	339
5000 - Services. . & 7300 - Indirect Costs	3,329,895.00	341	224,571.00	343	3,105,324.00	345	187,039.00	596,038.00	347	2,509,286.00	349
TOTAL					20,647,725.00	365	TOTAL			19,288,652.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	19,845.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .	10,556,882.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	25,134.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .	0.00	396
14. TOTAL SALARIES AND BENEFITS. . . . .	10,531,748.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	54.60%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

<b>PART III: DEFICIENCY AMOUNT</b>		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	54.60%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	5.40%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	19,288,652.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	1,041,587.21	

<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>
Adjustments on separate worksheets.

Budget, July 1  
2022-23 Estimated Actuals  
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	18,415,758.00	127,244.00	18,543,002.00	3,154,917.00	334,620.00	21,363,299.00	279,720.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	15,254,507.00	(5,920,139.00)	9,334,368.00			9,334,368.00	
Total/Net OPEB Liability	355,950.00	30,397.00	386,347.00			386,347.00	
Compensated Absences Payable	157,243.00	(1,585.00)	155,658.00			155,658.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	34,183,458.00	(5,764,083.00)	28,419,375.00	3,154,917.00	334,620.00	31,239,672.00	279,720.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	21,703,361.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,967,248.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	19,941.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	731,113.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	92,246.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	677,423.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,520,723.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				16,215,390.00
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				975.63
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,620.43

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	15,622,318.79	16,862.56
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	15,622,318.79	16,862.56
B. Required effort (Line A.2 times 90%)	14,060,086.91	15,176.30
C. Current year expenditures (Line I.E and Line II.B)	16,215,390.00	16,620.43
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 635,891.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

Contracted CBO works off-site.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 15,700,206.00

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.05%

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

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

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

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

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

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00  
Retain supporting documentation.

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 918,542.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 268,813.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	42,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	82,892.57
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,312,247.57
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,312,247.57
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	12,682,951.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,954,093.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,257,936.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	159,525.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	19,941.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	434,411.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	4,781.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	44,231.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,963,837.44
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	531,866.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	769,332.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	20,822,904.44
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.30%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	6.30%
<b>Part IV - Carry-forward Adjustment</b>	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

**A. Indirect costs incurred in the current year (Part III, Line A8)** 1,312,247.57

**B. Carry-forward adjustment from prior year(s)**

1. Carry-forward adjustment from the second prior year 132,576.53  
2. Carry-forward adjustment amount deferred from prior year(s), if any 0.00

**C. Carry-forward adjustment for under- or over-recovery in the current year**

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.12%) times Part III, Line B19); zero if negative 0.00  
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.12%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.13%) times Part III, Line B19); zero if positive 0.00

**D. Preliminary carry-forward adjustment (Line C1 or C2)** 0.00

**E. Optional allocation of negative carry-forward adjustment over more than one year**

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: not applicable

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable

LEA request for Option 1, Option 2, or Option 3 1

**F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)** 0.00

Approved  
indirect  
cost rate: 7.12%

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Highest  
rate used  
in any  
program: 5.13%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	591,334.00	30,000.00	5.07%
01	4035	113,115.00	5,800.00	5.13%
01	9010	102,452.00	1,317.00	1.29%
12	6105	492,854.00	16,000.00	3.25%
13	5310	769,332.00	35,000.00	4.55%



Budget, July 1  
2022-23 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	168,168.00		77,547.00	245,715.00
2. State Lottery Revenue	8560	172,000.00		67,800.00	239,800.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		340,168.00	0.00	145,347.00	485,515.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		0.00	0.00	0.00	0.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	340,168.00	0.00	145,347.00	485,515.00
<b>D. COMMENTS:</b>					

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

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

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	14,184,329.00	3.09%	14,623,088.00	2.62%	15,006,450.00
2. Federal Revenues	8100-8299	29,640.00	0.00%	29,640.00	0.00%	29,640.00
3. Other State Revenues	8300-8599	204,784.00	-0.53%	203,700.00	0.00%	203,700.00
4. Other Local Revenues	8600-8799	832,119.00	0.00%	832,119.00	0.00%	832,119.00
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	(2,627,798.00)	-0.14%	(2,624,044.00)	8.96%	(2,859,209.00)
6. Total (Sum lines A1 thru A5c)		12,623,074.00	3.50%	13,064,503.00	1.13%	13,212,700.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,138,559.00		5,434,041.00
b. Step & Column Adjustment				74,482.00		74,482.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				221,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,138,559.00	5.75%	5,434,041.00	1.37%	5,508,523.00
2. Classified Salaries						
a. Base Salaries				2,510,670.00		2,729,694.00
b. Step & Column Adjustment				56,524.00		56,524.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				162,500.00		400,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,510,670.00	8.72%	2,729,694.00	16.72%	3,186,218.00
3. Employee Benefits	3000-3999	3,191,476.00	8.40%	3,459,454.00	6.50%	3,684,161.00
4. Books and Supplies	4000-4999	580,264.00	6.03%	615,264.00	9.26%	672,264.00
5. Services and Other Operating Expenditures	5000-5999	1,625,072.00	3.08%	1,675,072.00	10.03%	1,843,072.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,000.00	0.00%	1,000.00	0.00%	1,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(88,117.00)	0.00%	(88,117.00)	0.00%	(88,117.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	23,853.00	0.00%	23,853.00	0.00%	23,853.00
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)		12,982,777.00	6.68%	13,850,261.00	7.08%	14,830,974.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(359,703.00)		(785,758.00)		(1,618,274.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,771,138.00		3,411,435.00		2,625,677.00
2. Ending Fund Balance (Sum lines C and D1)		3,411,435.00		2,625,677.00		1,007,403.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,500.00		5,500.00		5,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,554,635.00		768,155.00		120,777.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,851,300.00		1,852,022.00		881,126.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,411,435.00		2,625,677.00		1,007,403.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,851,300.00		1,852,022.00		881,126.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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)		1,851,300.00		1,852,022.00		881,126.00
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.						
Adjustments on separate worksheets.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,453,633.00	-51.75%	1,183,863.00	-1.16%	1,170,124.00
3. Other State Revenues	8300-8599	2,558,004.00	-29.54%	1,802,479.00	0.00%	1,802,479.00
4. Other Local Revenues	8600-8799	1,262,836.00	0.00%	1,262,836.00	0.00%	1,262,836.00
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	2,627,798.00	-0.14%	2,624,044.00	8.96%	2,859,209.00
6. Total (Sum lines A1 thru A5c)		8,902,271.00	-22.79%	6,873,222.00	3.22%	7,094,648.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,181,314.00		1,971,490.00
b. Step & Column Adjustment				11,176.00		11,176.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(221,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,181,314.00	-9.62%	1,971,490.00	0.57%	1,982,666.00
2. Classified Salaries						
a. Base Salaries				1,895,954.00		1,757,369.00
b. Step & Column Adjustment				23,915.00		23,915.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(162,500.00)		(400,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,895,954.00	-7.31%	1,757,369.00	-21.40%	1,381,284.00
3. Employee Benefits	3000-3999	2,243,943.00	-7.19%	2,082,493.00	-7.38%	1,928,827.00
4. Books and Supplies	4000-4999	357,932.00	4.19%	372,932.00	-15.28%	315,932.00
5. Services and Other Operating Expenditures	5000-5999	1,755,823.00	-5.70%	1,655,823.00	-10.15%	1,487,823.00
6. Capital Outlay	6000-6999	263,902.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,998.00	0.00%	10,998.00	0.00%	10,998.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	37,117.00	0.00%	37,117.00	0.00%	37,117.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,000.00	0.00%	50,000.00	0.00%	50,000.00
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)		8,796,983.00	-9.76%	7,938,222.00	-9.37%	7,194,647.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		105,288.00		(1,065,000.00)		(99,999.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,753,576.00		2,858,864.00		1,793,864.00
2. Ending Fund Balance (Sum lines C and D1)		2,858,864.00		1,793,864.00		1,693,865.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,858,864.00		1,793,864.00		1,693,865.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,858,864.00		1,793,864.00		1,693,865.00
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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.						
Adjustments on separate worksheets.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	14,184,329.00	3.09%	14,623,088.00	2.62%	15,006,450.00
2. Federal Revenues	8100-8299	2,483,273.00	-51.13%	1,213,503.00	-1.13%	1,199,764.00
3. Other State Revenues	8300-8599	2,762,788.00	-27.39%	2,006,179.00	0.00%	2,006,179.00
4. Other Local Revenues	8600-8799	2,094,955.00	0.00%	2,094,955.00	0.00%	2,094,955.00
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)		21,525,345.00	-7.38%	19,937,725.00	1.85%	20,307,348.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				7,319,873.00		7,405,531.00
b. Step & Column Adjustment				85,658.00		85,658.00
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	7,319,873.00	1.17%	7,405,531.00	1.16%	7,491,189.00
2. Classified Salaries						
a. Base Salaries				4,406,624.00		4,487,063.00
b. Step & Column Adjustment				80,439.00		80,439.00
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	4,406,624.00	1.83%	4,487,063.00	1.79%	4,567,502.00
3. Employee Benefits	3000-3999	5,435,419.00	1.96%	5,541,947.00	1.28%	5,612,988.00
4. Books and Supplies	4000-4999	938,196.00	5.33%	988,196.00	0.00%	988,196.00
5. Services and Other Operating Expenditures	5000-5999	3,380,895.00	-1.48%	3,330,895.00	0.00%	3,330,895.00
6. Capital Outlay	6000-6999	263,902.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	11,998.00	0.00%	11,998.00	0.00%	11,998.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(51,000.00)	0.00%	(51,000.00)	0.00%	(51,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	73,853.00	0.00%	73,853.00	0.00%	73,853.00
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)		21,779,760.00	0.04%	21,788,483.00	1.09%	22,025,621.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(254,415.00)		(1,850,758.00)		(1,718,273.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,524,714.00		6,270,299.00		4,419,541.00
2. Ending Fund Balance (Sum lines C and D1)		6,270,299.00		4,419,541.00		2,701,268.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,500.00		5,500.00		5,500.00
b. Restricted	9740	2,858,864.00		1,793,864.00		1,693,865.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,554,635.00		768,155.00		120,777.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,851,300.00		1,852,022.00		881,126.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,270,299.00		4,419,541.00		2,701,268.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,851,300.00		1,852,022.00		881,126.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,851,300.00		1,852,022.00		881,126.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.50%		8.50%		4.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		974.65		974.65		974.65
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		21,779,760.00		21,788,483.00		22,025,621.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		21,779,760.00		21,788,483.00		22,025,621.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4.00%		4.00%		4.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		871,190.40		871,539.32		881,024.84
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		871,190.40		871,539.32		881,024.84
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



Cascade Union Elementary  
Shasta County

**Budget, July 1  
2023-24  
General Fund  
Special Education Revenue  
Allocations  
Setup**

**45 69914 0000000  
Form SEAS  
E8BCYWRZW1(2023-24)**

Current LEA:	45-69914-0000000 Cascade Union Elementary	
Selected SELPA:	AO	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
AO	Shasta County	

Budget, July 1  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(111,000.00)	0.00	(51,000.00)				
Other Sources/Uses Detail					0.00	92,246.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	111,000.00	0.00	16,000.00	0.00				
Other Sources/Uses Detail					42,246.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	35,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

Budget, July 1  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

Budget, July 1  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	111,000.00	(111,000.00)	51,000.00	(51,000.00)	92,246.00	92,246.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(76,000.00)	0.00	(51,000.00)				
Other Sources/Uses Detail					0.00	73,853.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	76,000.00	0.00	16,000.00	0.00				
Other Sources/Uses Detail					23,853.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	35,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	76,000.00	(76,000.00)	51,000.00	(51,000.00)	73,853.00	73,853.00		



Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).  
Deviations from the standards must be explained and may affect the approval of the budget.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	974.65	
<b>District's ADA Standard Percentage Level:</b>	<b>2.0%</b>	

**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	1,005	1,036		
Charter School	0			
<b>Total ADA</b>	<b>1,005</b>	<b>1,036</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	1,033	1,028		
Charter School	0			
<b>Total ADA</b>	<b>1,033</b>	<b>1,028</b>	<b>0.5%</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	996	1,014		
Charter School	0	0		
<b>Total ADA</b>	<b>996</b>	<b>1,014</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	997			
Charter School	0			
<b>Total ADA</b>	<b>997</b>			

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**1B. Comparison of District ADA to the Standard**

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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	1,074	1,029		
Charter School				
<b>Total Enrollment</b>	<b>1,074</b>	<b>1,029</b>	<b>4.2%</b>	<b>Not Met</b>
Second Prior Year (2021-22)				
District Regular	1,086	1,058		
Charter School				
<b>Total Enrollment</b>	<b>1,086</b>	<b>1,058</b>	<b>2.6%</b>	<b>Not Met</b>
First Prior Year (2022-23)				
District Regular	1,058	1,058		
Charter School				
<b>Total Enrollment</b>	<b>1,058</b>	<b>1,058</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	1,060			
Charter School				
<b>Total Enrollment</b>	<b>1,060</b>			

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

Previous estimates based on prior year ending enrollments.

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	1,036	1,029	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>1,036</b>	<b>1,029</b>	<b>100.7%</b>
Second Prior Year (2021-22)			
District Regular	909	1,058	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>909</b>	<b>1,058</b>	<b>85.9%</b>
First Prior Year (2022-23)			
District Regular	975	1,058	
Charter School			
<b>Total ADA/Enrollment</b>	<b>975</b>	<b>1,058</b>	<b>92.1%</b>
Historical Average Ratio:			92.9%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>93.4%</b>

**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	975	1,060		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>975</b>	<b>1,060</b>	<b>91.9%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	975	1,060		
Charter School				
<b>Total ADA/Enrollment</b>	<b>975</b>	<b>1,060</b>	<b>92.0%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	975	1,060		
Charter School				
<b>Total ADA/Enrollment</b>	<b>975</b>	<b>1,060</b>	<b>92.0%</b>	<b>Met</b>

**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)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup> 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)	1,014.83	997.57	982.16	975.63
b. Prior Year ADA (Funded)		1,014.83	997.57	982.16
c. Difference (Step 1a minus Step 1b)		(17.26)	(15.41)	(6.53)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.70%)	(1.54%)	(.66%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		13,227,844.00	14,184,328.00	14,623,088.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		1,087,328.78	558,862.52	481,099.60
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		6.52%	2.40%	2.63%
LCFF Revenue Standard (Step 3, plus/minus 1%):		5.52% to 7.52%	1.40% to 3.40%	1.63% to 3.63%

**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)	3,777,049.00	3,777,049.00	3,777,048.00	3,846,803.00
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)	14,362,569.00	15,332,227.00	15,806,203.00	16,194,841.00
District's Projected Change in LCFF Revenue:		6.75%	3.09%	2.46%
LCFF Revenue Standard		5.52% to 7.52%	1.40% to 3.40%	1.63% to 3.63%
Status:		Met	Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2020-21)	7,755,685.97	9,281,989.73	83.6%
Second Prior Year (2021-22)	9,153,107.07	11,605,462.60	78.9%
First Prior Year (2022-23)	9,204,271.00	11,752,017.00	78.3%
	Historical Average Ratio:		80.2%
	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	76.2% to 84.2%	76.2% to 84.2%	76.2% to 84.2%

**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	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2023-24)	10,840,705.00	12,958,924.00	83.7%	Met
1st Subsequent Year (2024-25)	11,623,189.00	13,826,408.00	84.1%	Met
2nd Subsequent Year (2025-26)	12,378,902.00	14,807,121.00	83.6%	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	6.52%	2.40%	2.63%
<b>2. District's Other Revenues and Expenditures</b> <b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-3.48% to 16.52%</b>	<b>-7.60% to 12.40%</b>	<b>-7.37% to 12.63%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.52% to 11.52%	-2.60% to 7.40%	-2.37% to 7.63%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2022-23)	3,992,593.00		
Budget Year (2023-24)	2,483,273.00	(37.80%)	Yes
1st Subsequent Year (2024-25)	1,213,503.00	(51.13%)	Yes
2nd Subsequent Year (2025-26)	1,199,764.00	(1.13%)	No

**Explanation:**  
(required if Yes)

Reductions of federal revenue reflect expenditures of one-time ESSER funds and assumption that CSI funds are one-time.

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

First Prior Year (2022-23)	3,816,333.00		
Budget Year (2023-24)	2,762,788.00	(27.61%)	Yes
1st Subsequent Year (2024-25)	2,006,179.00	(27.39%)	Yes
2nd Subsequent Year (2025-26)	2,006,179.00	0.00%	No

**Explanation:**  
(required if Yes)

Changes in state revenue reflect one-time grants received in 2022/23 and 2023/24. Subsequent year ELOP revenues reduced to match projected expenditures.

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

First Prior Year (2022-23)	2,853,269.00		
Budget Year (2023-24)	2,094,955.00	(26.58%)	Yes
1st Subsequent Year (2024-25)	2,094,955.00	0.00%	No
2nd Subsequent Year (2025-26)	2,094,955.00	0.00%	No

**Explanation:**  
(required if Yes)

Various one-time grant funds in 2022-23 not projected in subsequent years.



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

First Prior Year (2022-23)	1,050,478.00		
Budget Year (2023-24)	938,196.00	(10.69%)	Yes
1st Subsequent Year (2024-25)	988,196.00	5.33%	No
2nd Subsequent Year (2025-26)	988,196.00	0.00%	No

**Explanation:**  
(required if Yes)

One-time 2022/23 grant fund expenditures not projected subsequent years. Current budget also projects reduced supply expenditures based on loss of one-time ESSER funds.

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

First Prior Year (2022-23)	3,499,529.00		
Budget Year (2023-24)	3,380,895.00	(3.39%)	Yes
1st Subsequent Year (2024-25)	3,330,895.00	(1.48%)	No
2nd Subsequent Year (2025-26)	3,330,895.00	0.00%	No

**Explanation:**  
(required if Yes)

Anticipated reduction of service expenditures based on one-time facility repairs in 2022/23. One-time conference expenses from 2022/23 not projected in subsequent years.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2022-23)	10,662,195.00		
Budget Year (2023-24)	7,341,016.00	(31.15%)	Not Met
1st Subsequent Year (2024-25)	5,314,637.00	(27.60%)	Not Met
2nd Subsequent Year (2025-26)	5,300,898.00	(.26%)	Met

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

First Prior Year (2022-23)	4,550,007.00		
Budget Year (2023-24)	4,319,091.00	(5.08%)	Not Met
1st Subsequent Year (2024-25)	4,319,091.00	0.00%	Met
2nd Subsequent Year (2025-26)	4,319,091.00	0.00%	Met

**6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

**Explanation:**  
Federal Revenue  
(linked from 6B  
if NOT met)

Reductions of federal revenue reflect expenditures of one-time ESSER funds and assumption that CSI funds are one-time.

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

Changes in state revenue reflect one-time grants received in 2022/23 and 2023/24. Subsequent year ELOP revenues reduced to match projected expenditures.

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

Various one-time grant funds in 2022-23 not projected in subsequent years.

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

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

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

One-time 2022/23 grant fund expenditures not projected subsequent years. Current budget also projects reduced supply expenditures based on loss of one-time ESSER funds.

Anticipated reduction of service expenditures based on one-time facility repairs in 2022/23. One-time conference expenses from 2022/23 not projected in subsequent years.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

No

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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)

20,302,882.00

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

0.00

3% Required

Budgeted Contribution<sup>1</sup>

Minimum Contribution  
(Line 2c times 3%)

to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

20,302,882.00

609,086.46

519,948.00

Not Met

<sup>1</sup> 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)

District's maintenance budget expected to be adequate to anticipated facility needs. District will monitor its expenditures to ensure compliance prior to closing.

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	1,448,033.00	1,797,825.00	1,844,800.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,448,033.00	1,797,825.00	1,844,800.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	17,035,692.68	21,150,888.50	21,703,361.00
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)	17,035,692.68	21,150,888.50	21,703,361.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.5%	8.5%	8.5%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>2.8%</b>	<b>2.8%</b>	<b>2.8%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	1,209,277.56	9,346,398.62	N/A	Met
Second Prior Year (2021-22)	(1,182,309.33)	11,642,380.81	10.2%	Not Met
First Prior Year (2022-23)	331,855.00	11,794,263.00	N/A	Met
Budget Year (2023-24) (Information only)	(359,703.00)	12,982,777.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**  
(required if NOT met)

--

9. **CRITERION: Fund Balance**

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

Percentage Level <sup>1</sup>	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

<sup>1</sup> 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 <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	3,183,348.00	3,412,315.43	N/A		Met
Second Prior Year (2021-22)	4,039,391.00	4,621,592.99	N/A		Met
First Prior Year (2022-23)	3,086,669.00	3,439,283.00	N/A		Met
Budget Year (2023-24) (Information only)	3,771,138.00				

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

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

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

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

**Explanation:**  
(required if NOT met)

10. **CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.)	975	975	975
<b>District's Reserve Standard Percentage Level:</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>

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

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

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

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

No

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

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

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0.00	0.00	0.00

**10B. Calculating the District's Reserve Standard**

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	21,779,760.00	21,788,483.00	22,025,621.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	21,779,760.00	21,788,483.00	22,025,621.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	871,190.40	871,539.32	881,024.84
6. Reserve Standard - by Amount			

(\$80,000 for districts with 0 to 1,000 ADA, else 0)		80,000.00	80,000.00	80,000.00
7.	District's Reserve Standard			
(Greater of Line B5 or Line B6)		871,190.40	871,539.32	881,024.84

**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)	1,851,300.00	1,852,022.00	881,126.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	1,851,300.00	1,852,022.00	881,126.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.50%	8.50%	4.00%
District's Reserve Standard (Section 10B, Line 7):		871,190.40	871,539.32	881,024.84
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)

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**SUPPLEMENTAL INFORMATION**

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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?

Yes

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

Waiting on final settlement of former CBO litigation. Amount of net district liability not yet determined.

**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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2022-23)	(2,504,689.00)			
Budget Year (2023-24)	(2,627,798.00)	123,109.00	4.9%	Met
1st Subsequent Year (2024-25)	(2,624,044.00)	(3,754.00)	(.1%)	Met
2nd Subsequent Year (2025-26)	(2,859,209.00)	235,165.00	9.0%	Met
<b>1b. Transfers In, General Fund *</b>				
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
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2022-23)	92,246.00			
Budget Year (2023-24)	73,853.00	(18,393.00)	(19.9%)	Met
1st Subsequent Year (2024-25)	73,853.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	73,853.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
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)

--

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 commitments<sup>1</sup> 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.

<sup>1</sup> 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 as of July 1, 2023
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)		
Leases					
Certificates of Participation					
General Obligation Bonds	24	51, 8600s	51, 7400s		21,363,299
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences	1	01, 8000s	01, 2000s-3000s		155,658

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

Net Pension Liability		01, 8000s	01, 3000s	9,334,368
TOTAL:				30,853,325

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				
Certificates of Participation				
General Obligation Bonds	738,136	672,236	685,191	711,439
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	0	0		
Other Long-term Commitments (continued):				
Net Pension Liability				
Total Annual Payments:	738,136	672,236	685,191	711,439
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**

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DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes	
2.	For the district's OPEB:		
	a. Are they lifetime benefits?	No	
	b. Do benefits continue past age 65?	No	
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:		
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Pay-as-you-go	
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund
		0	0
4.	OPEB Liabilities		
	a. Total OPEB liability	326,044.00	
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00	
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	326,044.00	
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2022	
5.	OPEB Contributions	Budget Year (2023-24)	1st Subsequent Year (2024-25)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement		2nd Subsequent Year (2025-26)
	Method	38,743.00	39,281.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	24,350.00	24,350.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	24,350.00	24,350.00
	d. Number of retirees receiving OPEB benefits	8.00	8.00

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

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

1

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

No

2

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

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

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	79.6	84	84	84

**Certificated (Non-management) Salary and Benefit Negotiations**

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

Yes

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

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

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

Negotiations Settled

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

Jun 08, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 03, 2022

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

Yes

If Yes, date of budget revision board adoption:

Jun 10, 2022

4. Period covered by the agreement:

Begin Date:

Jun 01, 2021

End Date:

Jun 30, 2024

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)

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

--	--	--

3. Percent of H&W cost paid by employer

--	--	--

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

--	--	--

**Certificated (Non-management) Prior Year Settlements**

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

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?

No

No

No

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

No

No

No

**Certificated (Non-management) - Other**

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


**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	96.4	100.22	100.22	100.22

**Classified (Non-management) Salary and Benefit Negotiations**

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

Yes

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

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

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

Negotiations Settled

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

Aug 11, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

Jul 29, 2021

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:

Dec 15, 2021

4. Period covered by the agreement:

Begin Date:

Jul 01, 2021

End Date:

Jun 30, 2024

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	17.8	22.8	22.8	22.8

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

No

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)
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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)
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4. Amount included for any tentative salary schedule increases

0	0	0
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**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)
Yes	Yes	Yes
285000	296400	308256
79.6%	76.6%	73.6%
3.4%	3.9%	3.9%

**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)
Yes	Yes	Yes
32686	42274	42502
17.4%	29.3%	.5%

**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)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

**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 15, 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.

<b>A1.</b>	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
<b>A2.</b>	Is the system of personnel position control independent from the payroll system?	No
<b>A3.</b>	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
<b>A4.</b>	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
<b>A5.</b>	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
<b>A6.</b>	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
<b>A7.</b>	Is the district's financial system independent of the county office system?	No
<b>A8.</b>	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
<b>A9.</b>	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)

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**End of School District Budget Criteria and Standards Review**