



# Newcastle Elementary School District

## 2023-2024 Proposed Budget

645 Kentucky Greens Way  
Newcastle, CA 95658

Presented to the Board of Trustees

Budget Hearing June 14, 2023

Adoption June 28, 2023

# **Newcastle Elementary School District**

## **2023-24 Proposed Budget Report and Multiyear Fiscal Projection**

Public Hearing – June 14, 2023

Adoption – June 28, 2023

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

Illustrated below is a summary of the proposed State budget and budget guidelines as provided by the county Office of Education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, Legislative Analyst's Office, and other professional organizations. The proposed budget report also contains financial summaries, multi-year projections, and detailed financial state reports relating to the projected financial activity for 2022-23 through 2024-25 specific to the Newcastle Elementary School District.

### **Governor's Revised State Budget Proposal "May Revision"**

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

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

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

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

As a result of the passage of Proposition 2, which established various conditions when the state is required to deposit funds into the Public School System Stabilization Account (rainy day fund), non-exempt school districts (discussed further below) will need to take the necessary action to ensure their unassigned and assigned reserves are not greater than 10% since the total amount deposited by the State is anticipated at 11.3%, which exceeds 3% of K-12 Proposition 98 funding.

### **Local Control Funding Formula Factors**

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

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

### **Arts, Music, and Instructional Materials Discretionary Block Grant**

As presented in the Governor’s January budget, it was proposed to reduce the one-time Arts, Music, and Instructional Materials Block Grant by approximately 34%. The Governor’s May Revision proposes a revised reduction of approximately 51% instead, which equals the amount remaining to be apportioned. Therefore, Newcastle Elementary School District has a small portion of these funds budgeted for the music program.

### **Learning Recovery Emergency Block Grant**

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

### **Arts and Music Education Funding (Proposition 28)**

On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools Funding Guarantee and Accountability Act. The measure requires the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023–24. The amount of funding available each fiscal year for the Arts and Music in Schools (AMS) program will be one percent of the K–12 portion of the Proposition 98 funding guarantee provided in the prior fiscal year, excluding funding appropriated for the AMS program. The estimated appropriation for the AMS program is \$933 million. However, since funding levels are dependent on the prior year Proposition 98, and key provisions still need clarification, Newcastle Elementary School District has not included the AMS program in its 2023-24 proposed budget. The AMS program will be reflected in its First Interim once further clarity is provided.

### **Other Proposed Governor’s Budget Components**

Illustrated below is a summary of other budget proposals contained in the May Revise.

- The following programs are projected to continue in the same manner as contained in the Governor’s budget presented in January:
  - Expanded Learning Opportunities Program

- Governor maintains the funding level but proposes a 21-22 allocation carryover extension
- Universal School Meals
- Transportation
- College and Career Pathways
- Community Schools
- Accountability System & LCFF Equity Multiplier
- The following programs proposed to receive the 8.22% COLA:
  - Special Education
  - Preschool, Child Care, and Development Programs
  - Child Nutrition
  - Adult Education Block Grant
  - Mandate Block Grant
  - Foster Youth Programs
  - American Indian Education Centers & Early Childhood Education Program
- \$597 million ongoing for Transitional Kindergarten
  - The May Revise amount was reduced by approximately \$43 million due to reduced enrollment.
  - The required budget appropriation for the shift to 1:10 is unfunded, leaving 1:12 ratio applicable for 2023-24
- \$3.5 million ongoing for Narcan at middle and high schools
- \$2.0 Equity Leads to assist LEAs in addressing disparities
- \$1.0 million of one-time funding to evaluate and approve screening instruments
- \$250 million one-time for literacy coaches
- \$100 million for cultural experiences for high school seniors

### **President Biden's 2024 Education Proposals**

The Biden Administration proposed the following federal funding:

- \$22.2 billion (\$3.0 billion increase) for Title I Initiatives
- \$44.2 billion (\$2.1 billion increase) for Early Learning
- \$600 billion over ten years for Preschool Partnerships
- \$1.49 billion for additional priorities consisting of mental health support, professional development, and community schools and career-connected high schools
- \$16.8 billion (\$2.1 billion increase) for IDEA - Basic
- \$502.6 million (\$82.6 million increase) for IDEA - Preschool
- \$932.0 million (\$400 million increase) for IDEA - Infants & Toddlers
- \$304 million for IDEA – Personnel Preparation (train & retain)

Please note that Newcastle Elementary School District has not incorporated any of the above Federal provisions in its proposed budget due to multiple uncertainties (i.e., whether it will pass, amounts per LEA/organization, timing & manner of disbursements, etc.).

### **Reserves**

**District Reserve Requirements:** The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15

3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018, made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
  - The State must notify local educational agencies when the conditions are and are no longer applicable
- **Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement**

**Even though the Public School System Stabilization Account balance is expected to be \$8.1 billion in 2022-23, which exceeds the minimum 3% threshold, the reserve requirement is not applicable to Newcastle Elementary School District since its average daily attendance is fewer than 2,501.**

### **2023-24 Newcastle Elementary Charter Schools Primary Budget Components**

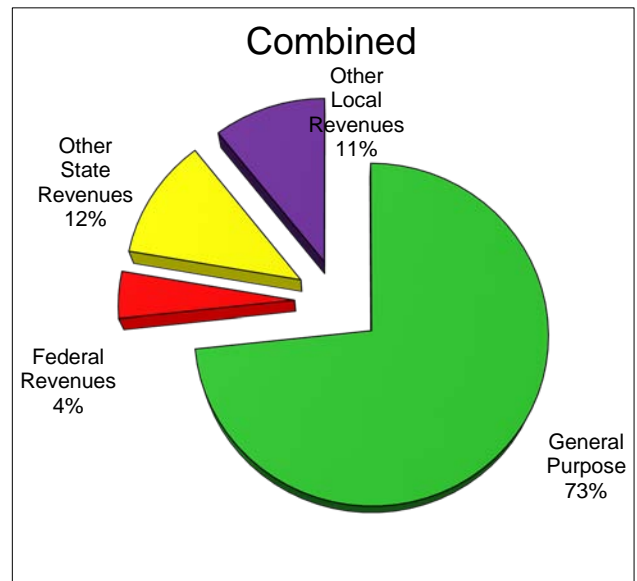
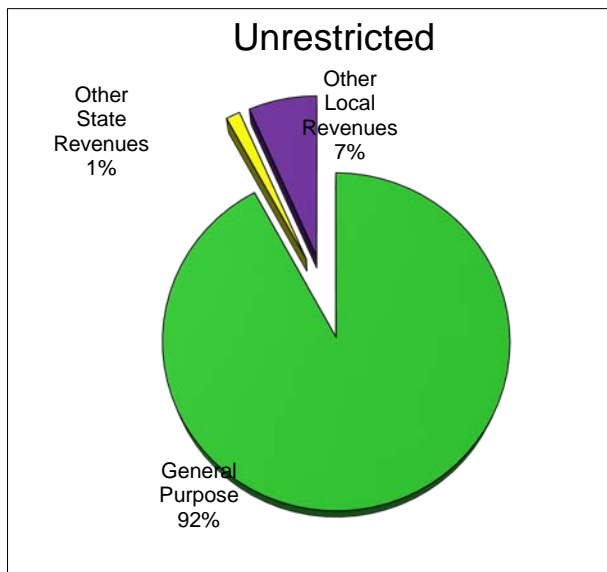
- ❖ Average Daily Attendance (ADA)
  - Newcastle Elementary      Estimated ADA 157.81
  - Newcastle Charter          Estimated ADA.310.10
- ❖ The Newcastle Elementary School District's unduplicated pupil percentage (UPP) for supplemental funding is
  - Newcastle Elementary      22.66%
  - Newcastle Charter          23.01%
  - NESD is not eligible for Concentration Grant Funding because the UPP is under 55%
- ❖ Lottery revenue is estimated to be \$170 per ADA for unrestricted purposes and \$67 per ADA for restricted purposes.
- ❖ Transitional Kindergarten ratio "add-on" is \$3,044 per transitional kindergarten ADA.

- ❖ Mandated Cost Block Grant is
  - Newcastle Elementary \$37.81 for K-8 ADA
  - Newcastle Charter \$19.85 for K-8 ADA
  
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

**Newcastle Elementary and Newcastle Charter Revenue Components**

Newcastle Elementary School District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$5,274,757	\$5,415,100
Federal Revenues	\$0	\$328,630
Other State Revenues	\$78,332	\$858,217
Other Local Revenues	\$378,239	\$786,718
<b>TOTAL</b>	<b>\$5,731,328</b>	<b>\$7,388,665</b>



## **Education Protection Account**

As approved by the voters on November 6, 2012, The Schools, and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). Newcastle Elementary School District receives funds from the EPA based on its proportionate share of statewide general-purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how Newcastle Elementary School District's EPA funds are appropriated for 2023-24. The amounts will be revised throughout the year based on information received from the State.

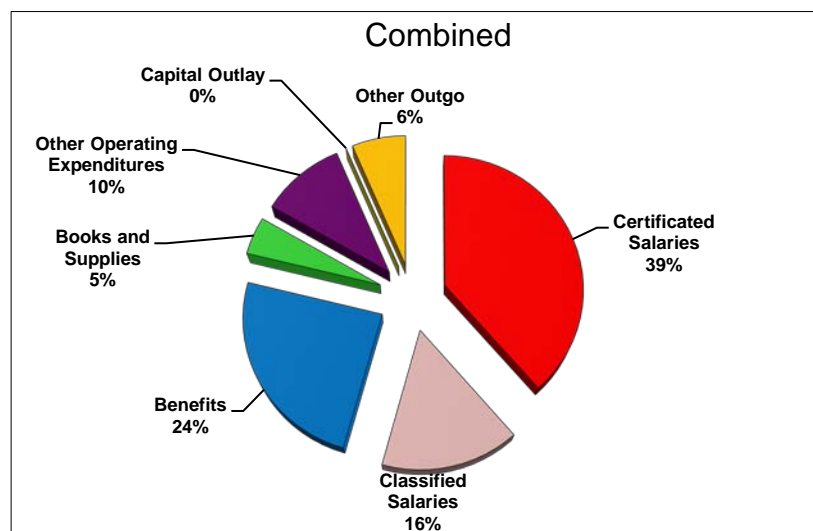
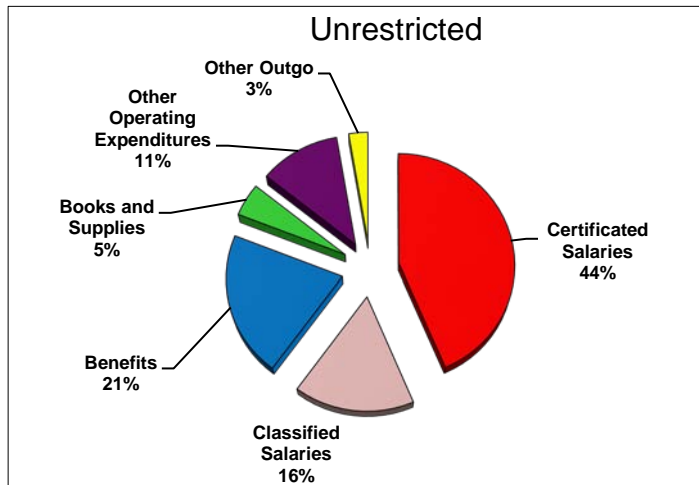
<b>Education Protection Account (EPA) Budget</b>		
<b>2023-27 Fiscal Year</b>		
Description	Newcastle Elementary	Newcastle Charter
<b>BEGINNING BALANCE</b>	\$186,994	\$16,688
<b>BUDGETED EPA REVENUES:</b>		
<i>Newcastle Elementary and Newcastle Charter</i>	\$481,642	\$973,649
<b>BUDGETED EPA EXPENDITURES:</b>		
<i>Certificated Instructional Salaries and Benefits</i>	\$563,091	\$990,337
<b>ENDING BALANCE</b>	\$105,545	\$0

## Newcastle Elementary and Newcastle Charter Operating Expenditure Components

The General Fund is used for the majority of the functions within the Newcastle Elementary School District. As illustrated below, salaries and benefits comprise approximately 81% of the District's unrestricted budget, and approximately 79% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$2,388,928	\$2,944,178
Classified Salaries	\$901,390	\$1,197,518
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$1,144,615	\$1,869,003
Books and Supplies	\$262,051	\$346,755
Other Operating Expenditures	\$634,370	\$776,948
Capital Outlay	\$0	\$0
Other Outgo	\$148,470	\$492,369
<b>TOTAL</b>	<b>\$5,479,824</b>	<b>\$7,626,771</b>

Following is a graphical representation of expenditures by percentage:





### General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
Special Education - Instruction	\$381,570
Restricted Maintenance Account	\$60,412
<b>TOTAL CONTRIBUTIONS</b>	<b>\$441,982</b>

### Newcastle Elementary and Charter Schools Summary

Newcastle Elementary School District's 2023-24 budget projects a total deficit of \$288,106 resulting in an estimated ending fund balance of \$1.9 million. This is primarily due to utilizing categorical funds received in the prior year, committed funds and structural deficit. The components of Newcastle Elementary School District's fund balance are as follows: revolving cash & other nonspendables - \$700; restricted programs - \$556,888; committed funds;- \$596,146, assigned;- \$128,234 and reserve economic uncertainty - \$690,305 which is only 9% of 23-24 expenditures instead of 15% which is preferred per board policy Illustrated below is a detail description of the fund balance components.

### Cash Flow

Newcastle Elementary School District is anticipating having positive monthly cash balances during the 2023-24 school year. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.

### Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

FUND	2022-23	Est. Net Change	2023-24
NEWCASTLE ELEMENTARY	\$2,015,924	(\$582,632)	\$1,433,292
NEWCASTLE CHARTER SCHOOL	\$246,256	\$294,526	\$540,782
FOOD SERVICE	\$253,659	\$116,902	\$370,561
DEFERRED MAINTENANCE	\$346,155	(\$80,800)	\$265,355
CAPITAL FACILITIES	\$106,644	(\$9,000)	\$97,644
SCHOOL FACILITIES	\$279	\$0	\$279
CAPITAL OUTLAY	\$408,107	\$5,500	\$413,607
<b>TOTAL</b>	<b>\$3,377,024</b>	<b>(\$255,504)</b>	<b>\$3,121,520</b>

## **Multivear Projection**

### ***General Planning Factors:***

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

<b><i>Planning Factor</i></b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
<b>Dept of Finance Statutory COLA</b>	6.56%	8.22%	3.94%	3.29%
<b>Local Control Funding Formula (LCFF) COLA</b>	6.56%	8.22%	3.94%	3.29%
<b>Additional LCFF Investment</b>	6.70%	N/A	N/A	N/A
<b>STRS Employer Rates</b>	19.10%	19.10%	19.10%	19.10%
<b>PERS Employer Rates</b>	25.37%	26.68%	27.70%	28.30%
<b>SUI Employer Rates</b>	0.50%	0.05%	0.05%	0.05%
<b>Lottery – Unrestricted per ADA</b>	\$170	\$170	\$170	\$170
<b>Lottery – Prop. 20 per ADA</b>	\$67	\$67	\$67	\$67
<b>Universal Transitional Kindergarten/ADA</b>	\$2,813	\$3,044	\$3,164	\$3,268
<b>Mandate Block Grant for Districts: K-8 per ADA</b>	\$34.94	\$37.81	\$39.30	\$40.59
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$67.31	\$72.84	\$75.71	\$78.20
<b>Mandate Block Grant for Charters: K-8 per ADA</b>	\$18.34	\$19.85	\$20.63	\$21.31
<b>Mandate Block Grant for Charters: 9-12 per ADA</b>	\$50.98	\$55.17	\$57.34	\$59.23
<b>Routine Restricted Maintenance Account (refer to the provisions discussed above)</b>	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with Newcastle Elementary School District's specific revenue and expenditure assumptions.

### **Revenue Assumptions- Newcastle Elementary and Charter Schools:**

Per enrollment trends, Newcastle Elementary enrollment is estimated to decline, and Newcastle Charter is growing. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. State revenue is expected to decrease due to the reduction of various program revenues.

### **Expenditure Assumptions Newcastle Elementary and Charter Schools:**

Certificated step and column costs are expected to increase by 1.5% each year and classified step and column costs are expected to increase by 2.3% each year. Restricted certificated and classified salaries include a reduction of certificated positions that are used with one-time categorical funds.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the narrative provided earlier in this report.

Unrestricted supplies and operating expenditures are estimated to remain constant. Restricted supplies and operating expenditures are estimated to increase for 2024-25 primarily due to an

anticipated increase to grounds maintenance. Capital outlay and other outgo is estimated to remain relatively constant. Contributions to restricted programs are expected to decrease slightly for 2024-25 and 2025-26 due to Special Education program adjustments.

**Estimated Ending Fund Balances Newcastle Elementary and Charter Schools:**

During 2024-25, Newcastle Elementary School District estimates that the Elementary and Charter school Funds are projected to deficit spend by \$488,362, resulting in an ending fund balance of approximately \$1.5 million.

During 2025-26, Newcastle Elementary School District estimates that the Elementary and Charter Fund is projected to deficit spend by \$308,117, resulting in an ending fund balance of \$1.1 million.

Illustrated below are the components of fund balance for the current and two subsequent years in accordance with Senate Bill 858 disclosure requirements that show the amounts over the State mandated reserve of 5% percent of total Elementary School Fund outgo:

Description	2023-24	2024-25	2025-26
Wellness Fund	\$0	\$0	\$0
Library Author and Book Fair Fund	\$0	\$0	\$0
Text Books	\$0	\$0	\$0
STEM Donation Account	\$0	\$0	\$0
Music Donation Account	\$0	\$0	\$0
Athletics and Field Trip Pass Through	\$0	\$0	\$0
Chromebook Insurance Fund	\$0	\$0	\$0
PTC Donations	\$0	\$0	\$0
Enrichment Fund	\$0	\$0	\$0
Classroom Technology	\$0	\$0	\$0
Towards Projected Deficits	\$0	\$0	\$0
EPA Teacher Salary and Benefits	\$22,689	\$0	\$0
Lottery For Certificated Salary and Benefits	\$105,545	\$0	\$0
Add: Additional Reserve - BP3100.2	\$557,088	\$829,232	\$813,257
<b>Amount Disclosed per SB 858 Requirements</b>	<b>\$685,322</b>	<b>\$829,232</b>	<b>\$813,257</b>
Add: Nonspendable Reserves	\$700	\$700	\$700
Add: State Reserve for Economic Uncertainty (REU) - 5%	\$221,685	\$206,404	\$197,101
Add: Restricted Fund Balance	\$470,219	\$268,016	\$73,824
Add: Committed Funds	\$596,146	\$181,358	\$92,711
Add: Unallocated	\$0	\$0	\$0
<i>Estimated Ending Fund Balance</i>	<i>\$1,974,072</i>	<i>\$1,485,710</i>	<i>\$1,177,593</i>

***Conclusion:***

Multi-year projections show the trajectory of the School District's finances with the current information. If any one of the budget assumptions change it will alter the results. Newcastle Elementary's multi-year projections show deficit spending each year which is depleting the ending fund balance and reserves. With the many changes that will be occurring in the next few years it would be prudent to find solutions that involve either increasing revenue or reducing expenditures.

The following changes will impact the budget:

- In the 2022-23 school year when Placer Academy Charter closed, Newcastle Elementary School District lost revenue that paid for some salaries.
- This summer PCOE will be leasing one classroom in the Onorato building rather than the entire building which reduces lease revenue. Negotiations are in progress with Harvest Ridge Cooperative Charter School to lease the rest of the building for their home school program.
- In the summer of 2024 PCOE will be moving out of the Maintenance Operations and Transportation (MOT) buildings, located at 645 Kentucky Greens Way. This means NESD will have access to those buildings. Since PCOE provided grounds, services in lieu of rent the district will need to decide the best way to maintain the grounds on lower campus. The district will also incur additional utility expenses that were paid by PCOE. Having access to the additional space on the campus provides many opportunities that need to be researched and discussed.

With conservative planning administration is confident that the Newcastle Elementary School District will be able to maintain prudent operating reserves and have the necessary cash in order to ensure fiscal solvency despite the current and future projected deficit spending.

In Your Service,

Raenel Toste  
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# NEWCASTLE ELEMENTARY SCHOOL DISTRICT

## 2023-2024 Budget Projection

### Estimated Financial Activity: Operating Funds (General & Charter Funds)

Description	Newcastle Elementary			Newcastle Charter			Grand Total <i>Information Only</i>
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
<b>REVENUES</b>							
General Purpose (LCFF) Revenues:							
State Aid and EPA	1,721,893	-	1,721,893	3,211,147	-	3,211,147	4,933,040
Basic Aid Supplement Funding	-	-	-	-	-	-	-
Property Taxes & Misc. Local	115,251	140,343	255,594	226,466	-	226,466	482,060
<b>Total General Purpose</b>	1,837,144	140,343	1,977,487	3,437,613	-	3,437,613	5,415,100
Federal Revenues	-	328,630	328,630	-	-	-	328,630
Other State Revenues	30,372	484,609	514,981	47,960	295,276	343,236	858,217
Other Local Revenues	372,239	408,479	780,718	6,000	-	6,000	786,718
<b>TOTAL - REVENUES</b>	2,239,755	1,362,061	3,601,816	3,491,573	295,276	3,786,849	7,388,665
<b>EXPENDITURES</b>							
Certificated Salaries	888,786	516,582	1,405,368	1,500,142	38,668	1,538,810	2,944,178
Classified Salaries	585,549	271,765	857,314	315,841	24,363	340,204	1,197,518
Employee Benefits (All)	525,789	536,170	1,061,959	618,826	188,218	807,044	1,869,003
Books & Supplies	158,356	59,053	217,409	103,695	25,651	129,346	346,755
Other Operating Expenses (Services)	118,732	130,617	249,349	515,638	11,961	527,599	776,948
Capital Outlay	-	-	-	-	-	-	-
Other Outgo*	44,700	343,899	388,599	103,770	-	103,770	492,369
<b>TOTAL - EXPENDITURES</b>	2,321,912	1,858,086	4,179,998	3,157,912	288,861	3,446,773	7,626,771
<b>EXCESS (DEFICIENCY)</b>	(82,157)	(496,025)	(578,182)	333,661	6,415	340,076	(238,106)
<b>OTHER SOURCES/USES</b>							
Transfers In	45,550		45,550			-	45,550
Transfers (Out)	(50,000)		(50,000)	(45,550)		(45,550)	(95,550)
Net Other Sources (Uses)			-			-	-
Contributions (to Restricted Programs)	(441,982)	441,982	-		-	-	-
<b>TOTAL - OTHER SOURCES/USES</b>	(446,432)	441,982	(4,450)	(45,550)	-	(45,550)	(50,000)
<b>FUND BALANCE INCREASE (DECREASE)</b>	(528,589)	(54,043)	(582,632)	288,111	6,415	294,526	(288,106)
<b>FUND BALANCE</b>							
Beginning Fund Balance	1,636,542	379,382	2,015,924	21,120	225,136	246,256	2,262,180
Ending Balance, June 30	1,107,953	325,339	1,433,292	309,231	231,551	540,782	1,974,074

# NEWCASTLE ELEMENTARY SCHOOL DISTRICT

## 2023-2024 Budget Projection

### Estimated Financial Activity: All Funds

Description	General Fund (01)	Charter Schools Special Reserve Fund (09)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Capital Facilities Fund (25)	County School Facilities Fund (35)	Capital Outlay Fund (40)	Total
<b>REVENUES</b>								
General Purpose (LCFF) Revenues:								
State Aid	1,721,893	3,211,147						4,933,040
Property Taxes & Misc. Local	255,594	226,466						482,060
Total General Purpose	1,977,487	3,437,613	-	-	-	-	-	5,415,100
Federal Revenues	328,630	-	150,000					478,630
Other State Revenues	514,981	343,236	270,000					1,128,217
Other Local Revenues <i>Note A)</i>	780,718	6,000	4,900	3,000	1,000	-	5,500	801,118
<b>TOTAL - REVENUES</b>	3,601,816	3,786,849	424,900	3,000	1,000	-	5,500	7,823,065
<b>EXPENDITURES</b>								
Certificated Salaries	1,405,368	1,538,810						2,944,178
Classified Salaries	857,314	340,204	98,524					1,296,042
Employee Benefits (All)	1,061,959	807,044	34,174					1,903,177
Books & Supplies	217,409	129,346	169,300	-				516,055
Other Operating Expenses (Services)	249,349	527,599	6,000	133,800	10,000			926,748
Capital Outlay	-	-	-	-				-
Other Outgo	388,599	103,770		-	-			492,369
Direct Support/Indirect Costs	-	-						-
<b>TOTAL - EXPENDITURES</b>	4,179,998	3,446,773	307,998	133,800	10,000	-	-	8,078,569
<b>EXCESS (DEFICIENCY)</b>	(578,182)	340,076	116,902	(130,800)	(9,000)	-	5,500	(255,504)
<b>OTHER SOURCES/USES</b>								
Transfers In	45,550		-	50,000				95,550
Transfers (Out)	(50,000)	(45,550)						(95,550)
Net Other Sources (Uses) <i>Note A)</i>	-	-						-
Contributions to Restricted Programs	-	-						-
<b>TOTAL - OTHER SOURCES/USES</b>	(4,450)	(45,550)	-	50,000	-	-	-	-
<b>FUND BALANCE INCREASE (DECREASE)</b>	(582,632)	294,526	116,902	(80,800)	(9,000)	-	5,500	(255,504)
<b>FUND BALANCE</b>								
Beginning Fund Balance <i>Note A)</i>	2,015,924	246,256	253,659	346,155	106,644	279	408,107	3,377,024
Ending Balance, June 30	1,433,292	540,782	370,561	265,355	97,644	279	413,607	3,121,520

**NEWCASTLE ELEMENTARY SCHOOL DISTRICT**  
**2023-2024 Budget Projection**

**Newcastle Elementary/Charter Multi-Year Projection**

Description	2023-24 Projected Budget - 467.91			2024-25 Projected Budget - 451.79			2025-26 Projected Budget - 462.34		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
General Purpose Revenue (A)	5,274,757	140,343	5,415,100	5,322,747	147,360	5,470,107	5,596,149	151,781	5,747,930
Federal Revenue	0	328,630	328,630	0	147,703	147,703	0	152,134	152,134
State Revenue (B)	78,332	779,885	858,217	92,144	590,222	682,366	89,357	589,550	678,907
Local Revenue	378,239	408,479	786,718	359,706	508,479	868,185	360,021	508,479	868,500
<b>Total Revenues</b>	<b>5,731,328</b>	<b>1,657,337</b>	<b>7,388,665</b>	<b>5,774,597</b>	<b>1,393,764</b>	<b>7,168,361</b>	<b>6,045,527</b>	<b>1,401,944</b>	<b>7,447,471</b>
<b>EXPENDITURES</b>									
Certificated Salaries (C)	2,388,928	555,250	2,944,178	2,424,762	501,025	2,925,787	2,461,134	508,540	2,969,674
Classified Salaries (D)	901,390	296,128	1,197,518	922,122	281,779	1,203,901	943,330	288,260	1,231,590
Benefits (E)	1,144,615	724,388	1,869,003	1,250,981	641,982	1,892,963	1,272,493	647,759	1,920,252
Books and Supplies	262,051	84,704	346,755	262,051	84,704	346,755	262,051	84,704	346,755
Other Services & Oper. Exp	634,370	142,578	776,948	652,370	142,578	794,948	652,370	142,578	794,948
Capital Outlay (F)	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	148,470	343,899	492,369	148,470	343,899	492,369	148,470	343,899	492,369
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>5,479,824</b>	<b>2,146,947</b>	<b>7,626,771</b>	<b>5,660,756</b>	<b>1,995,967</b>	<b>7,656,723</b>	<b>5,739,848</b>	<b>2,015,740</b>	<b>7,755,588</b>
<b>Excess / (Deficiency)</b>	<b>251,504</b>	<b>(489,610)</b>	<b>(238,106)</b>	<b>113,841</b>	<b>(602,203)</b>	<b>(488,362)</b>	<b>305,679</b>	<b>(613,796)</b>	<b>(308,117)</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	45,550	0	45,550	45,550	0	45,550	45,550	0	45,550
Transfers Out (G)	(95,550)	0	(95,550)	(45,550)	0	(45,550)	(45,550)	0	(45,550)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(441,982)	441,982	0	(400,000)	400,000	0	(419,604)	419,604	0
<b>Total Financing Sources/Uses</b>	<b>(491,982)</b>	<b>441,982</b>	<b>(50,000)</b>	<b>(400,000)</b>	<b>400,000</b>	<b>0</b>	<b>(419,604)</b>	<b>419,604</b>	<b>0</b>
<b>Net Increase (Decrease)</b>	<b>(240,478)</b>	<b>(47,628)</b>	<b>(288,106)</b>	<b>(286,159)</b>	<b>(202,203)</b>	<b>(488,362)</b>	<b>(113,925)</b>	<b>(194,192)</b>	<b>(308,117)</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	1,657,662	604,516	2,262,178	1,417,184	556,888	1,974,072	1,131,025	354,685	1,485,710
<b>Ending Balance</b>	<b>1,417,184</b>	<b>556,888</b>	<b>1,974,072</b>	<b>1,131,025</b>	<b>354,685</b>	<b>1,485,710</b>	<b>1,017,100</b>	<b>160,493</b>	<b>1,177,593</b>
Nonspendable (Revolving Cash)	700	0	700	700	0	700	700	0	700
Restricted	0	556,888	556,888	0	354,685	354,685	0	160,493	160,493
Committed	596,146	0	596,146	181,358	0	181,358	92,711	0	92,711
Assigned (J)	128,234	0	128,234	0	0	0	0	0	0
Unassigned - REU (K)	692,104	0	692,104	948,967	0	948,967	923,689	0	923,689
Unassigned - Other	0	0	0	(0)	0	(0)	(0)	0	(0)
<b>Total - Fund Balance</b>	<b>1,417,184</b>	<b>556,888</b>	<b>1,974,072</b>	<b>1,131,025</b>	<b>354,685</b>	<b>1,485,710</b>	<b>1,017,100</b>	<b>160,493</b>	<b>1,177,593</b>

Notes:

Please see individual school MYP for explanations.

**NEWCASTLE ELEMENTARY SCHOOL DISTRICT**  
**2023-2024 Budget Projection**  
**Newcastle Elementary Multi-Year Projection**

Description	2023-24 Projected Budget-157.81			2024-25 Projected Budget-151.71			2025-26 Projected Budget-148.48		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
General Purpose Revenue (A)	1,837,144	140,343	1,977,487	1,849,556	147,360	1,996,916	1,837,281	151,781	1,989,062
Federal Revenue	0	328,630	328,630	0	147,703	147,703	0	152,134	152,134
State Revenue (B)	30,372	484,609	514,981	33,030	398,415	431,445	31,949	398,415	430,364
Local Revenue	372,239	408,479	780,718	353,406	508,479	861,885	353,406	508,479	861,885
<b>Total Revenues</b>	<b>2,239,755</b>	<b>1,362,061</b>	<b>3,601,816</b>	<b>2,235,992</b>	<b>1,201,957</b>	<b>3,437,949</b>	<b>2,222,636</b>	<b>1,210,809</b>	<b>3,433,445</b>
<b>EXPENDITURES</b>									
Certificated Salaries (C)	888,786	516,582	1,405,368	902,118	486,799	1,388,917	715,650	494,101	1,209,751
Classified Salaries (D)	585,549	271,765	857,314	599,017	268,494	867,511	612,794	274,669	887,463
Benefits (E)	525,789	536,170	1,061,959	535,395	462,897	998,292	503,015	468,432	971,447
Books and Supplies	158,356	59,053	217,409	158,356	59,053	217,409	158,356	59,053	217,409
Other Services & Oper. Exp (F)	118,732	130,617	249,349	136,732	130,617	267,349	136,732	130,617	267,349
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	44,700	343,899	388,599	44,700	343,899	388,599	44,700	343,899	388,599
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other-	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>2,321,912</b>	<b>1,858,086</b>	<b>4,179,998</b>	<b>2,376,318</b>	<b>1,751,759</b>	<b>4,128,077</b>	<b>2,171,247</b>	<b>1,770,771</b>	<b>3,942,018</b>
<b>Excess / (Deficiency)</b>	<b>(82,157)</b>	<b>(496,025)</b>	<b>(578,182)</b>	<b>(140,326)</b>	<b>(549,802)</b>	<b>(690,128)</b>	<b>51,389</b>	<b>(559,962)</b>	<b>(508,573)</b>
<b>OTHER SOURCES/USES</b>									
Transfers In (G)	45,550	0	45,550	45,550	0	45,550	45,550	0	45,550
Transfers Out (G)	(50,000)	0	(50,000)	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(441,982)	441,982	0	(400,000)	400,000	0	(419,604)	419,604	0
<b>Total Financing Sources/Uses</b>	<b>(446,432)</b>	<b>441,982</b>	<b>(4,450)</b>	<b>(354,450)</b>	<b>400,000</b>	<b>45,550</b>	<b>(374,054)</b>	<b>419,604</b>	<b>45,550</b>
<b>Net Increase (Decrease)</b>	<b>(528,589)</b>	<b>(54,043)</b>	<b>(582,632)</b>	<b>(494,776)</b>	<b>(149,802)</b>	<b>(644,578)</b>	<b>(322,665)</b>	<b>(140,358)</b>	<b>(463,023)</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	1,636,542	379,382	2,015,924	1,107,953	325,339	1,433,292	613,177	175,537	788,714
<b>Ending Balance</b>	<b>1,107,953</b>	<b>325,339</b>	<b>1,433,292</b>	<b>613,177</b>	<b>175,537</b>	<b>788,714</b>	<b>290,512</b>	<b>35,179</b>	<b>325,691</b>
Nonspendable (Revolving Cash)	700	0	700	700	0	700	700	0	700
Restricted	0	325,339	325,339	0	175,537	175,537	0	35,179	35,179
Committed (J)	596,146	0	596,146	181,358	0	181,358	92,711	0	92,711
Assigned	128,234	0	128,234	0	0	0	0	0	0
Unassigned - REU	382,873	0	382,873	431,119	0	431,119	197,101	0	197,101
Unassigned - Other	0	0	0	0	0	0	0	0	0
<b>Total - Fund Balance</b>	<b>1,107,953</b>	<b>325,339</b>	<b>1,433,292</b>	<b>613,177</b>	<b>175,537</b>	<b>788,714</b>	<b>290,512</b>	<b>35,179</b>	<b>325,691</b>

Notes:

(A) The Local Control Funding Formula (LCFF) revenue estimates are calculated with the following COLAs:

23-24	8.22%
24-25	3.94%
25-26	3.29%

(B) State revenue includes per ADA amounts of:

	Unrestr Lottery	Rest Lottery	Man Cost Block Grant
2023-24	\$170	\$67	\$38
2024-25	\$170	\$67	\$39
2025-26	\$170	\$67	\$41

Other State also includes State Special Education Mental Health funds and STRS on Behalf of in the amount of \$256,542

(C) Certificated salary assumptions are as follows:

2024-25 - 1.5% Step and Column
2025-26 - 1.5% Step and Column

(D) Classified salary assumptions are as follows:

2024-25 - 2.3% Step and Column
2025-26 - 2.3% Step and Column

\*\* 24-25 Restricted Salaries were reduced by temporary positions paid with the Extended Learning Opportunity Grant

(E) Benefits were adjusted accordingly due to the changes in C and D above. The restricted benefits include STRS on Behalf with corresponding revenue in restricted State Revenue. Employer Retirement Contribution Rates are as follows

2023-2024	STRS 19.10%	PERS 27.70%
2024-2025	STRS 19.10%	PERS 28.30%
2025-2026	STRS 19.10%	PERS 28.30%

(F) Services and operating expenses were increased for additional grounds services.

(G) The transfer in of funds is from NCS for facility expenses per the MOU and the transfer out goes to the deferred maintenance fund. This fund allows NESD to maintain the buildings and grounds.

(H) 2023-24 Committed Funds include \$410,038 for anticipated legal expenses, \$74,518 for textbooks and 186,108 for OPEB Expenses



# NEWCASTLE ELEMENTARY SCHOOL DISTRICT

## 2023-2024 Budget Projection

### Newcastle Charter Multi-Year Projection

Description	2023-24 Projected Budget -310.1			2024-25 Projected Budget -300.08			2025-26 Projected Budget -313.86		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
General Purpose Revenue (A)	3,437,613	0	3,437,613	3,473,191	0	3,473,191	3,758,868	0	3,758,868
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue (B)	47,960	295,276	343,236	59,114	191,807	250,921	57,408	191,135	248,543
Local Revenue	6,000	0	6,000	6,300	0	6,300	6,615	0	6,615
<b>Total Revenues</b>	<b>3,491,573</b>	<b>295,276</b>	<b>3,786,849</b>	<b>3,538,605</b>	<b>191,807</b>	<b>3,730,412</b>	<b>3,822,891</b>	<b>191,135</b>	<b>4,014,026</b>
<b>EXPENDITURES</b>									
Certificated Salaries (C)	1,500,142	38,668	1,538,810	1,522,644	14,226	1,536,870	1,745,484	14,439	1,759,923
Classified Salaries (D)	315,841	24,363	340,204	323,105	13,285	336,390	330,536	13,591	344,127
Benefits (E)	618,826	188,218	807,044	715,586	179,085	894,671	769,478	179,327	948,805
Books and Supplies	103,695	25,651	129,346	103,695	25,651	129,346	103,695	25,651	129,346
Other Services & Oper. Exp	515,638	11,961	527,599	515,638	11,961	527,599	515,638	11,961	527,599
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	103,770	0	103,770	103,770	0	103,770	103,770	0	103,770
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>3,157,912</b>	<b>288,861</b>	<b>3,446,773</b>	<b>3,284,438</b>	<b>244,208</b>	<b>3,528,646</b>	<b>3,568,601</b>	<b>244,969</b>	<b>3,813,570</b>
<b>Excess / (Deficiency)</b>	<b>333,661</b>	<b>6,415</b>	<b>340,076</b>	<b>254,167</b>	<b>(52,401)</b>	<b>201,766</b>	<b>254,290</b>	<b>(53,834)</b>	<b>200,456</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	(45,550)	0	(45,550)	(45,550)	0	(45,550)	(45,550)	0	(45,550)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	0	0	0	0	0	0
<b>Total Financing Sources/Uses</b>	<b>(45,550)</b>	<b>0</b>	<b>(45,550)</b>	<b>(45,550)</b>	<b>0</b>	<b>(45,550)</b>	<b>(45,550)</b>	<b>0</b>	<b>(45,550)</b>
<b>Net Increase (Decrease)</b>	<b>288,111</b>	<b>6,415</b>	<b>294,526</b>	<b>208,617</b>	<b>(52,401)</b>	<b>156,216</b>	<b>208,740</b>	<b>(53,834)</b>	<b>154,906</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	21,120	225,134	246,254	309,231	231,549	540,780	517,848	179,148	696,996
<b>Ending Balance</b>	<b>309,231</b>	<b>231,549</b>	<b>540,780</b>	<b>517,848</b>	<b>179,148</b>	<b>696,996</b>	<b>726,588</b>	<b>125,314</b>	<b>851,902</b>
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	231,549	231,549	0	179,148	179,148	0	125,314	125,314
Committed	0	0	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0	0
Unassigned - REU	309,231	0	309,231	517,848	0	517,848	726,588	0	726,588
Unassigned - Other	0	0	0	0	0	0	0	0	0
<b>Total - Fund Balance</b>	<b>309,231</b>	<b>231,549</b>	<b>540,780</b>	<b>517,848</b>	<b>179,148</b>	<b>696,996</b>	<b>726,588</b>	<b>125,314</b>	<b>851,902</b>

Notes:

(A) The Local Control Funding Formula (LCFF) revenue estimates are calculated with the following COLAs:

23-24	8.22%
24-25	3.94%
25-26	3.29%

(B) State revenue includes per ADA amounts of:

	Unrestr Lottery	Rest Lottery	Man Cost Block Grant
2023-24	\$170	\$67	\$20
2024-25	\$170	\$67	\$21
2025-26	\$170	\$67	\$21

Other State also includes State Special Education Mental Health funds and STRS on Behalf of in the amount of \$171,030

(C) Certificated salary assumptions are as follows:

- 2024-25 - 1.5% Step and Column
- 2025-26 - 1.5% Step and Column

(D) Classified salary assumptions are as follows:

- 2024-25 - 2.3% Step and Column
- 2025-26 - 2.3% Step and Column

\*\* 24-25 Restricted Salaries were reduced by temporary positions paid with the Extended Learning Opportunity Grant

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:

\_\_\_\_\_ Schools Insurance Group

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

Signed \_\_\_\_\_

Date of Meeting: \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	_____	Raenel Toste
Title:	_____	Chief Business Official
Telephone:	_____	916-824-1664
E-mail:	_____	rtoste@newcastle.k12.ca.us

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: 645 Kentucky Greens, Newcastle, CA

Date: June 9, 2023

Adoption Date: June 28, 2023

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

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 645 Kentucky Greens

Date: June 14, 2023

Time: 6:00pm

Contact person for additional information on the budget reports:

Name: Raenel Toste

Title: Chief Business Official

Telephone: 916-824-1664

E-mail: rtoste@newcastle.k12.ca.us

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.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X n/a n/a n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X X 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 06/28/2023
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

G = General Ledger Data; S =  
Supplemental Data

Form	Description	Data Supplied For:	
		2021-22 Estimated Actuals	2022-23 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
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		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
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		
CASH	Cashflow Worksheet		S

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

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	1,782,828.00	64,342.00	1,847,170.00	1,837,144.00	140,343.00	1,977,487.00	7.1%
2) Federal Revenue		8100-8299	0.00	276,025.00	276,025.00	0.00	328,630.00	328,630.00	19.1%
3) Other State Revenue		8300-8599	27,935.00	674,155.00	702,090.00	30,372.00	484,609.00	514,981.00	-26.7%
4) Other Local Revenue		8600-8799	468,181.00	416,632.00	884,813.00	372,239.00	408,479.00	780,718.00	-11.8%
5) TOTAL, REVENUES			2,278,944.00	1,431,154.00	3,710,098.00	2,239,755.00	1,362,061.00	3,601,816.00	-2.9%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	913,068.00	550,114.00	1,463,182.00	888,786.00	516,582.00	1,405,368.00	-4.0%
2) Classified Salaries		2000-2999	564,049.00	229,770.00	793,819.00	585,549.00	271,765.00	857,314.00	8.0%
3) Employee Benefits		3000-3999	543,454.00	557,201.00	1,100,655.00	525,789.00	536,170.00	1,061,959.00	-3.5%
4) Books and Supplies		4000-4999	159,946.00	130,947.00	290,893.00	158,356.00	59,053.00	217,409.00	-25.3%
5) Services and Other Operating Expenditures		5000-5999	313,841.00	107,481.00	421,322.00	118,732.00	130,617.00	249,349.00	-40.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	74,843.00	238,995.00	313,838.00	44,700.00	343,899.00	388,599.00	23.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,569,201.00	1,814,508.00	4,383,709.00	2,321,912.00	1,858,086.00	4,179,998.00	-4.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			(290,257.00)	(383,354.00)	(673,611.00)	(82,157.00)	(496,025.00)	(578,182.00)	-14.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	45,550.00	0.00	45,550.00	45,550.00	0.00	45,550.00	0.0%
b) Transfers Out		7600-7629	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(566,309.00)	566,309.00	0.00	(441,982.00)	441,982.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(570,759.00)	566,309.00	(4,450.00)	(446,432.00)	441,982.00	(4,450.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(861,016.00)	182,955.00	(678,061.00)	(528,589.00)	(54,043.00)	(582,632.00)	-14.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,497,558.00	196,427.00	2,693,985.00	1,636,542.00	379,382.00	2,015,924.00	-25.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,497,558.00	196,427.00	2,693,985.00	1,636,542.00	379,382.00	2,015,924.00	-25.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,497,558.00	196,427.00	2,693,985.00	1,636,542.00	379,382.00	2,015,924.00	-25.2%
2) Ending Balance, June 30 (E + F1e)			1,636,542.00	379,382.00	2,015,924.00	1,107,953.00	325,339.00	1,433,292.00	-28.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	700.00	0.00	700.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	78,426.54	838.50	79,265.04	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	378,543.50	378,543.50	0.00	325,339.00	325,339.00	-14.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	670,664.00	0.00	670,664.00	596,146.00	0.00	596,146.00	-11.1%
Text Book Adoption 20/21 #9	0000	9760	74,518.00		74,518.00			0.00	
Anticipated Legal Expenses 20/21 #10	0000	9760	410,038.00		410,038.00			0.00	
Other Post Employment Benefits 20/21 #11	0000	9760	186,108.00		186,108.00			0.00	
Other Post Employment Benefits	0000	9760			0.00	596,146.00		596,146.00	
d) Assigned									
Other Assignments		9780	665,066.46	0.00	665,066.46	300,307.00	0.00	300,307.00	-54.8%
Library Funds	0000	9780	3,327.00		3,327.00			0.00	
Music Donations	0000	9780	7,696.00		7,696.00			0.00	
Chromebook Insurance	0000	9780	4,175.00		4,175.00			0.00	
PTC Donations	0000	9780	26.00		26.00			0.00	
ASB Pass Through	0000	9780	45,842.00		45,842.00			0.00	
Future Text Book Adoption	0000	9780	50,000.00		50,000.00			0.00	
Additional Reserve for Economic Uncertainty	0000	9780	344,317.46		344,317.46			0.00	
Teacher Salary and Benefits	1100	9780	22,689.00		22,689.00			0.00	
Teacher Salary and Benefits	1400	9780	186,994.00		186,994.00			0.00	
Additional Reserve for Economic Uncertainty	0000	9780			0.00	172,073.00		172,073.00	
Teacher Salary and Benefits	1100	9780			0.00	22,689.00		22,689.00	

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Teacher Salary and Benefits	1400	9780			0.00	105,545.00		105,545.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	221,685.00	0.00	221,685.00	211,500.00	0.00	211,500.00	-4.6%
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	1,917,865.42	(231,101.75)	1,686,763.67				
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	700.00	0.00	700.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	220.00	0.00	220.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	92,234.45	92,234.45				
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	78,426.54	838.50	79,265.04				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			1,997,211.96	(138,028.80)	1,859,183.16				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources									
		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS									
			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable									
		9500	162,331.45	0.00	162,331.45				
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									
			162,331.45	0.00	162,331.45				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources									
		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS									
			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)									
			1,834,880.51	(138,028.80)	1,696,851.71				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	1,228,447.00	0.00	1,228,447.00	1,240,251.00	0.00	1,240,251.00	1.0%
Education Protection Account State Aid - Current Year		8012	486,712.00	0.00	486,712.00	481,642.00	0.00	481,642.00	-1.0%
State Aid - Prior Years		8019	(62,500.00)	0.00	(62,500.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	7,027.00	0.00	7,027.00	7,027.00	0.00	7,027.00	0.0%
Timber Yield Tax		8022	21.00	0.00	21.00	21.00	0.00	21.00	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	1,258,003.00	0.00	1,258,003.00	1,258,003.00	0.00	1,258,003.00	0.0%
Unsecured Roll Taxes		8042	26,058.00	0.00	26,058.00	26,058.00	0.00	26,058.00	0.0%
Prior Years' Taxes		8043	825.00	0.00	825.00	825.00	0.00	825.00	0.0%
Supplemental Taxes		8044	301,254.00	0.00	301,254.00	301,254.00	0.00	301,254.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			3,245,847.00	0.00	3,245,847.00	3,315,081.00	0.00	3,315,081.00	2.1%
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	(1,463,019.00)	0.00	(1,463,019.00)	(1,477,937.00)	0.00	(1,477,937.00)	1.0%
Property Taxes Transfers		8097	0.00	64,342.00	64,342.00	0.00	140,343.00	140,343.00	118.1%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			1,782,828.00	64,342.00	1,847,170.00	1,837,144.00	140,343.00	1,977,487.00	7.1%
<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	53,666.00	53,666.00	0.00	56,070.00	56,070.00	4.5%
Special Education Discretionary Grants		8182	0.00	13,091.00	13,091.00	0.00	9,500.00	9,500.00	-27.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		39,400.00	39,400.00		28,170.00	28,170.00	-28.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,585.00	2,585.00		5,660.00	5,660.00	119.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		92,010.00	92,010.00		78,373.00	78,373.00	-14.8%
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	75,273.00	75,273.00	0.00	150,857.00	150,857.00	100.4%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	276,025.00	276,025.00	0.00	328,630.00	328,630.00	19.1%
<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	124,405.00	124,405.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	5,246.00	0.00	5,246.00	6,344.00	0.00	6,344.00	20.9%
Lottery - Unrestricted and Instructional Materials		8560	22,689.00	8,799.00	31,488.00	24,028.00	9,470.00	33,498.00	6.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	540,951.00	540,951.00	0.00	475,139.00	475,139.00	-12.2%
<b>TOTAL, OTHER STATE REVENUE</b>			27,935.00	674,155.00	702,090.00	30,372.00	484,609.00	514,981.00	-26.7%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	118,715.00	0.00	118,715.00	91,000.00	0.00	91,000.00	-23.3%
Interest		8660	20,000.00	0.00	20,000.00	15,000.00	0.00	15,000.00	-25.0%
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	242,110.00	229,118.00	471,228.00	256,239.00	0.00	256,239.00	-45.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	87,356.00	0.00	87,356.00	10,000.00	0.00	10,000.00	-88.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		187,514.00	187,514.00		408,479.00	408,479.00	117.8%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>468,181.00</b>	<b>416,632.00</b>	<b>884,813.00</b>	<b>372,239.00</b>	<b>408,479.00</b>	<b>780,718.00</b>	<b>-11.8%</b>
<b>TOTAL, REVENUES</b>			<b>2,278,944.00</b>	<b>1,431,154.00</b>	<b>3,710,098.00</b>	<b>2,239,755.00</b>	<b>1,362,061.00</b>	<b>3,601,816.00</b>	<b>-2.9%</b>
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	604,582.00	282,676.00	887,258.00	584,759.00	270,741.00	855,500.00	-3.6%
Certificated Pupil Support Salaries		1200	0.00	99,966.00	99,966.00	33,586.00	78,369.00	111,955.00	12.0%
Certificated Supervisors' and Administrators' Salaries		1300	308,486.00	167,472.00	475,958.00	270,441.00	167,472.00	437,913.00	-8.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>913,068.00</b>	<b>550,114.00</b>	<b>1,463,182.00</b>	<b>888,786.00</b>	<b>516,582.00</b>	<b>1,405,368.00</b>	<b>-4.0%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	51,594.00	129,080.00	180,674.00	51,281.00	138,408.00	189,689.00	5.0%
Classified Support Salaries		2200	83,987.00	100,602.00	184,589.00	74,490.00	133,357.00	207,847.00	12.6%
Classified Supervisors' and Administrators' Salaries		2300	178,189.00	0.00	178,189.00	183,472.00	0.00	183,472.00	3.0%
Clerical, Technical and Office Salaries		2400	222,692.00	88.00	222,780.00	249,303.00	0.00	249,303.00	11.9%
Other Classified Salaries		2900	27,587.00	0.00	27,587.00	27,003.00	0.00	27,003.00	-2.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>564,049.00</b>	<b>229,770.00</b>	<b>793,819.00</b>	<b>585,549.00</b>	<b>271,765.00</b>	<b>857,314.00</b>	<b>8.0%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	170,970.00	365,335.00	536,305.00	167,760.00	356,857.00	524,617.00	-2.2%
PERS		3201-3202	133,661.00	60,226.00	193,887.00	157,826.00	64,128.00	221,954.00	14.5%
OASDI/Medicare/Alternative		3301-3302	54,899.00	26,202.00	81,101.00	56,791.00	25,500.00	82,291.00	1.5%
Health and Welfare Benefits		3401-3402	120,399.00	84,699.00	205,098.00	100,173.00	67,169.00	167,342.00	-18.4%
Unemployment Insurance		3501-3502	7,205.00	4,007.00	11,212.00	7,252.00	3,790.00	11,042.00	-1.5%
Workers' Compensation		3601-3602	20,997.00	11,652.00	32,649.00	22,300.00	11,616.00	33,916.00	3.9%
OPEB, Allocated		3701-3702	26,714.00	0.00	26,714.00	7,695.00	0.00	7,695.00	-71.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,609.00	5,080.00	13,689.00	5,992.00	7,110.00	13,102.00	-4.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>543,454.00</b>	<b>557,201.00</b>	<b>1,100,655.00</b>	<b>525,789.00</b>	<b>536,170.00</b>	<b>1,061,959.00</b>	<b>-3.5%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	82,000.00	0.00	82,000.00	100,000.00	0.00	100,000.00	22.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	49,765.00	79,091.00	128,856.00	20,606.00	59,053.00	79,659.00	-38.2%
Noncapitalized Equipment		4400	28,181.00	51,856.00	80,037.00	37,750.00	0.00	37,750.00	-52.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			159,946.00	130,947.00	290,893.00	158,356.00	59,053.00	217,409.00	-25.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,500.00	14,089.00	18,589.00	12,900.00	29,864.00	42,764.00	130.1%
Dues and Memberships		5300	14,025.00	2,390.00	16,415.00	14,070.00	2,500.00	16,570.00	0.9%
Insurance	5400 - 5450		49,546.00	0.00	49,546.00	27,000.00	0.00	27,000.00	-45.5%
Operations and Housekeeping Services		5500	127,145.00	0.00	127,145.00	101,550.00	0.00	101,550.00	-20.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,513.00	750.00	26,263.00	23,000.00	750.00	23,750.00	-9.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(150,294.00)	0.00	(150,294.00)	(241,543.00)	0.00	(241,543.00)	60.7%
Professional/Consulting Services and Operating Expenditures		5800	241,106.00	90,252.00	331,358.00	181,155.00	97,503.00	278,658.00	-15.9%
Communications		5900	2,300.00	0.00	2,300.00	600.00	0.00	600.00	-73.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			313,841.00	107,481.00	421,322.00	118,732.00	130,617.00	249,349.00	-40.8%
<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	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<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	12,000.00	12,000.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	0.00	200,000.00	200,000.00	0.00	343,899.00	343,899.00	71.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	33,986.00	9,374.00	43,360.00	21,600.00	0.00	21,600.00	-50.2%
Other Debt Service - Principal		7439	40,857.00	17,621.00	58,478.00	23,100.00	0.00	23,100.00	-60.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			74,843.00	238,995.00	313,838.00	44,700.00	343,899.00	388,599.00	23.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			2,569,201.00	1,814,508.00	4,383,709.00	2,321,912.00	1,858,086.00	4,179,998.00	-4.6%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									

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)	
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	45,550.00	0.00	45,550.00	45,550.00	0.00	45,550.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,550.00	0.00	45,550.00	45,550.00	0.00	45,550.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
<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>									
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	(566,309.00)	566,309.00	0.00	(441,982.00)	441,982.00	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			(566,309.00)	566,309.00	0.00	(441,982.00)	441,982.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)</b>			(570,759.00)	566,309.00	(4,450.00)	(446,432.00)	441,982.00	(4,450.00)	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	1,782,828.00	64,342.00	1,847,170.00	1,837,144.00	140,343.00	1,977,487.00	7.1%
2) Federal Revenue		8100-8299	0.00	276,025.00	276,025.00	0.00	328,630.00	328,630.00	19.1%
3) Other State Revenue		8300-8599	27,935.00	674,155.00	702,090.00	30,372.00	484,609.00	514,981.00	-26.7%
4) Other Local Revenue		8600-8799	468,181.00	416,632.00	884,813.00	372,239.00	408,479.00	780,718.00	-11.8%
5) TOTAL, REVENUES			2,278,944.00	1,431,154.00	3,710,098.00	2,239,755.00	1,362,061.00	3,601,816.00	-2.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction		1000-1999	1,064,224.00	971,637.00	2,035,861.00	1,004,962.00	957,185.00	1,962,147.00	-3.6%
2) Instruction - Related Services		2000-2999	64,198.00	218,948.00	283,146.00	60,097.00	221,394.00	281,491.00	-0.6%
3) Pupil Services		3000-3999	67,987.00	285,270.00	353,257.00	86,641.00	273,046.00	359,687.00	1.8%
4) Ancillary Services		4000-4999	10,146.00	0.00	10,146.00	13,757.00	0.00	13,757.00	35.6%
5) Community Services		5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	927,361.00	4,120.00	931,481.00	813,961.00	2,150.00	816,111.00	-12.4%
8) Plant Services		8000-8999	360,442.00	95,538.00	455,980.00	297,794.00	60,412.00	358,206.00	-21.4%
9) Other Outgo		9000-9999 Except 7600-7699	74,843.00	238,995.00	313,838.00	44,700.00	343,899.00	388,599.00	23.8%
10) TOTAL, EXPENDITURES			2,569,201.00	1,814,508.00	4,383,709.00	2,321,912.00	1,858,086.00	4,179,998.00	-4.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(290,257.00)	(383,354.00)	(673,611.00)	(82,157.00)	(496,025.00)	(578,182.00)	-14.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	45,550.00	0.00	45,550.00	45,550.00	0.00	45,550.00	0.0%
b) Transfers Out		7600-7629	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(566,309.00)	566,309.00	0.00	(441,982.00)	441,982.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(570,759.00)	566,309.00	(4,450.00)	(446,432.00)	441,982.00	(4,450.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(861,016.00)	182,955.00	(678,061.00)	(528,589.00)	(54,043.00)	(582,632.00)	-14.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,497,558.00	196,427.00	2,693,985.00	1,636,542.00	379,382.00	2,015,924.00	-25.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,497,558.00	196,427.00	2,693,985.00	1,636,542.00	379,382.00	2,015,924.00	-25.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,497,558.00	196,427.00	2,693,985.00	1,636,542.00	379,382.00	2,015,924.00	-25.2%
2) Ending Balance, June 30 (E + F1e)			1,636,542.00	379,382.00	2,015,924.00	1,107,953.00	325,339.00	1,433,292.00	-28.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	700.00	0.00	700.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	78,426.54	838.50	79,265.04	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	378,543.50	378,543.50	0.00	325,339.00	325,339.00	-14.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	670,664.00	0.00	670,664.00	596,146.00	0.00	596,146.00	-11.1%
Text Book Adoption 20/21 #9		0000 9760	74,518.00		74,518.00			0.00	
Anticipated Legal Expenses 20/21 #10		0000 9760	410,038.00		410,038.00			0.00	
Other Post Employment Benefits 20/21 #11		0000 9760	186,108.00		186,108.00			0.00	
Other Post Employment Benefits		0000 9760			0.00	596,146.00		596,146.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	665,066.46	0.00	665,066.46	300,307.00	0.00	300,307.00	-54.8%
Library Funds		0000 9780	3,327.00		3,327.00			0.00	
Music Donations		0000 9780	7,696.00		7,696.00			0.00	
Chromebook Insurance		0000 9780	4,175.00		4,175.00			0.00	
PTC Donations		0000 9780	26.00		26.00			0.00	
ASB Pass Through		0000 9780	45,842.00		45,842.00			0.00	
Future Text Book Adoption		0000 9780	50,000.00		50,000.00			0.00	
Additional Reserve for Economic Uncertainty		0000 9780	344,317.46		344,317.46			0.00	
Teacher Salary and Benefits		1100 9780	22,689.00		22,689.00			0.00	
Teacher Salary and Benefits		1400 9780	186,994.00		186,994.00			0.00	
Additional Reserve for Economic Uncertainty		0000 9780			0.00	172,073.00		172,073.00	

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)	
Teacher Salary and Benefits	1100	9780			0.00	22,689.00		22,689.00	
Teacher Salary and Benefits	1400	9780			0.00	105,545.00		105,545.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	221,685.00	0.00	221,685.00	211,500.00	0.00	211,500.00	-4.6%
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	102,076.00	136,855.00
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	0.00	1.00
6266	Educator Effectiveness, FY 2021-22	31,516.00	5,616.00
6300	Lottery: Instructional Materials	12,098.50	2,862.00
6500	Special Education	0.00	1.00
6546	Mental Health-Related Services	9,740.00	9,739.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	45,001.00	38,722.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	125,405.00	125,405.00
7029	Child Nutrition: Food Service Staff Training Funds	2,844.00	2,844.00
7311	Classified School Employee Professional Development Block Grant	24.00	24.00
7425	Expanded Learning Opportunities (ELO) Grant	0.00	2,646.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	624.00	624.00
7435	Learning Recovery Emergency Block Grant	49,215.00	0.00
Total, Restricted Balance		378,543.50	325,339.00

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	18,945.56	0.00	-300.0%
5) TOTAL, REVENUES			18,945.56	0.00	-300.0%
<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	6,696.68	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,232.00	0.00	-100.0%
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			8,928.68	0.00	-200.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,016.88	0.00	-100.0%
<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>			10,016.88	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,074.89	45,091.77	28.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,074.89	45,091.77	28.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,074.89	45,091.77	28.6%
2) Ending Balance, June 30 (E + F1e)			45,091.77	45,091.77	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	45,091.77	45,091.77	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	16,566.69	0.00	-100.0%
Interest		8660	11.87	0.00	-100.0%

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	2,367.00	0.00	-100.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			<b>18,945.56</b>	<b>0.00</b>	<b>-300.0%</b>
<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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	6,696.68	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,696.68</b>	<b>0.00</b>	<b>-100.0%</b>
<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	2,232.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,232.00</b>	<b>0.00</b>	<b>-100.0%</b>
<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			8,928.68	0.00	-200.0%
<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	18,945.56	0.00	-300.0%
5) TOTAL, REVENUES			18,945.56	0.00	-300.0%
<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		8,928.68	0.00	-100.0%
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			8,928.68	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,016.88	0.00	-100.0%
<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>			10,016.88	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,074.89	45,091.77	28.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,074.89	45,091.77	28.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,074.89	45,091.77	28.6%
2) Ending Balance, June 30 (E + F1e)			45,091.77	45,091.77	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	45,091.77	45,091.77	0.0%

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

	Resource	Description	2022-23	
			Estimated Actuals	2023-24 Budget
	8210	Student Activity Funds	45,091.77	45,091.77
Total, Restricted Balance			45,091.77	45,091.77

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,785,157.00	3,437,613.00	23.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	480,430.00	343,236.00	-28.6%
4) Other Local Revenue		8600-8799	5,000.00	6,000.00	20.0%
5) TOTAL, REVENUES			3,270,587.00	3,786,849.00	15.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,387,115.00	1,538,810.00	10.9%
2) Classified Salaries		2000-2999	343,824.00	340,204.00	-1.1%
3) Employee Benefits		3000-3999	760,923.00	807,044.00	6.1%
4) Books and Supplies		4000-4999	106,902.00	129,346.00	21.0%
5) Services and Other Operating Expenditures		5000-5999	439,554.00	527,599.00	20.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	98,251.00	103,770.00	5.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,136,569.00	3,446,773.00	9.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			134,018.00	340,076.00	153.8%
<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	45,550.00	45,550.00	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			(45,550.00)	(45,550.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			88,468.00	294,526.00	232.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	157,786.00	246,254.00	56.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			157,786.00	246,254.00	56.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			157,786.00	246,254.00	56.1%
2) Ending Balance, June 30 (E + F1e)			246,254.00	540,780.00	119.6%
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	4,430.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	225,136.00	231,551.00	2.8%
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	16,688.00	309,229.00	1,753.0%
Teacher Salary and Benefits	1400	9780	16,688.00		
Additional Reserve for Economic Uncertainty	0000	9780		309,229.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	635,102.41		
		9111	0.00		
b) in Banks					
		9120	0.00		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		
e) Collections Awaiting Deposit					
		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	6,836.72		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			641,939.13		
<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	67,625.42		
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			67,625.42		
<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)			574,313.71		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	1,864,445.00	2,237,498.00	20.0%
Education Protection Account State Aid - Current Year		8012	817,733.00	973,649.00	19.1%
State Aid - Prior Years		8019	(97,843.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	200,822.00	226,466.00	12.8%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,785,157.00	3,437,613.00	23.4%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,424.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	55,066.00	66,861.00	21.4%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	420,940.00	276,375.00	-34.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>480,430.00</b>	<b>343,236.00</b>	<b>-28.6%</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	6,000.00	20.0%
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%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,000.00</b>	<b>6,000.00</b>	<b>20.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,270,587.00</b>	<b>3,786,849.00</b>	<b>15.8%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,149,365.00	1,298,105.00	12.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	237,750.00	240,705.00	1.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,387,115.00</b>	<b>1,538,810.00</b>	<b>10.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	77,450.00	85,079.00	9.9%
Classified Support Salaries		2200	126,138.00	109,903.00	-12.9%
Classified Supervisors' and Administrators' Salaries		2300	95,164.00	97,892.00	2.9%
Clerical, Technical and Office Salaries		2400	45,072.00	47,330.00	5.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>343,824.00</b>	<b>340,204.00</b>	<b>-1.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	434,696.00	464,319.00	6.8%
PERS		3201-3202	72,419.00	85,639.00	18.3%
OASDI/Medicare/Alternative		3301-3302	42,212.00	47,047.00	11.5%
Health and Welfare Benefits		3401-3402	168,073.00	159,677.00	-5.0%
Unemployment Insurance		3501-3502	8,295.00	9,191.00	10.8%
Workers' Compensation		3601-3602	24,139.00	28,217.00	16.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,089.00	12,954.00	16.8%
TOTAL, EMPLOYEE BENEFITS			760,923.00	807,044.00	6.1%
<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	69,481.00	96,706.00	39.2%
Noncapitalized Equipment		4400	37,421.00	32,640.00	-12.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			106,902.00	129,346.00	21.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,830.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	52,320.00	63,000.00	20.4%
Operations and Housekeeping Services		5500	84,530.00	111,200.00	31.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,600.00	23,200.00	2.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	150,294.00	241,543.00	60.7%
Professional/Consulting Services and Operating Expenditures		5800	120,980.00	87,256.00	-27.9%
Communications		5900	0.00	1,400.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			439,554.00	527,599.00	20.0%
<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>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	46,224.00	50,161.00	8.5%
Other Debt Service - Principal		7439	52,027.00	53,609.00	3.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			98,251.00	103,770.00	5.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
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			3,136,569.00	3,446,773.00	9.9%
<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	45,550.00	45,550.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			45,550.00	45,550.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					

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 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)			(45,550.00)	(45,550.00)	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	2,785,157.00	3,437,613.00	23.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	480,430.00	343,236.00	-28.6%
4) Other Local Revenue		8600-8799	5,000.00	6,000.00	20.0%
5) TOTAL, REVENUES			3,270,587.00	3,786,849.00	15.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,787,936.00	1,987,894.00	11.2%
2) Instruction - Related Services	2000-2999		423,619.00	427,551.00	0.9%
3) Pupil Services	3000-3999		78,912.00	15,640.00	-80.2%
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		352,513.00	477,901.00	35.6%
8) Plant Services	8000-8999		395,338.00	434,017.00	9.8%
9) Other Outgo	9000-9999	Except 7600-7699	98,251.00	103,770.00	5.6%
10) TOTAL, EXPENDITURES			3,136,569.00	3,446,773.00	9.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			134,018.00	340,076.00	153.8%
<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	45,550.00	45,550.00	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			(45,550.00)	(45,550.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			88,468.00	294,526.00	232.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	157,786.00	246,254.00	56.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			157,786.00	246,254.00	56.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			157,786.00	246,254.00	56.1%
2) Ending Balance, June 30 (E + F1e)			246,254.00	540,780.00	119.6%
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	4,430.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	16,688.00	309,229.00	1,753.0%
Teacher Salary and Benefits	1400	9780	16,688.00		
Additional Reserve for Economic Uncertainty	0000	9780		309,229.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	115,942.00	152,585.00
6266	Educator Effectiveness, FY 2021-22	3,373.00	3,173.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	72,132.00	62,237.00
7311	Classified School Employee Professional Development Block Grant	171.00	171.00
7425	Expanded Learning Opportunities (ELO) Grant	0.00	184.00
7435	Learning Recovery Emergency Block Grant	33,518.00	13,201.00
Total, Restricted Balance		225,136.00	231,551.00

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	178,722.00	150,000.00	-16.1%
3) Other State Revenue		8300-8599	240,000.00	270,000.00	12.5%
4) Other Local Revenue		8600-8799	5,955.00	4,900.00	-17.7%
5) TOTAL, REVENUES			424,677.00	424,900.00	0.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	88,049.00	98,524.00	11.9%
3) Employee Benefits		3000-3999	30,293.00	34,174.00	12.8%
4) Books and Supplies		4000-4999	196,490.00	169,300.00	-13.8%
5) Services and Other Operating Expenditures		5000-5999	9,000.00	6,000.00	-33.3%
6) Capital Outlay		6000-6999	13,680.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			337,512.00	307,998.00	-8.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			87,165.00	116,902.00	34.1%
<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>			87,165.00	116,902.00	34.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	166,494.00	253,659.00	52.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			166,494.00	253,659.00	52.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			166,494.00	253,659.00	52.4%
2) Ending Balance, June 30 (E + F1e)					
			253,659.00	370,561.00	46.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	2,461.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
7940		9740	251,198.00	370,561.00	47.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
9789		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
9790		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	202,792.19		
9111		9111	0.00		
b) in Banks					
9120		9120	0.00		
c) in Revolving Cash Account					
9130		9130	0.00		
d) with Fiscal Agent/Trustee					
9135		9135	0.00		
e) Collections Awaiting Deposit					
9140		9140	0.00		
2) Investments					
9150		9150	0.00		
3) Accounts Receivable					
9200		9200	0.00		
4) Due from Grantor Government					
9290		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	2,461.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			205,253.19		
<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)			205,253.19		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	178,722.00	150,000.00	-16.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			178,722.00	150,000.00	-16.1%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	240,000.00	270,000.00	12.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			240,000.00	270,000.00	12.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,540.00	2,900.00	14.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,500.00	2,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	915.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			5,955.00	4,900.00	-17.7%
TOTAL, REVENUES			424,677.00	424,900.00	0.1%
<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	40,554.00	49,604.00	22.3%
Classified Supervisors' and Administrators' Salaries		2300	47,495.00	48,920.00	3.0%
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			88,049.00	98,524.00	11.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	18,149.00	20,924.00	15.3%
OASDI/Medicare/Alternative		3301-3302	6,736.00	7,538.00	11.9%
Health and Welfare Benefits		3401-3402	3,600.00	3,600.00	0.0%
Unemployment Insurance		3501-3502	440.00	493.00	12.0%
Workers' Compensation		3601-3602	1,285.00	1,518.00	18.1%

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	83.00	101.00	21.7%
TOTAL, EMPLOYEE BENEFITS			30,293.00	34,174.00	12.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	18,100.00	18,300.00	1.1%
Noncapitalized Equipment		4400	2,900.00	1,000.00	-65.5%
Food		4700	175,490.00	150,000.00	-14.5%
TOTAL, BOOKS AND SUPPLIES			196,490.00	169,300.00	-13.8%
<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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,000.00	6,000.00	-33.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,000.00	6,000.00	-33.3%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	13,680.00	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			13,680.00	0.00	-100.0%
<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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			337,512.00	307,998.00	-8.7%
<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	178,722.00	150,000.00	-16.1%
3) Other State Revenue		8300-8599	240,000.00	270,000.00	12.5%
4) Other Local Revenue		8600-8799	5,955.00	4,900.00	-17.7%
5) TOTAL, REVENUES			424,677.00	424,900.00	0.1%
<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		336,912.00	307,198.00	-8.8%
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		600.00	800.00	33.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			337,512.00	307,998.00	-8.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			87,165.00	116,902.00	34.1%
<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>			87,165.00	116,902.00	34.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	166,494.00	253,659.00	52.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			166,494.00	253,659.00	52.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			166,494.00	253,659.00	52.4%
2) Ending Balance, June 30 (E + F1e)			253,659.00	370,561.00	46.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	2,461.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	251,198.00	370,561.00	47.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23	
		Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	243,776.00	363,139.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	7,422.00	7,422.00
Total, Restricted Balance		251,198.00	370,561.00

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	3,700.00	3,000.00	-18.9%
5) TOTAL, REVENUES			3,700.00	3,000.00	-18.9%
<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	71,341.00	133,800.00	87.5%
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			71,341.00	133,800.00	87.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(67,641.00)	(130,800.00)	93.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	199,456.00	50,000.00	-74.9%
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			199,456.00	50,000.00	-74.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			131,815.00	(80,800.00)	-161.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	214,340.00	346,155.00	61.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			214,340.00	346,155.00	61.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			214,340.00	346,155.00	61.5%
2) Ending Balance, June 30 (E + F1e)			346,155.00	265,355.00	-23.3%
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	346,155.00	265,355.00	-23.3%
Future Deferred Maintenance	0000	9780	346,155.00		
Future Deferred Maintenance	0000	9780		265,355.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	298,621.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			298,621.24		
<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)			298,621.24		
<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	3,700.00	3,000.00	-18.9%
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			3,700.00	3,000.00	-18.9%
TOTAL, REVENUES			3,700.00	3,000.00	-18.9%
<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%

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%
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	71,341.00	133,800.00	87.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			71,341.00	133,800.00	87.5%
<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			71,341.00	133,800.00	87.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	199,456.00	50,000.00	-74.9%
(a) TOTAL, INTERFUND TRANSFERS IN			199,456.00	50,000.00	-74.9%
<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)			199,456.00	50,000.00	-74.9%

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	3,700.00	3,000.00	-18.9%
5) TOTAL, REVENUES			3,700.00	3,000.00	-18.9%
<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		71,341.00	133,800.00	87.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			71,341.00	133,800.00	87.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(67,641.00)	(130,800.00)	93.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	199,456.00	50,000.00	-74.9%
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			199,456.00	50,000.00	-74.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			131,815.00	(80,800.00)	-161.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	214,340.00	346,155.00	61.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			214,340.00	346,155.00	61.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			214,340.00	346,155.00	61.5%
2) Ending Balance, June 30 (E + F1e)			346,155.00	265,355.00	-23.3%
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	346,155.00	265,355.00	-23.3%
Future Deferred Maintenance	0000	9780	346,155.00		
Future Deferred Maintenance	0000	9780		265,355.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<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	42,000.00	1,000.00	-97.6%
5) TOTAL, REVENUES			42,000.00	1,000.00	-97.6%
<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	15,500.00	10,000.00	-35.5%
6) Capital Outlay		6000-6999	10,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,500.00	10,000.00	-60.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			16,500.00	(9,000.00)	-154.5%
<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>			16,500.00	(9,000.00)	-154.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	90,144.00	106,644.00	18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,144.00	106,644.00	18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,144.00	106,644.00	18.3%
2) Ending Balance, June 30 (E + F1e)			106,644.00	97,644.00	-8.4%
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	105,844.00	96,844.00	-8.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	800.00	800.00	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	112,237.18		
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			112,237.18		
<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)			112,237.18		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	2,000.00	1,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	40,000.00	0.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			42,000.00	1,000.00	-97.6%
TOTAL, REVENUES			42,000.00	1,000.00	-97.6%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.00
Classified Supervisors' and Administrators' Salaries			2300	0.00	0.00
Clerical, Technical and Office Salaries			2400	0.00	0.00
Other Classified Salaries			2900	0.00	0.00

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	15,500.00	10,000.00	-35.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,500.00	10,000.00	-35.5%
<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	10,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	0.00	-100.0%
<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			25,500.00	10,000.00	-60.8%
<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	42,000.00	1,000.00	-97.6%
5) TOTAL, REVENUES			42,000.00	1,000.00	-97.6%
<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		25,500.00	10,000.00	-60.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			25,500.00	10,000.00	-60.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			16,500.00	(9,000.00)	-154.5%
<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>			16,500.00	(9,000.00)	-154.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	90,144.00	106,644.00	18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,144.00	106,644.00	18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,144.00	106,644.00	18.3%
2) Ending Balance, June 30 (E + F1e)			106,644.00	97,644.00	-8.4%
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	105,844.00	96,844.00	-8.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	800.00	800.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2022-23	
			Estimated Actuals	2023-24 Budget
	9010	Other Restricted Local	105,844.00	96,844.00
Total, Restricted Balance			105,844.00	96,844.00

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	5,670.00	0.00	-100.0%
5) TOTAL, REVENUES			5,670.00	0.00	-100.0%
<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	901,520.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			901,520.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(895,850.00)	0.00	-100.0%
<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	149,456.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(149,456.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,045,306.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,045,585.00	279.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,045,585.00	279.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,045,585.00	279.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			279.00	279.00	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	126.00	126.00	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	153.00	153.00	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	.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			.54		
<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)			.54		
<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	5,670.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,670.00	0.00	-100.0%
TOTAL, REVENUES			5,670.00	0.00	-100.0%
<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	16,313.00	0.00	-100.0%
Other Debt Service - Principal		7439	885,207.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			901,520.00	0.00	-100.0%
TOTAL, EXPENDITURES			901,520.00	0.00	-100.0%
<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	149,456.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			149,456.00	0.00	-100.0%
<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)			(149,456.00)	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	5,670.00	0.00	-100.0%
5) TOTAL, REVENUES			5,670.00	0.00	-100.0%
<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	901,520.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			901,520.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(895,850.00)	0.00	-100.0%
<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	149,456.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(149,456.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(1,045,306.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,045,585.00	279.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,045,585.00	279.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,045,585.00	279.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			279.00	279.00	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	126.00	126.00	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	153.00	153.00	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	126.00	126.00
Total, Restricted Balance			126.00	126.00

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	499,925.00	5,500.00	-98.9%
5) TOTAL, REVENUES			499,925.00	5,500.00	-98.9%
<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	527,255.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			527,255.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(27,330.00)	5,500.00	-120.1%
<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>			(27,330.00)	5,500.00	-120.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	435,437.00	408,107.00	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			435,437.00	408,107.00	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			435,437.00	408,107.00	-6.3%
2) Ending Balance, June 30 (E + F1e)			408,107.00	413,607.00	1.3%
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	408,107.00	413,607.00	1.3%
Future Capital Outlay Projects	0000	9780	408,107.00		
Future Capital Outlay Projects	0000	9780		413,607.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	300,165.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			300,165.29		
<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)			300,165.29		
<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	6,000.00	5,500.00	-8.3%
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	493,925.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			499,925.00	5,500.00	-98.9%
TOTAL, REVENUES			499,925.00	5,500.00	-98.9%
<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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	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	493,925.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	33,330.00	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			527,255.00	0.00	-100.0%
<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			527,255.00	0.00	-100.0%
<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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(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	499,925.00	5,500.00	-98.9%
5) TOTAL, REVENUES			499,925.00	5,500.00	-98.9%
<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		527,255.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			527,255.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(27,330.00)	5,500.00	-120.1%
<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>			(27,330.00)	5,500.00	-120.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	435,437.00	408,107.00	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			435,437.00	408,107.00	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			435,437.00	408,107.00	-6.3%
2) Ending Balance, June 30 (E + F1e)			408,107.00	413,607.00	1.3%
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					
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	408,107.00	413,607.00	1.3%
Future Capital Outlay Projects	0000	9780	408,107.00		
Future Capital Outlay Projects	0000	9780		413,607.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<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)	141.34	141.34	172.58	151.71	151.71	157.81
<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>	141.34	141.34	172.58	151.71	151.71	157.81
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	141.34	141.34	172.58	151.71	151.71	157.81
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	282.11	282.11	282.11	310.10	310.10	310.10
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	282.11	282.11	282.11	310.10	310.10	310.10
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	282.11	282.11	282.11	310.10	310.10	310.10

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			2,015,924.00	1,959,141.00	1,672,602.00	1,583,762.00	1,360,926.00	1,091,408.00	1,713,331.00	1,464,843.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		62,013.00	62,013.00	232,034.00	111,623.00	111,623.00	232,034.00	111,623.00	111,623.00
Property Taxes	8020-8079		4,380.00			21,256.00	1,320.00	700,000.00		
Miscellaneous Funds	8080-8099		0.00	(88,676.00)	(177,353.00)	(118,235.00)	(118,235.00)	(118,235.00)	(118,235.00)	(118,235.00)
Federal Revenue	8100-8299				99,355.00	4,396.00		50,000.00		
Other State Revenue	8300-8599		40,124.00	40,124.00	40,124.00	40,124.00	40,124.00	40,124.00	40,124.00	40,124.00
Other Local Revenue	8600-8799		13,000.00	21,000.00	38,000.00	39,000.00	39,000.00	39,000.00	39,000.00	39,000.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			119,517.00	34,461.00	232,160.00	98,164.00	73,832.00	942,923.00	72,512.00	72,512.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		76,000.00	129,000.00	129,000.00	129,000.00	129,000.00	129,000.00	129,000.00	129,000.00
Classified Salaries	2000-2999		34,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00
Employee Benefits	3000-3999		40,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
Books and Supplies	4000-4999		5,300.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Services	5000-5999		21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499						22,350.00			
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			176,300.00	321,000.00	321,000.00	321,000.00	343,350.00	321,000.00	321,000.00	321,000.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(56,783.00)	(286,539.00)	(88,840.00)	(222,836.00)	(269,518.00)	621,923.00	(248,488.00)	(248,488.00)
F. ENDING CASH (A + E)			1,959,141.00	1,672,602.00	1,583,762.00	1,360,926.00	1,091,408.00	1,713,331.00	1,464,843.00	1,216,355.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
JUNE									
A. BEGINNING CASH		1,216,355.00	1,049,623.00	1,647,654.00	1,357,103.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	232,034.00	111,623.00	111,623.00	232,027.00	0.00		1,721,893.00	1,721,893.00
Property Taxes	8020-8079		866,232.00					1,593,188.00	1,593,188.00
Miscellaneous Funds	8080-8099	(206,890.00)	(137,948.00)	(137,948.00)	(137,948.00)	140,344.00		(1,337,594.00)	(1,337,594.00)
Federal Revenue	8100-8299	50,000.00				124,879.00		328,630.00	328,630.00
Other State Revenue	8300-8599	40,124.00	40,124.00	40,124.00	40,124.00	33,493.00		514,981.00	514,981.00
Other Local Revenue	8600-8799	39,000.00	39,000.00	39,000.00	46,718.00	350,000.00		780,718.00	780,718.00
Interfund Transfers In	8910-8929					45,550.00		45,550.00	45,550.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		154,268.00	919,031.00	52,799.00	180,921.00	694,266.00	0.00	3,647,366.00	3,647,366.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	129,000.00	129,000.00	129,000.00	36,068.00	3,300.00		1,405,368.00	1,405,368.00
Classified Salaries	2000-2999	81,000.00	81,000.00	81,000.00	12,314.00	1,000.00		857,314.00	857,314.00
Employee Benefits	3000-3999	70,000.00	70,000.00	70,000.00	17,000.00	304,959.00		1,061,959.00	1,061,959.00
Books and Supplies	4000-4999	20,000.00	20,000.00	20,000.00	12,109.00			217,409.00	217,409.00
Services	5000-5999	21,000.00	21,000.00	21,000.00	18,349.00			249,349.00	249,349.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499			22,350.00		343,899.00		388,599.00	388,599.00
Interfund Transfers Out	7600-7629					50,000.00		50,000.00	50,000.00
All Other Financing Uses	7630-7699							0.00	0.00



Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		321,000.00	321,000.00	343,350.00	95,840.00	703,158.00	0.00	4,229,998.00	4,229,998.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(166,732.00)	598,031.00	(290,551.00)	85,081.00	(8,892.00)	0.00	(582,632.00)	(582,632.00)
F. ENDING CASH (A + E)		1,049,623.00	1,647,654.00	1,357,103.00	1,442,184.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,433,292.00	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,463,182.00	301	191,709.00	303	1,271,473.00	305	12,596.00	221,460.00	307	1,050,013.00	309
2000 - Classified Salaries	793,819.00	311	213,064.00	313	580,755.00	315	7,066.00	140,000.00	317	440,755.00	319
3000 - Employee Benefits	1,100,655.00	321	161,973.00	323	938,682.00	325	3,435.00	172,000.00	327	766,682.00	329
4000 - Books, Supplies Equip Replace. (6500)	290,893.00	331	0.00	333	290,893.00	335	39,240.00	120,538.00	337	170,355.00	339
5000 - Services . . & 7300 - Indirect Costs	421,322.00	341	825.00	343	420,497.00	345	7,132.00	15,451.00	347	405,046.00	349
<b>TOTAL</b>					<b>3,502,300.00</b>	<b>365</b>	<b>TOTAL</b>		<b>2,832,851.00</b>	<b>369</b>	

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	7,092.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	1,701,813.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .	0.00	396
14. TOTAL SALARIES AND BENEFITS. . . . .	1,701,813.00	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. . . . .	60.07%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	60.07%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	2,832,851.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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

Adjustment were made for expenses paid with Federal funds

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,405,368.00	301	233,586.00	303	1,171,782.00	305	24,028.00	232,892.00	307	938,890.00	309
2000 - Classified Salaries	857,314.00	311	150,263.00	313	707,051.00	315	7,420.00	110,000.00	317	597,051.00	319
3000 - Employee Benefits	1,061,959.00	321	127,835.00	323	934,124.00	325	3,426.00	93,911.00	327	840,213.00	329
4000 - Books, Supplies Equip Replace. (6500)	217,409.00	331	0.00	333	217,409.00	335	19,545.00	100,843.00	337	116,566.00	339
5000 - Services . . . & 7300 - Indirect Costs	249,349.00	341	850.00	343	248,499.00	345	10,500.00	18,819.00	347	229,680.00	349
<b>TOTAL</b>					3,278,865.00	365	<b>TOTAL</b>		2,722,400.00	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	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	1,656,092.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .	0.00	396
14. TOTAL SALARIES AND BENEFITS. . . . .	1,656,092.00	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. . . . .	60.83%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	60.83%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	2,722,400.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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

Adjustments were made for expenses paid with Federal funds.

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**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) 462,989.00
- 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.

**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) 5,359,815.00

**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) 8.64%

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

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

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

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

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

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

**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) 429,810.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 106,180.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	28,000.00
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)	73,553.88
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)	637,543.88
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	637,543.88
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,823,797.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	706,765.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	432,169.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	10,146.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	411,343.00
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)	308,661.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	777,764.12
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)	8,928.68
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)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	148,342.00
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)	6,627,915.80
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	9.62%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	9.62%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	637,543.88
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	48,731.18
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.99%) 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 (10.99%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	0.00
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	0.00



Approved indirect cost rate: 10.99%  
Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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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	0.00		21,253.00	21,253.00
2. State Lottery Revenue	8560	62,179.00		24,375.00	86,554.00
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)		62,179.00	0.00	45,628.00	107,807.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	39,490.00		0.00	39,490.00
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		32,691.00	32,691.00
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 )		39,490.00	0.00	32,691.00	72,181.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	22,689.00	0.00	12,937.00	35,626.00
<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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,837,144.00	0.68%	1,849,556.00	-0.66%	1,837,281.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	30,372.00	8.75%	33,030.00	-3.27%	31,949.00
4. Other Local Revenues	8600-8799	372,239.00	-5.04%	353,460.00	-0.02%	353,406.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,550.00	0.00%	45,550.00	0.00%	45,550.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(441,982.00)	-9.50%	(400,000.00)	4.90%	(419,604.00)
6. Total (Sum lines A1 thru A5c)		1,843,323.00	2.08%	1,881,596.00	-1.75%	1,848,582.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				888,786.00		902,118.00
b. Step & Column Adjustment				13,332.00		13,532.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments						(200,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	888,786.00	1.50%	902,118.00	-20.67%	715,650.00
2. Classified Salaries						
a. Base Salaries				585,549.00		599,017.00
b. Step & Column Adjustment				13,468.00		13,777.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	585,549.00	2.30%	599,017.00	2.30%	612,794.00
3. Employee Benefits	3000-3999	525,789.00	1.83%	535,395.00	-6.05%	503,015.00
4. Books and Supplies	4000-4999	158,356.00	0.00%	158,356.00	0.00%	158,356.00
5. Services and Other Operating Expenditures	5000-5999	118,732.00	15.16%	136,732.00	0.00%	136,732.00
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	44,700.00	0.00%	44,700.00	0.00%	44,700.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,000.00	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,371,912.00	0.19%	2,376,318.00	-8.63%	2,171,247.00

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)		(528,589.00)		(494,722.00)		(322,665.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,636,542.00		1,107,953.00		613,231.00
2. Ending Fund Balance (Sum lines C and D1)		1,107,953.00		613,231.00		290,566.00
3. Components of Ending Fund Balance						
a. Nonspendable 9710-9719		0.00				
b. Restricted 9740						
c. Committed						
1. Stabilization Arrangements 9750		0.00				
2. Other Commitments 9760		596,146.00		305,826.00		93,464.00
d. Assigned 9780		300,307.00		101,001.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties 9789		211,500.00		206,404.00		197,102.00
2. Unassigned/Unappropriated 9790		0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,107,953.00		613,231.00		290,566.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements 9750		0.00		0.00		0.00
b. Reserve for Economic Uncertainties 9789		211,500.00		206,404.00		197,102.00
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)		211,500.00		206,404.00		197,102.00
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.						
\$200,000 of salaries were moved to the Charter School Fund 09.						

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	140,343.00	5.00%	147,360.00	3.00%	151,781.00
2. Federal Revenues	8100-8299	328,630.00	-55.05%	147,703.00	3.00%	152,134.00
3. Other State Revenues	8300-8599	484,609.00	-17.79%	398,415.00	0.00%	398,415.00
4. Other Local Revenues	8600-8799	408,479.00	24.48%	508,479.00	0.00%	508,479.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	441,982.00	-9.50%	400,000.00	4.90%	419,604.00
6. Total (Sum lines A1 thru A5c)		1,804,043.00	-11.20%	1,601,957.00	1.78%	1,630,413.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				516,582.00		486,799.00
b. Step & Column Adjustment				7,749.00		7,302.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(37,532.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	516,582.00	-5.77%	486,799.00	1.50%	494,101.00
2. Classified Salaries						
a. Base Salaries				271,765.00		268,494.00
b. Step & Column Adjustment				6,251.00		6,175.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(9,522.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	271,765.00	-1.20%	268,494.00	2.30%	274,669.00
3. Employee Benefits	3000-3999	536,170.00	-13.67%	462,897.00	1.20%	468,432.00
4. Books and Supplies	4000-4999	59,053.00	0.00%	59,053.00	0.00%	59,053.00
5. Services and Other Operating Expenditures	5000-5999	130,617.00	0.00%	130,617.00	0.00%	130,617.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	343,899.00	0.00%	343,899.00	0.00%	343,899.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,858,086.00	-5.72%	1,751,759.00	1.09%	1,770,771.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(54,043.00)		(149,802.00)		(140,358.00)

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)		379,382.00		325,339.00		175,537.00
2. Ending Fund Balance (Sum lines C and D1)		325,339.00		175,537.00		35,179.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	325,339.00		175,537.00		35,179.00
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)		325,339.00		175,537.00		35,179.00
<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.						
Temporary Positions were removed that were paid for with categorical funds that will be fully expensed by June 2024.						

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	1,977,487.00	0.98%	1,996,916.00	-0.39%	1,989,062.00
2. Federal Revenues	8100-8299	328,630.00	-55.05%	147,703.00	3.00%	152,134.00
3. Other State Revenues	8300-8599	514,981.00	-16.22%	431,445.00	-0.25%	430,364.00
4. Other Local Revenues	8600-8799	780,718.00	10.40%	861,939.00	-0.01%	861,885.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,550.00	0.00%	45,550.00	0.00%	45,550.00
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)		3,647,366.00	-4.49%	3,483,553.00	-0.13%	3,478,995.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,405,368.00		1,388,917.00
b. Step & Column Adjustment				21,081.00		20,834.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(37,532.00)		(200,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,405,368.00	-1.17%	1,388,917.00	-12.90%	1,209,751.00
2. Classified Salaries						
a. Base Salaries				857,314.00		867,511.00
b. Step & Column Adjustment				19,719.00		19,952.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(9,522.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	857,314.00	1.19%	867,511.00	2.30%	887,463.00
3. Employee Benefits	3000-3999	1,061,959.00	-6.00%	998,292.00	-2.69%	971,447.00
4. Books and Supplies	4000-4999	217,409.00	0.00%	217,409.00	0.00%	217,409.00
5. Services and Other Operating Expenditures	5000-5999	249,349.00	7.22%	267,349.00	0.00%	267,349.00
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	388,599.00	0.00%	388,599.00	0.00%	388,599.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		4,229,998.00	-2.41%	4,128,077.00	-4.51%	3,942,018.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(582,632.00)		(644,524.00)		(463,023.00)

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)		2,015,924.00		1,433,292.00		788,768.00
2. Ending Fund Balance (Sum lines C and D1)		1,433,292.00		788,768.00		325,745.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	325,339.00		175,537.00		35,179.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	596,146.00		305,826.00		93,464.00
d. Assigned	9780	300,307.00		101,001.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	211,500.00		206,404.00		197,102.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,433,292.00		788,768.00		325,745.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	211,500.00		206,404.00		197,102.00
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)		211,500.00		206,404.00		197,102.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
<b>F. RECOMMENDED RESERVES</b>						
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)						
		151.71		151.71		148.48
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		4,229,998.00		4,128,077.00		3,942,018.00
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)						
		4,229,998.00		4,128,077.00		3,942,018.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		5.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		211,499.90		206,403.85		197,100.90
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)						
		211,499.90		206,403.85		197,100.90
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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	7,615,828.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	276,025.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	200,089.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	95,550.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	540,857.00
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)				836,496.00
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439  minus 8000-8699	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)			Manually entered. Must not include expenditures in lines A or D1.	
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)				6,503,307.00
<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)				423.45
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,357.91

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.)	5,727,656.59	14,504.44
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)	5,727,656.59	14,504.44
B. Required effort (Line A.2 times 90%)	5,154,890.93	13,054.00
C. Current year expenditures (Line I.E and Line II.B)	6,503,307.00	15,357.91
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>	MOE Met	
<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>	0.00%	0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
<p><b>Description of Adjustments</b></p>	<p><b>Total Expenditures</b></p>	<p><b>Expenditures Per ADA</b></p>
<p>Total adjustments to base expenditures</p>	0.00	0.00

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	(150,294.00)	0.00	0.00				
Other Sources/Uses Detail					45,550.00	50,000.00		
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	150,294.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	45,550.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					199,456.00	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		

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	149,456.00		
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								

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	150,294.00	(150,294.00)	0.00	0.00	245,006.00	245,006.00	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	(241,543.00)	0.00	0.00				
Other Sources/Uses Detail					45,550.00	50,000.00		
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	241,543.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	45,550.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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								
<b>TOTALS</b>	<b>241,543.00</b>	<b>(241,543.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>95,550.00</b>	<b>95,550.00</b>		



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):	151.71	
<b>District's ADA Standard Percentage Level:</b>	<b>3.0%</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	178	178		
Charter School				
<b>Total ADA</b>	<b>178</b>	<b>178</b>	<b>0.2%</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	179	179		
Charter School				
<b>Total ADA</b>	<b>179</b>	<b>179</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	173	173		
Charter School		0		
<b>Total ADA</b>	<b>173</b>	<b>173</b>	<b>0.2%</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	158			
Charter School	0			
<b>Total ADA</b>	<b>158</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.

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CBEDS Actual		
Third Prior Year (2020-21)				
District Regular	178	178		
Charter School				
<b>Total Enrollment</b>	<b>178</b>	<b>178</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	178	165		
Charter School				
<b>Total Enrollment</b>	<b>178</b>	<b>165</b>	<b>7.3%</b>	<b>Not Met</b>
First Prior Year (2022-23)				
District Regular	150	150		
Charter School				
<b>Total Enrollment</b>	<b>150</b>	<b>150</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	161			
Charter School				
<b>Total Enrollment</b>	<b>161</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 MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

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



3. **CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

**3A. Calculating the District's ADA to Enrollment Standard**

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	178	178	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>178</b>	<b>178</b>	<b>99.8%</b>
Second Prior Year (2021-22)			
District Regular	150	165	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>150</b>	<b>165</b>	<b>91.0%</b>
First Prior Year (2022-23)			
District Regular	141	150	
Charter School			
<b>Total ADA/Enrollment</b>	<b>141</b>	<b>150</b>	<b>94.2%</b>
		Historical Average Ratio:	95.0%
	<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>		<b>95.5%</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	152	161		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>152</b>	<b>161</b>	<b>94.2%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	146	162		
Charter School				
<b>Total ADA/Enrollment</b>	<b>146</b>	<b>162</b>	<b>90.2%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	149	163		
Charter School				
<b>Total ADA/Enrollment</b>	<b>149</b>	<b>163</b>	<b>91.4%</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)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	172.58	157.81	146.13	148.48
b. Prior Year ADA (Funded)		172.58	157.81	146.13
c. Difference (Step 1a minus Step 1b)		(14.77)	(11.68)	2.35
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(8.56%)	(7.40%)	1.61%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		1,845,025.00	1,837,144.00	1,849,556.00
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		(8.56%)	(7.40%)	1.61%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>-9.56% to -7.56%</b>	<b>-8.40% to -6.40%</b>	<b>0.61% to 2.61%</b>

**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)	1,593,188.00	1,593,188.00	1,593,188.00	1,593,188.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		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)
<b>Necessary Small School Standard (COLA Step 2c, plus/minus 1%):</b>	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)	3,308,347.00	3,315,081.00	3,331,217.00	3,356,125.00
District's Projected Change in LCFF Revenue:		.20%	.49%	.75%
<b>LCFF Revenue Standard</b>		<b>-9.56% to -7.56%</b>	<b>-8.40% to -6.40%</b>	<b>0.61% to 2.61%</b>
<b>Status:</b>		Not Met	Not Met	Met

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

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

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

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

The LCFF revenue amounts do not reflect the 1.4 million dollars that is distributed to the charter schools that are authorized by Newcastle Elementary School district as In Lieu Taxes. Revenue changed as expected with the decrease in ADA and COLA.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2020-21)	1,963,049.46	
Second Prior Year (2021-22)	2,183,367.16	2,461,119.02	88.7%
First Prior Year (2022-23)	2,020,571.00	2,569,201.00	78.6%
	Historical Average Ratio:		85.4%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>80.4% to 90.4%</b>	<b>80.4% to 90.4%</b>	<b>80.4% to 90.4%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2023-24)	2,000,124.00		
1st Subsequent Year (2024-25)	2,036,530.00	2,376,318.00	85.7%	Met
2nd Subsequent Year (2025-26)	1,831,459.00	2,171,247.00	84.4%	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):	(8.56%)	(7.40%)	1.61%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-18.56% to 1.44%</b>	<b>-17.40% to 2.60%</b>	<b>-8.39% to 11.61%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-13.56% to -3.56%	-12.40% to -2.40%	-3.39% to 6.61%

**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)	276,025.00		
Budget Year (2023-24)	328,630.00	19.06%	Yes
1st Subsequent Year (2024-25)	147,703.00	(55.05%)	Yes
2nd Subsequent Year (2025-26)	152,134.00	3.00%	No

**Explanation:**  
(required if Yes)

One time Federal funding will be expensed by June 2024 and has been adjusted accordingly in 2024-25 and increased by 3% in 2025-26.

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

First Prior Year (2022-23)	702,090.00		
Budget Year (2023-24)	514,981.00	(26.65%)	Yes
1st Subsequent Year (2024-25)	431,445.00	(16.22%)	Yes
2nd Subsequent Year (2025-26)	430,364.00	(.25%)	No

**Explanation:**  
(required if Yes)

One-time State funding will be expensed by June 2024 and has been adjusted accordingly in 2024-25 and the increase in 2025-26 is due to the increase in the mandated costs amount per ADA.

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

First Prior Year (2022-23)	884,813.00		
Budget Year (2023-24)	780,718.00	(11.76%)	No
1st Subsequent Year (2024-25)	861,939.00	10.40%	Yes
2nd Subsequent Year (2025-26)	861,885.00	(.01%)	No

**Explanation:**  
(required if Yes)

Local revenue has been reduced in 23-24 due to PCOE moving out of the Onorato building, except for one classroom and the district does not currently have another lessee. In the 24-25 school year local revenue was increased as the 2nd phase of the new SELPA allocation model that will provide the district additional funding.

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

First Prior Year (2022-23)	290,893.00		
Budget Year (2023-24)	217,409.00	(25.26%)	Yes
1st Subsequent Year (2024-25)	217,409.00	0.00%	Yes
2nd Subsequent Year (2025-26)	217,409.00	0.00%	No

**Explanation:**  
(required if Yes)

One time expenses using one time funding were removed in 2023-24.

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

First Prior Year (2022-23)	421,322.00		
Budget Year (2023-24)	249,349.00	(40.82%)	Yes
1st Subsequent Year (2024-25)	267,349.00	7.22%	Yes
2nd Subsequent Year (2025-26)	267,349.00	0.00%	No

**Explanation:**  
(required if Yes)

Services were removed that were paid for with one time funds that have been expensed. In 2024-25 expenses were increased for additional grounds work on the lower campus of our school. PCOE provided this service in lieu of rent for the district's MOT buildings. Since PCOE is planning to move to another location, the district will need to pay for additional grounds services.

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

First Prior Year (2022-23)	1,862,928.00		
Budget Year (2023-24)	1,624,329.00	(12.81%)	Met
1st Subsequent Year (2024-25)	1,441,087.00	(11.28%)	Met
2nd Subsequent Year (2025-26)	1,444,383.00	.23%	Met

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

First Prior Year (2022-23)	712,215.00		
Budget Year (2023-24)	466,758.00	(34.46%)	Not Met
1st Subsequent Year (2024-25)	484,758.00	3.86%	Not Met
2nd Subsequent Year (2025-26)	484,758.00	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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

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

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

One time expenses using one time funding were removed in 2023-24.

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

Services were removed that were paid for with one time funds that have been expensed. In 2024-25 expenses were increased for additional grounds work on the lower campus of our school. PCOE provided this service in lieu of rent for the district's MOT buildings. Since PCOE is planning to move to another location, the district will need to pay for additional grounds services.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

3,831,957.00

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

3% Required  
Minimum Contribution  
(Line 2c times 3%)

Budgeted Contribution<sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

3,831,957.00	114,958.71	60,412.00	Not Met
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<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)



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)	185,442.00	338,322.00	221,685.00
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)	185,442.00	338,322.00	221,685.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	3,841,368.46	4,159,602.21	4,433,709.00
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)	3,841,368.46	4,159,602.21	4,433,709.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.8%	8.1%	5.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.6%</b>	<b>2.7%</b>	<b>1.7%</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)	(457,188.74)	2,258,648.79	20.2%	Not Met
Second Prior Year (2021-22)	(633,916.48)	2,511,119.02	25.2%	Not Met
First Prior Year (2022-23)	(861,016.00)	2,619,201.00	32.9%	Not Met
Budget Year (2023-24) (Information only)	(528,589.00)	2,371,912.00		

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

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

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

The district's unrestricted 2022-23 budget includes \$100,000, a committed portion of the ending fund balance that creates an intentional deficit. The remainder primarily consists of contributions to restricted programs and structural deficit.

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)	3,459,680.00	3,588,663.67	N/A		Met
Second Prior Year (2021-22)	3,007,288.00	3,131,474.93	N/A		Met
First Prior Year (2022-23)	2,229,983.00	2,497,558.00	N/A		Met
Budget Year (2023-24) (Information only)	1,636,542.00				

<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.)	152	152	148
<b>District's Reserve Standard Percentage Level:</b>	<b>5%</b>	<b>5%</b>	<b>5%</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?

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)	4,229,998.00	4,128,077.00	3,942,018.00
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)	4,229,998.00	4,128,077.00	3,942,018.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	211,499.90	206,403.85	197,100.90
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. <b>District's Reserve Standard</b> (Greater of Line B5 or Line B6)	<b>211,499.90</b>	<b>206,403.85</b>	<b>197,100.90</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	211,500.00	206,404.00	197,102.00
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)	211,500.00	206,404.00	197,102.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>211,499.90</b>	<b>206,403.85</b>	<b>197,100.90</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

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

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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?

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)?

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)	(566,309.00)			
Budget Year (2023-24)	(441,982.00)	(124,327.00)	(22.0%)	Not Met
1st Subsequent Year (2024-25)	(400,000.00)	(41,982.00)	(9.5%)	Met
2nd Subsequent Year (2025-26)	(419,604.00)	19,604.00	4.9%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2022-23)	45,550.00			
Budget Year (2023-24)	45,550.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	45,550.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	45,550.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2022-23)	50,000.00			
Budget Year (2023-24)	50,000.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	(50,000.00)	(100.0%)	Not Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

**Explanation:** (required if NOT met) The district is projecting additional SELPA revenue due to a revision in the allocation model that will be phased in over 2023-24 and 2024-25.

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. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

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

Transfers to deferred maintenance is budgeted one year at a time to ensure the district has sufficient reserves.

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 Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Placer County Treasurer Loan	24	Fund 01 NES and Fund 09 NCS		2,656,560
<b>TOTAL:</b>				<b>2,656,560</b>

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				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Placer County Treasurer Loan	148,471	148,471	148,471	148,471
Total Annual Payments:	148,471	148,471	148,471	148,471
<b>Has total annual payment increased over prior year (2022-23)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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**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)

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

Only three employees qualify to receive the district H&W cap after they retire.

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

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

	Self-Insurance Fund	Governmental Fund

4 OPEB Liabilities

a. Total OPEB liability	179,092.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	179,092.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Estimated
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	7,695.00	4,750.00	4,750.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

**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	24.00	25.00	25.00	24.00

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

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

No
----

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

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

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

The district has not started the 2023-24 salary negotiations.
---

Negotiations Settled

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

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

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If Yes, date of Superintendent and CBO certification:

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:		End Date:	
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5. 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)?

--	--	--

**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	21,940		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	0
		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	10,700 Per 1.0 FTE	10,700 Per 1.0 FTE	10,700 Per 1.0 FTE
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

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

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

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

If Yes, explain the nature of the new costs:

--

**Certificated (Non-management) Step and Column Adjustments**

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	22,359.00	22,627.00	22,899.00
3.	Percent change in step & column over prior year	1.2%	1.2%	1.2%

**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?	Yes	Yes	Yes

**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.):

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**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	14.8125	14.8125	14.0625	14.0625

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

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

No
----

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

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

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

The district has not started the 2023-24 salary negotiations.
---

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:		End Date:	
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5. Salary settlement:

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

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--



Negotiations Not Settled

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

7,111.00
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Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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7. Amount included for any tentative salary schedule increases

0	0	0
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Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- 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
9,500 Per 1.0 FTE	9,500 Per 1.0 FTE	9,500 Per 1.0 FTE

**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:

No		
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Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

**Classified (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- 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
13,602.00	13,915	14,235
2.3%	2.3%	2.3%

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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**Classified (Non-management) Attrition (layoffs and retirements)**

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No
Yes	Yes	Yes

**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.):

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**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	10	10	10	10

**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.

The district has not started negotiations for the 23-24 school year.

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

Negotiations Settled

2. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

15,600.00		
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	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Amount included for any tentative salary schedule increases	0	0	0

4. Amount included for any tentative salary schedule increases

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

Yes Yes Yes

2. Total cost of H&W benefits

10,700 per 1.0 FTE 10,700 per 1.0 FTE 10,700 per 1.0 FTE

3. Percent of H&W cost paid by employer

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

Yes Yes Yes

2. Cost of step and column adjustments

29,408.00 30,070.00 30,671.00

3. Percent change in step & column over prior year

2.0% 2.0% 2.0%

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

1. Are costs of other benefits included in the budget and MYPs?

Yes Yes Yes

2. Total cost of other benefits

12,300.00 12,300 12,300

3. Percent change in cost of other benefits over prior year

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

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

Jun 28, 2023
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**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
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**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?	Yes

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

**Comments:**  
(optional)

A new superintendent will be starting on 7/1/23.

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

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

**Newcastle Elementary**

**Placer County**

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

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

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

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

Budget, July 1  
Estimated Actuals 2022-23  
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