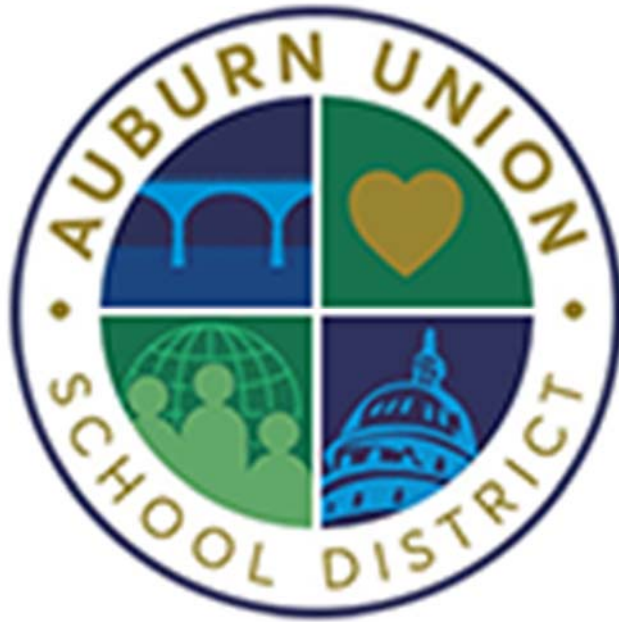


# Auburn Union School District

2023-24

## Proposed Original Budget



Presented to the Board of Trustees for Approval  
Public Hearing: June 14, 2023  
Adoption: June 21, 2023

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# **Auburn Union School District**

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

Public Hearing – June 14, 2023

Adoption – June 21, 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 2023-24 through 2025-26 specific to the Auburn Union School District.

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

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

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

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

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

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:

Description	2023-24	2024-25	2025-26
<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. Currently, Auburn Union School District’s plan for the utilizations of these funds were spread out over a three-year period, and as little was expended in 2022-23 fiscal year, expenses for the 3<sup>rd</sup> plan year will be reviewed and removed as needed.

### **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. Again, Auburn Union has spent very little this grant anticipating using it to assist in enacting student supports in the 2023-24 fiscal year. Additionally, any amounts recaptured will be set up as a payable since the California Department of Education (CDE) will be expecting the funds to be returned. This will give us an end balance of funds that can be spent in 2023-24 and 2024-25. In the event that CDE reduces future principal apportionments in response to the reduction, the payable will be carried over and reclassified as principal apportionment revenue for 2023-24.

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

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

### **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 the Auburn Union 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.).

### **Routine Restricted Maintenance Account**

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- Based on enacted bills from 2019-20 through 2021-22, total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures, and one-time funding sources to address COVID-19 challenges (Resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 3225-3228, 5316, 5632-5634 and 7027).
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- This paragraph applies only to the following school districts:
  - (i) High school districts with an average daily attendance greater than 300 pupils.
  - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.
  - (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.

### **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 2023-24, which exceeds the minimum 3% threshold, the reserve requirement is not applicable to the District since its average daily attendance is fewer than 2,501.

### **2023-24 Auburn Union School District Primary Budget Components**

- ❖ Average Daily Attendance (ADA) is estimated at 1290.10 (excludes COE ADA of 10.68)
  - Due to declining enrollment the funded ADA will be based the three (3) prior year rolling average allowed by the State. Funded ADA is estimated at 1405.91.
- ❖ The District's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 55.05%. The percentage will be revised based on actual data.
- ❖ 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 \$37.81 for K-8 ADA and \$72.84 for 9-12 ADA
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

### **General Fund Revenue Components**

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

<b>Funding Source</b>	<b>Unrestricted</b>	<b>Combined</b>
General Revenue (LCFF)	\$17,185,229	\$17,560,875
Federal Revenue	\$0.00	\$2,540,754
Other State Revenues	\$265,176	\$3,207,632
Other Local Revenues	\$450,9520	\$1,957,245
<b>Total</b>	<b>\$17,901,355</b>	<b>\$25,266,506</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). The 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 the 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 2023-24 Fiscal Year</b>	
Description	Amount
<b>Beginning Balance</b>	\$0.00
<b>Budgeted EPA Revenues:</b>	
<i>Estimated EPA Funds</i>	\$283,318
<b>Budgeted EPA Expenditures:</b>	
<i>Certificated Instructional Salaries</i>	\$208,602
<i>Certificated Instructional Benefits</i>	\$74,716
<b>Total</b>	\$283,318
<b>Ending Balance</b>	<b>\$0.00</b>

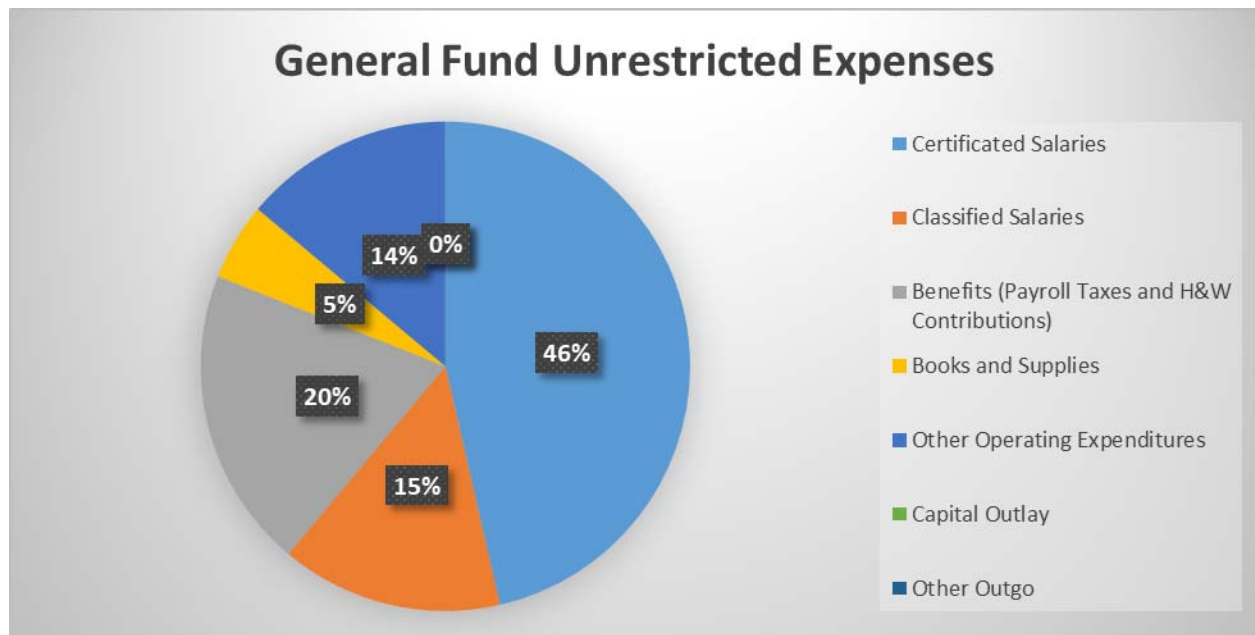


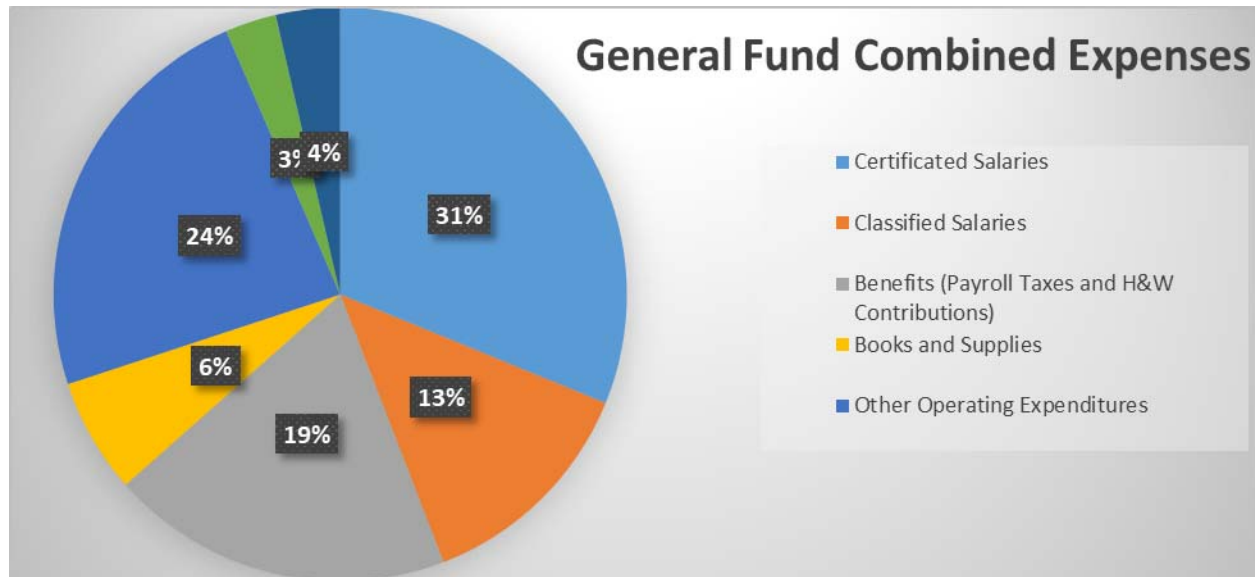
### **Operating Expenditure Components**

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 78% of the District's unrestricted budget, and approximately 63% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$5,700,734	\$7,764,515
Classified Salaries	\$1,963,910	\$3,301,377
Benefits (Payroll Taxes and H&W Contributions)	\$2,662,512	\$4,877,508
Books and Supplies	\$650,014	\$1,652,926
Other Operating Expenditures	\$2,636,097	\$5,997,377
Capital Outlay	\$0	\$740,622
Other Outgo	\$0	\$923,805
<b>Total</b>	<b>\$13,246,550</b>	<b>\$25,445,311</b>

Following is a graphical representation of expenditures by percentage:





### **General Unrestricted 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	\$4,334,038
Routine Repair and Maintenance (RRM)	\$700,000
Deferred Maintenance Fund 14	\$150,000
<b>Total Contributions</b>	<b>\$5,209,038</b>

### **General Unrestricted Fund Summary**

The District's 2023-24 Unrestricted General Fund projects a total operating deficit of **(\$304,430)** resulting in an estimated ending fund balance of \$3.62 million. The components of the District's fund balance are as follows: revolving cash - \$10,000.00; assignments - \$386,000; economic uncertainty - \$756,781; unassigned - \$2,474,710.

### **Cash Flow**

The 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.

However, due to the State budget uncertainties with regards to tax revenue, the District will be applying for "dry period" funding through the County in order to cover any possibilities of deferred revenues from the State.

## **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 the District's specific revenue and expenditure assumptions.

### ***Revenue Assumptions:***

Per enrollment trends, the District continues to anticipate decline in its enrollment and while the District is utilizing the 3 Prior Year Average for Average Daily Attendance (ADA) funding, these figures are also reducing leaving less and less revenue. 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 Federal Revenue has been removed, as the minor amount received in the last fiscal year(s) were tied to expenses for Homeless Children and Youth. This is not an ongoing program.

State revenues will reflect the anticipated Community Schools Planning Grant allocation in 2023-24, but no additional funding is projected in the out years.

Local Revenues are estimated to remain relatively constant for the subsequent years. While Redevelopment Revenue is expected to increase slightly, our additional revenue from the local SELPA will decrease.

***Expenditure Assumptions:***

AUSD has an average step and column increase for all personnel of approximately 1.24% each year. Employee Benefit increase are due to this step and column as well. Restricted certificated and classified expenditures are estimated to decrease for 2024-25 primarily due to program adjustments and expiration of Federal/State one time funding to support additional time and substitutes for professional development and other programs.

Because we continue to see enrollment declines, an estimate of reduction of 1 Certificated Full Time Equivalent (FTE) per year is assumed. At this time no Classified reductions are assumed. While in 23-24 the Superintendent's salary and benefits are removed for more accurate accounting, it is added back into the budget for 24-25 assuming a permanent replacement after the Interim's one-year contract.

Unrestricted supplies and operating expenditures are estimated to remain constant with slight increases due to general cost of living, but with reductions to restricted expenditures in this category due to reducing contracted services for Special Education. Restricted supplies and operating expenditures are estimated to decrease for 2024-25 primarily due to program adjustments.

Indirect costs from restricted programs are reflected as consistent, however it is anticipated that these will increase when final expenditures are reviewed at each interim. The difference in indirect cost expenditures from General Fund Restricted and the revenue into General Fund Unrestricted is the \$32,000.00 estimated in indirect costs from Fund 13 Child Nutrition.

Transfers out are expected to decrease in subsequent years due to the reduction in Services for contracted paraprofessionals. However, increases are included in the overall sum of changes for anticipated Special Education transportation annual increases and increases in SELPA bill back.

Capital Outlay in General Fund is only projected to complete site projects included in the ESSER III expenditure plan. With funds expiring in the 2024-25 fiscal year, these expenses are removed in out years.

***Estimated Ending General Unrestricted Fund Balances:***

During 2024-25, the District estimates that the General Unrestricted Fund is projected to deficit spend by **(\$1,815,071)** resulting in an ending General Fund balance of approximately \$928 thousand.

During 2025-26, the District estimates that the General Unrestricted Fund is projected to deficit spend by **(\$978,700)** resulting in an ending General Fund balance of \$92 thousand.

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 three percent of total General Fund outgo:

<b>Description</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Non-Spendable Reserves	\$10,000	\$10,000	\$10,000
State Reserve for Economic Uncertainty	\$756,781	\$737,892	\$731,481
Curriculum Adoption Assignment	\$250,000		
Technology Equipment Replacement	\$136,000	\$136,000	
<i>Estimated Ending Unrestricted Fund Balance</i>	<i>\$2,474,710</i>	<i>\$928,528</i>	<i>\$92,239</i>

***Conclusion:***

Despite current year and future projected deficit spending, the projected budget and multi-year projections support that the District is projecting to be able to meet its financial obligations for the current and subsequent two years.

**If enrollment and average daily attendance do not significantly increase, or if deficit spending is not eliminated, it is anticipated that the District will reach insolvency in 2026-27.**



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: 255 Epperle Lane, Auburn CA 95603

Date: June 12, 2023

Adoption Date: June 21, 2023

Signed: Samuel H. R.  
Clerk/Secretary of the Governing Board  
(Original signature required)

Public Hearing:

Place: 255 Epperle Lane, Auburn CA 95603

Date: June 14, 2023

Time: 5:00 PM

Contact person for additional information on the budget reports:

Name: Heather Leslie

Title: CBO

Telephone: 530-885-7242

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:

\$

Less: Amount of total liabilities reserved in budget:

\$

Estimated accrued but unfunded liabilities:

\$

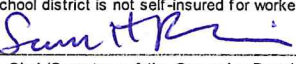
0.00

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

AUSD is insured for worker's compensation through Schools Insurance Group, a JPA.

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

Signed

  
Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 21, 2023

For additional information on this certification, please contact:

Name: Heather Leslie

Title: CBO

Telephone: 530-885-7242

E-mail: hleslie@auburn.k12.ca.us



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):	1,290.10	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

### 1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	1,633	1,637		
Charter School				
<b>Total ADA</b>	<b>1,633</b>	<b>1,637</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	1,636	1,633		
Charter School				
<b>Total ADA</b>	<b>1,636</b>	<b>1,633</b>	<b>0.2%</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	1,513	1,513		
Charter School		0		
<b>Total ADA</b>	<b>1,513</b>	<b>1,513</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	1,406			
Charter School	0			
<b>Total ADA</b>	<b>1,406</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	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	1,670	1,741		
Charter School				
<b>Total Enrollment</b>	<b>1,670</b>	<b>1,741</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	1,541	1,510		
Charter School				
<b>Total Enrollment</b>	<b>1,541</b>	<b>1,510</b>	<b>2.0%</b>	<b>Not Met</b>
First Prior Year (2022-23)				
District Regular	1,527	1,435		
Charter School				
<b>Total Enrollment</b>	<b>1,527</b>	<b>1,435</b>	<b>6.0%</b>	<b>Not Met</b>
Budget Year (2023-24)				
District Regular	1,412			
Charter School				
<b>Total Enrollment</b>	<b>1,412</b>			

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

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

Enrollment decline has increased in AUSD since the pandemic. It was during these years that it was discovered that enrollment could not be estimated the same way, nor could the old percentages of ADA for budgeting be utilized. In 2023-24, it is still and unprecedented year for AUSD with the closure of two school sites, however enrollment is project to continue declining and the ADA percentages have been adjusted down. Going forward, historical birthrates with updated retention percentages will be coupled with new trends in grade cohort survival to determine projected enrollment.

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

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

Enrollment decline has increased in AUSD since the pandemic. It was during these years that it was discovered that enrollment could not be estimated the same way, nor could the old percentages of ADA for budgeting be utilized. In 2023-24, it is still and unprecedented year for AUSD with the closure of two school sites, however enrollment is project to continue declining and the ADA percentages have been adjusted down. Going forward, historical birthrates with updated retention percentages will be coupled with new trends in grade cohort survival to determine projected enrollment.

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	1,494	1,741	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>1,494</b>	<b>1,741</b>	<b>85.8%</b>
Second Prior Year (2021-22)			
District Regular	1,633	1,510	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>1,633</b>	<b>1,510</b>	<b>108.1%</b>
First Prior Year (2022-23)			
District Regular	1,307	1,435	
Charter School			
<b>Total ADA/Enrollment</b>	<b>1,307</b>	<b>1,435</b>	<b>91.1%</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	1,290	1,412		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>1,290</b>	<b>1,412</b>	<b>91.4%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	1,255	1,314		
Charter School				
<b>Total ADA/Enrollment</b>	<b>1,255</b>	<b>1,314</b>	<b>95.5%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	1,154	1,264		
Charter School				
<b>Total ADA/Enrollment</b>	<b>1,154</b>	<b>1,264</b>	<b>91.3%</b>	<b>Met</b>

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

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

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

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

4. **CRITERION: LCFF Revenue**

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

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

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

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

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

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

**Projected LCFF Revenue**

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	1,524.13	1,416.59	1,302.59	1,295.97
b. Prior Year ADA (Funded)		1,524.13	1,416.59	1,302.59
c. Difference (Step 1a minus Step 1b)		(107.54)	(114.00)	(6.62)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(7.06%)	(8.05%)	(.51%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		17,560,875.00	17,017,537.00	17,562,845.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		1,443,503.93	670,490.96	577,817.60
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		1.16%	(4.11%)	2.78%
LCFF Revenue Standard (Step 3, plus/minus 1%):		0.16% to 2.16%	-5.11% to -3.11%	1.78% to 3.78%

**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)	13,457,534.00	13,457,534.00		
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)	18,510,749.00	17,880,087.00	17,017,537.00	17,562,845.00
District's Projected Change in LCFF Revenue:		(3.41%)	(4.82%)	3.20%
<b>LCFF Revenue Standard</b>		<b>0.16% to 2.16%</b>	<b>-5.11% to -3.11%</b>	<b>1.78% to 3.78%</b>
<b>Status:</b>		Not Met	Met	Met

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

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

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

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

Due to continued decline in enrollment, and decline in ADA (this is due to the three year rolling ADA average beginning to see affects of lower ADA years and removal of one year of ADA forgiveness), the calculated LCFF revenue for 2023-24 is reduced significantly from 2022-23.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio	
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
Third Prior Year (2020-21)	10,602,591.34	12,699,572.94	83.5%	
Second Prior Year (2021-22)	11,075,189.17	13,271,077.50	83.5%	
First Prior Year (2022-23)	11,328,319.00	12,922,538.00	87.7%	
Historical Average Ratio:			84.9%	
District's Reserve Standard Percentage (Criterion 10B, Line 4):		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		3.0%	3.0%	3.0%
		81.9% to 87.9%	81.9% to 87.9%	81.9% to 87.9%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
Budget Year (2023-24)	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2023-24)	10,327,156.00	13,021,747.00	79.3%	Not Met
1st Subsequent Year (2024-25)	10,703,716.00	13,839,299.00	77.3%	Not Met
2nd Subsequent Year (2025-26)	10,824,626.00	13,371,497.00	81.0%	Not Met

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

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

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

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

AUSD continues to spend down one time State and Federal grants, which were not budgeted for ongoing salaries and benefits. As such, the District's expenses ratio will not meet with standard ratios. This naturally rectifies, as noted with increasing percentages, as expenses out of Federal and State one time funding either expires or is used in full. With current projections, 2025-26 is only .9% off from standard.

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):	1.16%	(4.11%)	2.78%
<b>2. District's Other Revenues and Expenditures</b>			
<b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-8.84% to 11.16%</b>	<b>-14.11% to 5.89%</b>	<b>-7.22% to 12.78%</b>
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-3.84% to 6.16%	-9.11% to 0.89%	-2.22% to 7.78%

**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)	2,165,403.00		
Budget Year (2023-24)	2,540,754.00	17.33%	Yes
1st Subsequent Year (2024-25)	1,038,087.00	(59.14%)	Yes
2nd Subsequent Year (2025-26)	1,038,087.00	0.00%	No

**Explanation:**  
(required if Yes)

In 2023-24 the final apportionments of Federal ESSER funds are anticipated to be received, with a sharp drop in 2024-25, then remaining constant in 25-26.

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

First Prior Year (2022-23)	6,136,969.00		
Budget Year (2023-24)	3,207,632.00	(47.73%)	Yes
1st Subsequent Year (2024-25)	1,393,674.00	(56.55%)	Yes
2nd Subsequent Year (2025-26)	1,366,284.00	(1.97%)	No

**Explanation:**  
(required if Yes)

One time funds are still budgeted to be received in 23-24, with reductions starting in 24-25 and through 25-26. However, State Block Grants are no longer valid after 23-24, and are not expected to increase nor are any other grants proposed at this time by the State.

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

First Prior Year (2022-23)	1,652,097.00		
Budget Year (2023-24)	1,957,245.00	18.47%	Yes
1st Subsequent Year (2024-25)	1,760,665.00	(10.04%)	Yes
2nd Subsequent Year (2025-26)	1,799,724.00	2.22%	No

**Explanation:**  
(required if Yes)

In local revenues, we will have increases in facilities use revenue, and while we are budgeting in 23-24 for continued increased interest rates, as our money with County Treasurer reduces over the next two fiscal years, this interest income is reduced as well.



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

First Prior Year (2022-23)	1,987,398.00		
Budget Year (2023-24)	1,652,926.00	(16.83%)	Yes
1st Subsequent Year (2024-25)	1,138,918.00	(31.10%)	Yes
2nd Subsequent Year (2025-26)	448,008.00	(60.66%)	Yes

Explanation:

(required if Yes)

The books and supplies, specifically in the restricted general fund, have been offset greatly by one time funding and we expect the same in 23-24 as we spend down all grants and one time funding. However, the reserves and restricted revenue form 23-24 will allow for a Math curriculum adoption in 24-25 as well as technology replacements. This all drops off however in 25-26 bringing the expenses down again to a normal level.

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

First Prior Year (2022-23)	4,940,357.00		
Budget Year (2023-24)	5,997,377.00	21.40%	Yes
1st Subsequent Year (2024-25)	5,832,377.00	(2.75%)	No
2nd Subsequent Year (2025-26)	6,033,165.00	3.44%	No

Explanation:

(required if Yes)

Services have been our highest increasing expense category for a few years. We are projecting the continued use of contractors for SPED Paraprofessionals through 2023-24, with that significantly decreasing in 24-25 anticipating hiring of staff with recently increased wages for that classification. There are still projected increases to services, but it will be off set by reductions.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2022-23)	9,954,469.00		
Budget Year (2023-24)	7,705,631.00	(22.59%)	Not Met
1st Subsequent Year (2024-25)	4,192,426.00	(45.59%)	Not Met
2nd Subsequent Year (2025-26)	4,204,095.00	.28%	Met

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

First Prior Year (2022-23)	6,927,755.00		
Budget Year (2023-24)	7,650,303.00	10.43%	Met
1st Subsequent Year (2024-25)	6,971,295.00	(8.88%)	Met
2nd Subsequent Year (2025-26)	6,481,173.00	(7.03%)	Met

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

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

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

Explanation:

Federal Revenue  
(linked from 6B  
if NOT met)

In 2023-24 the final apportionments of Federal ESSER funds are anticipated to be received, with a sharp drop in 2024-25, then remaining constant in 25-26.

Explanation:

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

One time funds are still budgeted to be received in 23-24, with reductions starting in 24-25 and through 25-26. However, State Block Grants are no longer valid after 23-24, and are not expected to increase nor are any other grants proposed at this time by the State.

Explanation:

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

In local revenues, we will have increases in facilities use revenue, and while we are budgeting in 23-24 for continued increased interest rates, as our money with County Treasurer reduces over the next two fiscal years, this interest income is reduced as well.

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**

Books and Supplies

(linked from 6B

if NOT met)

**Explanation:**

Services and Other Exps

(linked from 6B

if NOT met)

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

22,874,282.00

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

0.00

3% Required

Budgeted Contribution<sup>1</sup>

Minimum Contribution  
(Line 2c times 3%)

to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

22,874,282.00

686,228.46

700,000.00

Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

☐ Other (explanation must be provided)

**Explanation:**

(required if NOT met  
and Other is marked)

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)	646,294.00	667,500.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	4,141,885.51	3,921,921.00
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	(5.00)
e. Available Reserves (Lines 1a through 1d)	646,294.00	4,809,385.51	3,921,916.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	21,543,100.46	23,176,145.78	25,388,062.00
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)	21,543,100.46	23,176,145.78	25,388,062.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	20.8%	15.4%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.0%</b>	<b>6.9%</b>	<b>5.1%</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)	500,745.56	12,793,847.85	N/A	Met
Second Prior Year (2021-22)	1,329,077.19	13,417,077.50	N/A	Met
First Prior Year (2022-23)	(675,235.00)	13,554,926.00	5.0%	Met
Budget Year (2023-24) (Information only)	(304,430.00)	13,171,747.00		

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

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

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

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

--

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	3,260,117.00	3,397,375.11	N/A		Met
Second Prior Year (2021-22)	3,036,808.00	3,898,120.67	N/A		Met
First Prior Year (2022-23)	3,218,740.00	4,607,156.00	N/A		Met
Budget Year (2023-24) (Information only)	3,931,921.00				

<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.)	1,290	1,255	1,154
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No

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

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

Placer County Office of Education

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)	25,376,130.00	24,596,499.00	24,382,807.00
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)	25,376,130.00	24,596,499.00	24,382,807.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	761,283.90	737,894.97	731,484.21
6. Reserve Standard - by Amount			

(\$80,000 for districts with 0 to 1,000 ADA, else 0)		0.00	0.00	0.00
7.	District's Reserve Standard			
(Greater of Line B5 or Line B6)		761,283.90	737,894.97	731,484.21

**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)	756,781.00	737,892.00	731,481.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,474,710.00	928,528.00	92,239.00
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)	(5.00)	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	730,092.00	731,481.00
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)	3,231,486.00	2,396,512.00	1,555,201.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.73%	9.74%	6.38%
District's Reserve Standard (Section 10B, Line 7):		761,283.90	737,894.97	731,484.21
Status:		Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)



**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

Yes

- 1b. If Yes, identify the expenditures:

In 2024-25 AUSD will be expending general fund assignment monies for curriculum adoption and for technology equipment replacements. Once these are expended assignments will be reduced.

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2022-23)	(4,781,027.00)			
Budget Year (2023-24)	(5,034,038.00)	253,011.00	5.3%	Met
1st Subsequent Year (2024-25)	(5,301,397.00)	267,359.00	5.3%	Met
2nd Subsequent Year (2025-26)	(5,437,312.00)	135,915.00	2.6%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2022-23)	182,827.00			
Budget Year (2023-24)	0.00	(182,827.00)	(100.0%)	Not Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2022-23)	632,388.00			
Budget Year (2023-24)	150,000.00	(482,388.00)	(76.3%)	Not Met
1st Subsequent Year (2024-25)	0.00	(150,000.00)	(100.0%)	Not Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

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

**Explanation:**

(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

**Explanation:**

(required if NOT met)

In 2022-23 we did have additional costs revenue from the dependent charter school for oversight fees, mental health services, and special education services. With the closure of the dependent charter, these transfers in are removed from projections.

- 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)

Prior years included contributions to Deferred Maintenance, Child Nutrition, and Alta Vista Community Charter School. Child Nutrition Fund 13 is now solvent and Alta Vista has been closed. in 23-24 AUSD is still planning to contribute \$150,000.00 to Deferred Maintenance, but is rolling that back in future years due to fiscal constraints.

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

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

Yes

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

Type of Commitment	# of Years		SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)		
Leases					
Certificates of Participation	7	N/A	Fund 49		457,543
General Obligation Bonds					
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					

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

TOTAL:				457,543

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	235,000	245,000	245,000	250,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	235,000	245,000	245,000	250,000
Has total annual payment increased over prior year (2022-23)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The payment for the 1999 Certificate of Participation is scheduled to increase slightly each year through pay off in 2030. This payment can be met with the income from the Mello-Roos annual taxes.

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	No		
2.	For the district's OPEB:			
	a. Are they lifetime benefits?	No		
	b. Do benefits continue past age 65?	No		
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:			
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Pay-as-you-go		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund	
4.	OPEB Liabilities			
	a. Total OPEB liability	2,242,376.00		
	b. OPEB plan(s) fiduciary net position (if applicable)			
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	2,242,376.00		
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial		
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2022		
5.	OPEB Contributions	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	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)	87,666.00	122,596.00	122,596.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	70,486.00	70,486.00	70,486.00
	d. Number of retirees receiving OPEB benefits	10.00	10.00	10.00

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

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

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

No

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

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs


4. Self-Insurance Contributions

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

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	102	92.4	91.4	90.4

**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.

We have not yet sunshined for 2023-24.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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



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

--

Negotiations Not Settled

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

82929
-------

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?  
2. Total cost of H&W benefits  
3. Percent of H&W cost paid by employer  
4. Percent projected change in H&W cost over prior year

No	No	No
917347	917347	917347
65.0%	65.0%	65.0%
0.0%	0.0%	0.0%

**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:

No		
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Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

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

Yes	Yes	Yes
48776	96300	99900
1.2%	1.2%	1.2%

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

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

No	Yes	Yes
No	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.):


**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	97	87	87	87

**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.

We have not yet sunshined for 23-24.

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

35436
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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**

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

No	No	No
917347	917347	917347
25.0%	25.0%	25.0%
0.0%	0.0%	0.0%

**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:

Yes		
20187	20601	20856

A professional development day is being added to the work calendar beginning the 2023-24 fiscal year. Also, a footwear allowance of maximum \$200.00 per eligible employee is included.

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

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

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

Yes	Yes	Yes
29252	49100	43500
1.2%	1.2%	1.2%

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

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

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

No	No	No
No	No	No

**Classified (Non-management) - Other**

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

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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	22	20	20	20

**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.

No agreements have been made with any other bargaining unit to process "me too" increases or changes.

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

Negotiations Settled

2. Salary settlement:

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

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

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


Negotiations Not Settled

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

21334

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

4. Amount included for any tentative salary schedule increases

0

0

0

**Management/Supervisor/Confidential**

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

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No
917347	917347	917347
10.0%	10.0%	10.0%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

Yes	Yes	Yes
22158	15278	15188
1.2%	1.2%	1.2%

**Management/Supervisor/Confidential**

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

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

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

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

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

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

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

Yes

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

Jun 21, 2023

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

**ADDITIONAL FISCAL INDICATORS**

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

<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?	Yes
<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)	Yes
<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)	Yes
<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)

A8. The District is under Letter of Going Concern from Placer County Office of Education, A9. The District's Superintendent has resigned effective May 31, 2023. Currently there is an Interim Superintendent under contract for the 2023-24 fiscal year.

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

	TK - 5	6 - 8	Total	Percent Change
2011/12	1,366	734	2,100	1.8%
2012/13	1,323	715	2,038	-3.0%
2013/14	1,264	686	1,950	-4.3%
2014/15	1,257	679	1,936	-0.7%
2015/16	1,263	664	1,927	-0.5%
2016/17	1,210	687	1,897	-1.6%
2017/18	1,176	688	1,864	-1.7%
2018/19	1,040	693	1,733	-7.0%
2019/20	1,064	670	1,734	0.1%
2020/21	969	599	1,568	-9.6%
2021/22	949	569	1,518	-3.2%
2022/23	911	524	1,435	-5.5%
2023/24	905	507	1,412	-1.6%
2024/25	842	472	1,314	-6.9%
2025/26	831	433	1,264	-3.8%



Auburn Union Elementary (66787) - Original Budget				5/26/2023				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>SUMMARY OF FUNDING</b>								
<b>General Assumptions</b>								
COLA & Augmentation	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LCFF Entitlement</b>								
Base Grant	\$12,896,113	\$13,686,587	\$14,209,995	\$14,286,191	\$13,647,563	\$14,018,777	\$13,878,237	\$13,615,746
Grade Span Adjustment	526,120	556,360	579,128	600,335	592,044	628,067	627,576	620,378
Supplemental Grant	1,555,636	1,613,156	1,663,185	1,639,007	1,601,386	1,665,639	1,674,550	1,249,077
Concentration Grant	197,978	150,905	118,239	4,837	113,846	177,081	256,463	-
Add-ons: Targeted Instructional Improvement Block Grant	24,239	24,239	24,239	24,239	24,239	24,239	24,239	24,239
Add-ons: Home-to-School Transportation	450,059	450,059	450,059	487,054	506,244	522,899	539,579	556,630
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	89,228	143,566	149,222	143,150	147,717	-
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$15,650,145</b>	<b>\$16,481,306</b>	<b>\$17,134,073</b>	<b>\$17,185,229</b>	<b>\$16,634,544</b>	<b>\$17,179,852</b>	<b>\$17,148,361</b>	<b>\$16,066,070</b>
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>15,650,145</b>	<b>16,481,306</b>	<b>17,134,073</b>	<b>17,185,229</b>	<b>16,634,544</b>	<b>17,179,852</b>	<b>17,148,361</b>	<b>16,066,070</b>
<b>LCFF Entitlement Per ADA</b>	<b>\$ 9,509</b>	<b>\$ 9,915</b>	<b>\$ 11,242</b>	<b>\$ 12,131</b>	<b>\$ 12,770</b>	<b>\$ 13,256</b>	<b>\$ 13,790</b>	<b>\$ 13,581</b>
<b>Components of LCFF By Object Code</b>								
State Aid (Object Code 8011)	\$ 4,437,396	\$ 4,156,995	\$ 4,748,389	\$ 4,139,235	\$ 3,668,673	\$ 4,218,926	\$ 4,227,869	\$ 2,371,940
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 329,166	\$ 332,456	\$ 304,826	\$ 283,318	\$ 260,518	\$ 259,194	\$ 248,710	\$ 236,596
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ 12,276,403	\$ 12,499,108	\$ 13,457,534	\$ 13,457,534	\$ 13,457,534	\$ 13,457,534	\$ 13,457,534	\$ 13,457,534
In-Lieu of Property Taxes (Object Code 8096)	(1,392,820)	(507,253)	(1,376,676)	(694,858)	(752,181)	(755,802)	(785,752)	-
<i>Property Taxes net of In-Lieu</i>	<i>\$ 10,883,583</i>	<i>\$ 11,991,855</i>	<i>\$ 12,080,858</i>	<i>\$ 12,762,676</i>	<i>\$ 12,705,353</i>	<i>\$ 12,701,732</i>	<i>\$ 12,671,782</i>	<i>\$ 13,457,534</i>
<b>TOTAL FUNDING</b>	<b>15,650,145</b>	<b>16,481,306</b>	<b>17,134,073</b>	<b>17,185,229</b>	<b>16,634,544</b>	<b>17,179,852</b>	<b>17,148,361</b>	<b>16,066,070</b>
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes	\$ (329,166)	\$ (332,456)	\$ (304,826)	\$ (283,318)	\$ (260,518)	\$ (259,194)	\$ (248,710)	\$ (236,596)
EPA in Excess to LCFF Funding	\$ 329,166	\$ 332,456	\$ 304,826	\$ 283,318	\$ 260,518	\$ 259,194	\$ 248,710	\$ 236,596
<b>Total LCFF Entitlement</b>	<b>15,650,145</b>	<b>16,481,306</b>	<b>17,134,073</b>	<b>17,185,229</b>	<b>16,634,544</b>	<b>17,179,852</b>	<b>17,148,361</b>	<b>16,066,070</b>
<b>SUMMARY OF EPA</b>								
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	73.31789035%	73.31789035%	73.31789035%	73.31789035%	73.31789035%	73.31789035%
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
EPA (for LCFF Calculation purposes)	\$ 329,166	\$ 332,456	\$ 304,826	\$ 283,318	\$ 260,518	\$ 259,194	\$ 248,710	\$ 236,596
EPA, Current Year (Object Code 8012)	\$ 329,166	\$ 332,456	\$ 304,826	\$ 283,318	\$ 260,518	\$ 259,194	\$ 248,710	\$ 236,596
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ 138.00	\$ 102.00	\$ (104.00)	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

Auburn Union Elementary (66787) - Original Budget				5/26/2023				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES								
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 13,422,233	\$ 14,242,947	\$ 14,789,123	\$ 14,886,526	\$ 14,239,607	\$ 14,646,844	\$ 14,505,813	\$ 14,236,124
Supplemental and Concentration Grant funding in the LCAP year	\$ 1,753,614	\$ 1,764,061	\$ 1,781,424	\$ 1,643,844	\$ 1,715,232	\$ 1,842,720	\$ 1,931,013	\$ 1,249,077
Percentage to Increase or Improve Services	13.06%	12.39%	12.05%	11.04%	12.05%	12.58%	13.31%	8.77%
SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	1,566	1,510	1,435	1,412	1,314	1,264	1,214	-
COE Enrollment	9	7	6	6	6	6	6	806
Total Enrollment	1,575	1,517	1,441	1,418	1,320	1,270	1,220	806
Unduplicated Pupil Count								
Unduplicated Pupil Count	930	806	799	788	748	728	708	-
COE Unduplicated Pupil Count	3	6	5	5	5	5	5	-
Total Unduplicated Pupil Count	933	812	804	793	753	733	713	0
Rolling %, Supplemental Grant								
Rolling %, Supplemental Grant	57.9500%	56.6300%	56.2300%	55.0500%	56.2300%	56.8600%	57.7200%	43.8700%
Rolling %, Concentration Grant								
Rolling %, Concentration Grant	57.9500%	56.6300%	56.2300%	55.0500%	56.2300%	56.8600%	57.7200%	43.8700%

Auburn Union Elementary (66787) - Original Budget								
5/26/2023								
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>SUMMARY OF LCFF ADA</b>								
<b>Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>								
Grades TK-3			649.68	649.68	514.06	575.40	563.20	559.30
Grades 4-6		Non Applicable Until 2022-23	531.95	531.95	437.15	418.47	402.20	403.90
Grades 7-8			451.35	451.35	323.18	324.70	324.70	291.30
Grades 9-12			-	-	-	-	-	-
<b>LCFF Subtotal</b>	-	-	1,632.98	1,632.98	1,274.39	1,318.57	1,290.10	1,254.50
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	-	-	1,632.98	1,632.98	1,274.39	1,318.57	1,290.10	1,254.50
<b>Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>								
Grades TK-3			649.68	649.68	514.06	575.40	557.72	559.30
Grades 4-6		Non Applicable Until 2022-23	531.95	531.95	437.15	418.47	400.37	403.90
Grades 7-8			451.35	451.35	323.18	324.70	324.70	291.30
Grades 9-12			-	-	-	-	-	-
<b>LCFF Subtotal</b>	-	1,632.98	1,632.98	1,274.39	1,318.57	1,282.79	1,254.50	1,154.03
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	-	1,632.98	1,632.98	1,274.39	1,318.57	1,282.79	1,254.50	1,154.03
<b>Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>								
Grades TK-3	649.68	649.68	514.06	571.75	557.72	559.30	515.03	494.58
Grades 4-6	531.95	531.95	437.15	413.91	400.37	403.90	371.38	356.77
Grades 7-8	451.35	451.35	323.18	324.70	324.70	291.30	267.62	257.03
Grades 9-12	-	-	-	-	-	-	-	-
<b>LCFF Subtotal</b>	1,632.98	1,632.98	1,274.39	1,310.36	1,282.79	1,254.50	1,154.03	1,108.38
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	1,632.98	1,632.98	1,274.39	1,310.36	1,282.79	1,254.50	1,154.03	1,108.38
<b>Prior 3-Year Average ADA (adjusted for +/- current year charter shift) - Effective beginning in 2022-23</b>								
Grades TK-3			604.47	578.50	549.06	564.14	545.84	522.97
Grades 4-6		Non Applicable Until 2022-23	500.35	461.00	418.66	407.58	392.49	377.35
Grades 7-8			408.63	366.41	324.19	313.57	294.54	271.98
Grades 9-12			-	-	-	-	-	-
<b>LCFF Subtotal</b>			1,513.45	1,405.91	1,291.91	1,285.29	1,232.87	1,172.30
NSS			-	-	-	-	-	-
<b>Combined Subtotal</b>			1,513.45	1,405.91	1,291.91	1,285.29	1,232.87	1,172.30
<b>Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average</b>								
	-	-	-	(8.21)	(7.31)	-	-	-
<b>Current Year ADA</b>								
Grades TK-3	649.68	514.06	575.40	563.20	559.30	515.03	494.58	-
Grades 4-6	531.95	437.15	418.47	402.20	403.90	371.38	356.77	-
Grades 7-8	451.35	323.18	324.70	324.70	291.30	267.62	257.03	-
Grades 9-12	-	-	-	-	-	-	-	-
<b>LCFF Subtotal</b>	1,632.98	1,274.39	1,318.57	1,290.10	1,254.50	1,154.03	1,108.38	-
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	1,632.98	1,274.39	1,318.57	1,290.10	1,254.50	1,154.03	1,108.38	-
<b>Change in LCFF ADA (excludes NSS ADA)</b>								
	-	(358.59)	44.18	(20.26)	(28.29)	(100.47)	(45.65)	(1,108.38)
	No Change	Decline	Increase	Decline	Decline	Decline	Decline	Decline
<b>Funded LCFF ADA (greater of current year, prior year or 3-prior year average)</b>								
Grades TK-3	649.68	649.68	604.47	578.50	549.06	564.14	545.84	522.97
Grades 4-6	531.95	531.95	500.35	461.00	418.66	407.58	392.49	377.35
Grades 7-8	451.35	451.35	408.63	366.41	324.19	313.57	294.54	271.98
Grades 9-12	-	-	-	-	-	-	-	-
<b>Subtotal</b>	1,632.98	1,632.98	1,513.45	1,405.91	1,291.91	1,285.29	1,232.87	1,172.30
	Current	Prior	3-PY Average	3-PY Average	3-PY Average	3-PY Average	3-PY Average	3-PY Average
<b>Funded NSS ADA</b>								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-

Auburn Union Elementary (66787) - Original Budget				5/26/2023				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-

Auburn Union Elementary (66787) - Original Budget				5/26/2023				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>NPS, CDS, &amp; COE Operated</b>								
Grades TK-3	7.15	11.08	3.22	3.22	3.22	3.22	3.22	3.22
Grades 4-6	3.58	10.44	5.40	5.40	5.40	5.40	5.40	5.40
Grades 7-8	2.12	7.78	2.06	2.06	2.06	2.06	2.06	2.06
Grades 9-12	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>12.85</b>	<b>29.30</b>	<b>10.68</b>	<b>10.68</b>	<b>10.68</b>	<b>10.68</b>	<b>10.68</b>	<b>10.68</b>
<b>ACTUAL ADA (Current Year Only)</b>								
Grades TK-3	656.83	525.14	578.62	566.42	562.52	518.25	497.80	3.22
Grades 4-6	535.53	447.59	423.87	407.60	409.30	376.78	362.17	5.40
Grades 7-8	453.47	330.96	326.76	326.76	293.36	269.68	259.09	2.06
Grades 9-12	-	-	-	-	-	-	-	-
<b>Total Actual ADA</b>	<b>1,645.83</b>	<b>1,303.69</b>	<b>1,329.25</b>	<b>1,300.78</b>	<b>1,265.18</b>	<b>1,164.71</b>	<b>1,119.06</b>	<b>10.68</b>
<b>TOTAL FUNDED ADA</b>								
Grades TK-3	656.83	660.76	607.69	581.72	552.28	567.36	549.06	526.19
Grades 4-6	535.53	542.39	505.75	466.40	424.06	412.98	397.89	382.75
Grades 7-8	453.47	459.13	410.69	368.47	326.25	315.63	296.60	274.04
Grades 9-12	-	-	-	-	-	-	-	-
<b>Total Funded ADA</b>	<b>1,645.83</b>	<b>1,662.28</b>	<b>1,524.13</b>	<b>1,416.59</b>	<b>1,302.59</b>	<b>1,295.97</b>	<b>1,243.55</b>	<b>1,182.98</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	358.59	194.88	115.81	37.41	131.26	124.49	1,172.30
<b>FUNDED ADA for the Transitional Kindergarten Add-on</b>								
Current Year TK ADA	-	-	31.72	47.16	47.16	43.80	43.80	-

Auburn Union Elementary (66787) - Original Budget		5/26/2023							
		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>PER-ADA FUNDING LEVELS</b>									
<b>Base, Supplemental and Concentration Rate per ADA</b>									
Grades TK-3	\$	9,614	\$ 10,042	\$ 11,338	\$ 12,160	\$ 12,753	\$ 13,235	\$ 13,747	\$ 13,613
Grades 4-6	\$	8,839	\$ 9,232	\$ 10,425	\$ 11,181	\$ 11,727	\$ 12,170	\$ 12,640	\$ 12,517
Grades 7-8	\$	9,102	\$ 9,506	\$ 10,734	\$ 11,512	\$ 12,073	\$ 12,529	\$ 13,013	\$ 12,886
Grades 9-12	\$	10,823	\$ 11,303	\$ 12,763	\$ 13,688	\$ 14,356	\$ 14,899	\$ 15,474	\$ 15,324
<b>Base Grants</b>									
Grades TK-3	\$	7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336
Grades 4-6	\$	7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$	8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$	9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731
<b>Grade Span Adjustment</b>									
Grades TK-3	\$	801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179
Grades 9-12	\$	243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>									
Grades TK-3	\$	8,503	\$ 8,935	\$ 10,119	\$ 10,951	\$ 11,382	\$ 11,756	\$ 12,132	\$ 12,515
Grades 4-6	\$	7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$	8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$	9,572	\$ 10,057	\$ 11,391	\$ 12,327	\$ 12,813	\$ 13,234	\$ 13,656	\$ 14,088
<b>Prorated Base Grants</b>									
Grades TK-3	\$	7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336
Grades 4-6	\$	7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$	8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$	9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731
<b>Prorated Grade Span Adjustment</b>									
Grades TK-3	\$	801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179
Grades 9-12	\$	243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357
<b>Supplemental Grant</b>		20%	20%	20%	20%	20%	20%	20%	20%
<b>Maximum - 1.00 ADA, 100% UPP</b>									
Grades TK-3	\$	1,701	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,276	\$ 2,351	\$ 2,426	\$ 2,503
Grades 4-6	\$	1,564	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,093	\$ 2,162	\$ 2,231	\$ 2,301
Grades 7-8	\$	1,610	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,155	\$ 2,226	\$ 2,297	\$ 2,369
Grades 9-12	\$	1,914	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,563	\$ 2,647	\$ 2,731	\$ 2,818
<b>Actual - 1.00 ADA, Local UPP as follows:</b>		57.95%	56.63%	56.23%	55.05%	56.23%	56.86%	57.72%	43.87%
Grades TK-3	\$	985	\$ 1,012	\$ 1,138	\$ 1,206	\$ 1,280	\$ 1,337	\$ 1,401	\$ 1,098
Grades 4-6	\$	906	\$ 930	\$ 1,046	\$ 1,109	\$ 1,177	\$ 1,229	\$ 1,288	\$ 1,010
Grades 7-8	\$	933	\$ 958	\$ 1,077	\$ 1,141	\$ 1,212	\$ 1,266	\$ 1,326	\$ 1,039
Grades 9-12	\$	1,109	\$ 1,139	\$ 1,281	\$ 1,357	\$ 1,441	\$ 1,505	\$ 1,576	\$ 1,236
<b>Concentration Grant (&gt;55% population)</b>		50%	65%	65%	65%	65%	65%	65%	65%
<b>Maximum - 1.00 ADA, 100% UPP</b>									
Grades TK-3	\$	4,252	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,398	\$ 7,641	\$ 7,886	\$ 8,135
Grades 4-6	\$	3,909	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,803	\$ 7,027	\$ 7,251	\$ 7,480
Grades 7-8	\$	4,025	\$ 5,498	\$ 6,227	\$ 6,739	\$ 7,004	\$ 7,234	\$ 7,465	\$ 7,701
Grades 9-12	\$	4,786	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,328	\$ 8,602	\$ 8,876	\$ 9,157
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>		2.9500%	1.6300%	1.2300%	0.0500%	1.2300%	1.8600%	2.7200%	0.0000%
Grades TK-3	\$	125	\$ 95	\$ 81	\$ 4	\$ 91	\$ 142	\$ 214	\$ -
Grades 4-6	\$	115	\$ 87	\$ 74	\$ 3	\$ 84	\$ 131	\$ 197	\$ -
Grades 7-8	\$	119	\$ 90	\$ 77	\$ 3	\$ 86	\$ 135	\$ 203	\$ -
Grades 9-12	\$	141	\$ 107	\$ 91	\$ 4	\$ 102	\$ 160	\$ 241	\$ -

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	17,185,229.00	-3.20%	16,634,544.00	3.28%	17,179,852.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	265,176.00	-5.02%	251,861.00	-8.27%	231,037.00
4. Other Local Revenues	8600-8799	450,950.00	-2.60%	439,220.00	-4.55%	419,220.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(5,034,038.00)	5.31%	(5,301,397.00)	2.56%	(5,437,312.00)
6. Total (Sum lines A1 thru A5c)		12,867,317.00	-6.55%	12,024,228.00	3.07%	12,392,797.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,700,734.00		5,971,434.00
b. Step & Column Adjustment				70,700.00		74,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				200,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,700,734.00	4.75%	5,971,434.00	1.24%	6,045,434.00
2. Classified Salaries						
a. Base Salaries				1,963,910.00		1,988,310.00
b. Step & Column Adjustment				24,400.00		24,700.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,963,910.00	1.24%	1,988,310.00	1.24%	2,013,010.00
3. Employee Benefits	3000-3999	2,662,512.00	3.06%	2,743,972.00	0.81%	2,766,182.00
4. Books and Supplies	4000-4999	650,014.00	59.38%	1,036,006.00	-64.62%	366,506.00
5. Services and Other Operating Expenditures	5000-5999	2,636,097.00	2.09%	2,691,097.00	3.00%	2,771,885.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(591,520.00)	0.00%	(591,520.00)	0.00%	(591,520.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	150,000.00	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		13,171,747.00	5.07%	13,839,299.00	-3.38%	13,371,497.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(304,430.00)		(1,815,071.00)		(978,700.00)

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)		3,931,921.00		3,627,491.00		1,812,420.00
2. Ending Fund Balance (Sum lines C and D1)		3,627,491.00		1,812,420.00		833,720.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	386,000.00		136,000.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	756,781.00		737,892.00		731,481.00
2. Unassigned/Unappropriated	9790	2,474,710.00		928,528.00		92,239.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,627,491.00		1,812,420.00		833,720.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	756,781.00		737,892.00		731,481.00
c. Unassigned/Unappropriated	9790	2,474,710.00		928,528.00		92,239.00
(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			730,092.00		731,481.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,231,491.00		2,396,512.00		1,555,201.00
<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.						
This accounts for adding back in salary costs for permanent Superintendent position.						



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	375,646.00	1.96%	382,993.00	0.00%	382,993.00
2. Federal Revenues	8100-8299	2,540,754.00	-59.14%	1,038,087.00	0.00%	1,038,087.00
3. Other State Revenues	8300-8599	2,942,456.00	-61.20%	1,141,813.00	-0.58%	1,135,247.00
4. Other Local Revenues	8600-8799	1,506,295.00	-12.27%	1,321,445.00	4.47%	1,380,504.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	5,034,038.00	5.31%	5,301,397.00	2.56%	5,437,312.00
6. Total (Sum lines A1 thru A5c)		12,399,189.00	-25.92%	9,185,735.00	2.05%	9,374,143.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,063,781.00		2,089,381.00
b. Step & Column Adjustment				25,600.00		25,900.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,063,781.00	1.24%	2,089,381.00	1.24%	2,115,281.00
2. Classified Salaries						
a. Base Salaries				1,337,467.00		1,518,227.00
b. Step & Column Adjustment				180,760.00		18,800.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,337,467.00	13.52%	1,518,227.00	1.24%	1,537,027.00
3. Employee Benefits	3000-3999	2,214,996.00	2.79%	2,276,904.00	0.48%	2,287,724.00
4. Books and Supplies	4000-4999	1,002,912.00	-89.74%	102,912.00	-20.80%	81,502.00
5. Services and Other Operating Expenditures	5000-5999	3,361,280.00	-6.55%	3,141,280.00	3.82%	3,261,280.00
6. Capital Outlay	6000-6999	740,622.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	923,805.00	15.71%	1,068,976.00	9.35%	1,168,976.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	559,520.00	0.00%	559,520.00	0.00%	559,520.00
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)		12,204,383.00	-11.86%	10,757,200.00	2.36%	11,011,310.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		194,806.00		(1,571,465.00)		(1,637,167.00)

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)		4,841,113.00		5,035,919.00		3,464,454.00
2. Ending Fund Balance (Sum lines C and D1)		5,035,919.00		3,464,454.00		1,827,287.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,035,924.00		3,464,454.00		1,827,287.00
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	(5.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,035,919.00		3,464,454.00		1,827,287.00
<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.						

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	17,560,875.00	-3.09%	17,017,537.00	3.20%	17,562,845.00
2. Federal Revenues	8100-8299	2,540,754.00	-59.14%	1,038,087.00	0.00%	1,038,087.00
3. Other State Revenues	8300-8599	3,207,632.00	-56.55%	1,393,674.00	-1.97%	1,366,284.00
4. Other Local Revenues	8600-8799	1,957,245.00	-10.04%	1,760,665.00	2.22%	1,799,724.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		25,266,506.00	-16.06%	21,209,963.00	2.63%	21,766,940.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				7,764,515.00		8,060,815.00
b. Step & Column Adjustment				96,300.00		99,900.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				200,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,764,515.00	3.82%	8,060,815.00	1.24%	8,160,715.00
2. Classified Salaries						
a. Base Salaries				3,301,377.00		3,506,537.00
b. Step & Column Adjustment				205,160.00		43,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,301,377.00	6.21%	3,506,537.00	1.24%	3,550,037.00
3. Employee Benefits	3000-3999	4,877,508.00	2.94%	5,020,876.00	0.66%	5,053,906.00
4. Books and Supplies	4000-4999	1,652,926.00	-31.10%	1,138,918.00	-60.66%	448,008.00
5. Services and Other Operating Expenditures	5000-5999	5,997,377.00	-2.75%	5,832,377.00	3.44%	6,033,165.00
6. Capital Outlay	6000-6999	740,622.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	923,805.00	15.71%	1,068,976.00	9.35%	1,168,976.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(32,000.00)	0.00%	(32,000.00)	0.00%	(32,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	150,000.00	-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)		25,376,130.00	-3.07%	24,596,499.00	-0.87%	24,382,807.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(109,624.00)		(3,386,536.00)		(2,615,867.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,773,034.00		8,663,410.00		5,276,874.00
2. Ending Fund Balance (Sum lines C and D1)		8,663,410.00		5,276,874.00		2,661,007.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	5,035,924.00		3,464,454.00		1,827,287.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	386,000.00		136,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	756,781.00		737,892.00		731,481.00
2. Unassigned/Unappropriated	9790	2,474,705.00		928,528.00		92,239.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,663,410.00		5,276,874.00		2,661,007.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	756,781.00		737,892.00		731,481.00
c. Unassigned/Unappropriated	9790	2,474,710.00		928,528.00		92,239.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(5.00)		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		730,092.00		731,481.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,231,486.00		2,396,512.00		1,555,201.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.73%		9.74%		6.38%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Placer County Office of Education						
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)						
		1,290.10		1,254.50		1,154.03
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		25,376,130.00		24,596,499.00		24,382,807.00
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)						
		25,376,130.00		24,596,499.00		24,382,807.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		761,283.90		737,894.97		731,484.21
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		761,283.90		737,894.97		731,484.21
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	17,134,073.00	358,758.00	17,492,831.00	17,185,229.00	375,646.00	17,560,875.00	0.4%
2) Federal Revenue		8100-8299	0.00	2,165,403.00	2,165,403.00	0.00	2,540,754.00	2,540,754.00	17.3%
3) Other State Revenue		8300-8599	271,206.00	5,865,763.00	6,136,969.00	265,176.00	2,942,456.00	3,207,632.00	-47.7%
4) Other Local Revenue		8600-8799	229,200.00	1,422,897.00	1,652,097.00	450,950.00	1,506,295.00	1,957,245.00	18.5%
5) TOTAL, REVENUES			17,634,479.00	9,812,821.00	27,447,300.00	17,901,355.00	7,365,151.00	25,266,506.00	-7.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,489,193.00	2,199,316.00	8,688,509.00	5,700,734.00	2,063,781.00	7,764,515.00	-10.6%
2) Classified Salaries		2000-2999	2,052,794.00	1,227,266.00	3,280,060.00	1,963,910.00	1,337,467.00	3,301,377.00	0.6%
3) Employee Benefits		3000-3999	2,786,332.00	2,339,432.00	5,125,764.00	2,662,512.00	2,214,996.00	4,877,508.00	-4.8%
4) Books and Supplies		4000-4999	673,201.00	1,314,197.00	1,987,398.00	650,014.00	1,002,912.00	1,652,926.00	-16.8%
5) Services and Other Operating Expenditures		5000-5999	1,950,326.00	2,990,031.00	4,940,357.00	2,636,097.00	3,361,280.00	5,997,377.00	21.4%
6) Capital Outlay		6000-6999	0.00	115,512.00	115,512.00	0.00	740,622.00	740,622.00	541.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	787,166.00	787,166.00	0.00	923,805.00	923,805.00	17.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,029,308.00)	860,216.00	(169,092.00)	(591,520.00)	559,520.00	(32,000.00)	-81.1%
9) TOTAL, EXPENDITURES			12,922,538.00	11,833,136.00	24,755,674.00	13,021,747.00	12,204,383.00	25,226,130.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,711,941.00	(2,020,315.00)	2,691,626.00	4,879,608.00	(4,839,232.00)	40,376.00	-98.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	26,239.00	156,588.00	182,827.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	632,388.00	0.00	632,388.00	150,000.00	0.00	150,000.00	-76.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,781,027.00)	4,781,027.00	0.00	(5,034,038.00)	5,034,038.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,387,176.00)	4,937,615.00	(449,561.00)	(5,184,038.00)	5,034,038.00	(150,000.00)	-66.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(675,235.00)	2,917,300.00	2,242,065.00	(304,430.00)	194,806.00	(109,624.00)	-104.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,227,198.00	1,923,813.00	7,151,011.00	3,931,921.00	4,841,113.00	8,773,034.00	22.7%
b) Audit Adjustments		9793	(620,042.00)	0.00	(620,042.00)	0.00	0.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			4,607,156.00	1,923,813.00	6,530,969.00	3,931,921.00	4,841,113.00	8,773,034.00	34.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,607,156.00	1,923,813.00	6,530,969.00	3,931,921.00	4,841,113.00	8,773,034.00	34.3%
2) Ending Balance, June 30 (E + F1e)			3,931,921.00	4,841,113.00	8,773,034.00	3,627,491.00	5,035,919.00	8,663,410.00	-1.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,841,118.00	4,841,118.00	0.00	5,035,924.00	5,035,924.00	4.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	386,000.00	0.00	386,000.00	New
Curriculum Adoption	0000	9780			0.00	250,000.00		250,000.00	
Technology Equipment Replacement	0000	9780			0.00	136,000.00		136,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	756,781.00	0.00	756,781.00	New
Unassigned/Unappropriated Amount		9790	3,921,921.00	(5.00)	3,921,916.00	2,474,710.00	(5.00)	2,474,705.00	-36.9%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	11,520,686.37	1,991,538.63	13,512,225.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,070.00	0.00	5,070.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	18,783.73	120.00	18,903.73				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	(464,503.97)	92,822.16	(371,681.81)				
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				

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			11,080,036.13	2,084,480.79	13,164,516.92				
<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	909,123.39	22,323.11	931,446.50				
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	110,834.63	110,834.63				
6) TOTAL, LIABILITIES			909,123.39	133,157.74	1,042,281.13				
<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)			10,170,912.74	1,951,323.05	12,122,235.79				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	4,748,389.00	0.00	4,748,389.00	4,139,235.00	0.00	4,139,235.00	-12.8%
Education Protection Account State Aid - Current Year		8012	304,826.00	0.00	304,826.00	283,318.00	0.00	283,318.00	-7.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	66,072.00	0.00	66,072.00	66,072.00	0.00	66,072.00	0.0%
Timber Yield Tax		8022	939.00	0.00	939.00	939.00	0.00	939.00	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	11,799,931.00	0.00	11,799,931.00	11,739,931.00	0.00	11,739,931.00	-0.5%
Unsecured Roll Taxes		8042	301,117.00	0.00	301,117.00	301,117.00	0.00	301,117.00	0.0%
Prior Years' Taxes		8043	2,321.00	0.00	2,321.00	2,321.00	0.00	2,321.00	0.0%
Supplemental Taxes		8044	271,131.00	0.00	271,131.00	271,131.00	0.00	271,131.00	0.0%



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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Revenue Augmentation Fund (ERAF)		8045	667,634.00	0.00	667,634.00	667,634.00	0.00	667,634.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	348,389.00	0.00	348,389.00	408,389.00	0.00	408,389.00	17.2%
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			18,510,749.00	0.00	18,510,749.00	17,880,087.00	0.00	17,880,087.00	-3.4%
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	(1,376,676.00)	0.00	(1,376,676.00)	(694,858.00)	0.00	(694,858.00)	-49.5%
Property Taxes Transfers		8097	0.00	358,758.00	358,758.00	0.00	375,646.00	375,646.00	4.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			17,134,073.00	358,758.00	17,492,831.00	17,185,229.00	375,646.00	17,560,875.00	0.4%
<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	379,782.00	379,782.00	0.00	365,017.00	365,017.00	-3.9%
Special Education Discretionary Grants		8182	0.00	21,289.00	21,289.00	0.00	31,435.00	31,435.00	47.7%
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		430,280.00	430,280.00		440,013.00	440,013.00	2.3%
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		84,331.00	84,331.00		86,412.00	86,412.00	2.5%
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		76,751.00	76,751.00		39,500.00	39,500.00	-48.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		0.00	0.00		7,130.00	7,130.00	New
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	1,172,970.00	1,172,970.00	0.00	1,571,247.00	1,571,247.00	34.0%
TOTAL, FEDERAL REVENUE			0.00	2,165,403.00	2,165,403.00	0.00	2,540,754.00	2,540,754.00	17.3%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	242,434.00	242,434.00	New
Mandated Costs Reimbursements		8550	45,451.00	0.00	45,451.00	44,393.00	0.00	44,393.00	-2.3%
Lottery - Unrestricted and Instructional Materials		8560	225,755.00	90,025.00	315,780.00	220,783.00	88,066.00	308,849.00	-2.2%
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		135,400.00	135,400.00		152,400.00	152,400.00	12.6%
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	5,640,338.00	5,640,338.00	0.00	2,459,556.00	2,459,556.00	-56.4%
TOTAL, OTHER STATE REVENUE			271,206.00	5,865,763.00	6,136,969.00	265,176.00	2,942,456.00	3,207,632.00	-47.7%
<b>OTHER LOCAL REVENUE</b>									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	180,000.00	180,000.00	0.00	180,000.00	180,000.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	27,200.00	0.00	27,200.00	94,950.00	0.00	94,950.00	249.1%
Interest		8660	70,000.00	0.00	70,000.00	190,000.00	0.00	190,000.00	171.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
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	132,000.00	187,481.00	319,481.00	166,000.00	283,250.00	449,250.00	40.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,055,416.00	1,055,416.00		1,043,045.00	1,043,045.00	-1.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			229,200.00	1,422,897.00	1,652,097.00	450,950.00	1,506,295.00	1,957,245.00	18.5%
TOTAL, REVENUES			17,634,479.00	9,812,821.00	27,447,300.00	17,901,355.00	7,365,151.00	25,266,506.00	-7.9%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	5,303,095.00	1,662,879.00	6,965,974.00	4,749,744.00	1,476,776.00	6,226,520.00	-10.6%
Certificated Pupil Support Salaries		1200	287,689.00	345,952.00	633,641.00	353,079.00	409,651.00	762,730.00	20.4%
Certificated Supervisors' and Administrators' Salaries		1300	898,409.00	189,824.00	1,088,233.00	597,911.00	177,354.00	775,265.00	-28.8%
Other Certificated Salaries		1900	0.00	661.00	661.00	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			6,489,193.00	2,199,316.00	8,688,509.00	5,700,734.00	2,063,781.00	7,764,515.00	-10.6%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	41,492.00	760,706.00	802,198.00	48,725.00	777,127.00	825,852.00	2.9%
Classified Support Salaries		2200	925,571.00	352,858.00	1,278,429.00	886,407.00	440,909.00	1,327,316.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	319,009.00	43,520.00	362,529.00	341,591.00	49,251.00	390,842.00	7.8%
Clerical, Technical and Office Salaries		2400	713,920.00	70,182.00	784,102.00	649,000.00	70,180.00	719,180.00	-8.3%
Other Classified Salaries		2900	52,802.00	0.00	52,802.00	38,187.00	0.00	38,187.00	-27.7%
TOTAL, CLASSIFIED SALARIES			2,052,794.00	1,227,266.00	3,280,060.00	1,963,910.00	1,337,467.00	3,301,377.00	0.6%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	1,126,673.00	1,505,350.00	2,632,023.00	1,077,863.00	1,320,208.00	2,398,071.00	-8.9%
PERS		3201-3202	504,656.00	303,139.00	807,795.00	516,724.00	344,236.00	860,960.00	6.6%
OASDI/Medicare/Alternative		3301-3302	252,641.00	118,255.00	370,896.00	229,683.00	119,576.00	349,259.00	-5.8%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	640,747.00	298,495.00	939,242.00	646,334.00	349,843.00	996,177.00	6.1%
Unemployment Insurance		3501-3502	39,165.00	17,268.00	56,433.00	3,727.00	1,620.00	5,347.00	-90.5%
Workers' Compensation		3601-3602	140,105.00	61,893.00	201,998.00	122,142.00	53,138.00	175,280.00	-13.2%
OPEB, Allocated		3701-3702	77,201.00	32,923.00	110,124.00	58,814.00	25,161.00	83,975.00	-23.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,144.00	2,109.00	7,253.00	7,225.00	1,214.00	8,439.00	16.4%
TOTAL, EMPLOYEE BENEFITS			2,786,332.00	2,339,432.00	5,125,764.00	2,662,512.00	2,214,996.00	4,877,508.00	-4.8%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	356,495.00	155,791.00	512,286.00	0.00	88,000.00	88,000.00	-82.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	195,801.00	820,191.00	1,015,992.00	415,696.00	561,648.00	977,344.00	-3.8%
Noncapitalized Equipment		4400	120,905.00	337,215.00	458,120.00	234,318.00	349,583.00	583,901.00	27.5%
Food		4700	0.00	1,000.00	1,000.00	0.00	3,681.00	3,681.00	268.1%
TOTAL, BOOKS AND SUPPLIES			673,201.00	1,314,197.00	1,987,398.00	650,014.00	1,002,912.00	1,652,926.00	-16.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	507,170.00	507,170.00	0.00	527,400.00	527,400.00	4.0%
Travel and Conferences		5200	30,224.00	120,743.00	150,967.00	46,522.00	217,333.00	263,855.00	74.8%
Dues and Memberships		5300	25,180.00	2,275.00	27,455.00	42,709.00	2,090.00	44,799.00	63.2%
Insurance		5400 - 5450	360,267.00	200.00	360,467.00	360,267.00	150.00	360,417.00	0.0%
Operations and Housekeeping Services		5500	528,051.00	0.00	528,051.00	494,051.00	0.00	494,051.00	-6.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	171,184.00	41,277.00	212,461.00	171,184.00	46,858.00	218,042.00	2.6%
Transfers of Direct Costs		5710	(5,435.00)	5,435.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	726,210.00	2,312,931.00	3,039,141.00	1,418,939.00	2,567,449.00	3,986,388.00	31.2%
Communications		5900	114,645.00	0.00	114,645.00	102,425.00	0.00	102,425.00	-10.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,950,326.00	2,990,031.00	4,940,357.00	2,636,097.00	3,361,280.00	5,997,377.00	21.4%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	510,000.00	510,000.00	New
Buildings and Improvements of Buildings		6200	0.00	67,882.00	67,882.00	0.00	60,000.00	60,000.00	-11.6%
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	47,630.00	47,630.00	0.00	170,622.00	170,622.00	258.2%

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

31 66787 0000000  
Form 01  
E8BMH3TBGY(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	115,512.00	115,512.00	0.00	740,622.00	740,622.00	541.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	787,166.00	787,166.00	0.00	923,805.00	923,805.00	17.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	787,166.00	787,166.00	0.00	923,805.00	923,805.00	17.4%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(860,216.00)	860,216.00	0.00	(559,520.00)	559,520.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(169,092.00)	0.00	(169,092.00)	(32,000.00)	0.00	(32,000.00)	-81.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,029,308.00)	860,216.00	(169,092.00)	(591,520.00)	559,520.00	(32,000.00)	-81.1%
TOTAL, EXPENDITURES			12,922,538.00	11,833,136.00	24,755,674.00	13,021,747.00	12,204,383.00	25,226,130.00	1.9%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	26,239.00	156,588.00	182,827.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			26,239.00	156,588.00	182,827.00	0.00	0.00	0.00	-100.0%
<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	632,388.00	0.00	632,388.00	150,000.00	0.00	150,000.00	-76.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			632,388.00	0.00	632,388.00	150,000.00	0.00	150,000.00	-76.3%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(4,781,027.00)	4,781,027.00	0.00	(5,034,038.00)	5,034,038.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,781,027.00)	4,781,027.00	0.00	(5,034,038.00)	5,034,038.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(5,387,176.00)	4,937,615.00	(449,561.00)	(5,184,038.00)	5,034,038.00	(150,000.00)	-66.6%



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

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	17,134,073.00	358,758.00	17,492,831.00	17,185,229.00	375,646.00	17,560,875.00	0.4%
2) Federal Revenue		8100-8299	0.00	2,165,403.00	2,165,403.00	0.00	2,540,754.00	2,540,754.00	17.3%
3) Other State Revenue		8300-8599	271,206.00	5,865,763.00	6,136,969.00	265,176.00	2,942,456.00	3,207,632.00	-47.7%
4) Other Local Revenue		8600-8799	229,200.00	1,422,897.00	1,652,097.00	450,950.00	1,506,295.00	1,957,245.00	18.5%
5) TOTAL, REVENUES			17,634,479.00	9,812,821.00	27,447,300.00	17,901,355.00	7,365,151.00	25,266,506.00	-7.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	7,764,385.00	6,939,106.00	14,703,491.00	7,229,958.00	6,891,467.00	14,121,425.00	-4.0%
2) Instruction - Related Services	2000-2999		1,807,220.00	350,259.00	2,157,479.00	1,669,199.00	310,302.00	1,979,501.00	-8.2%
3) Pupil Services	3000-3999		412,307.00	1,965,632.00	2,377,939.00	1,047,191.00	1,950,204.00	2,997,395.00	26.1%
4) Ancillary Services	4000-4999		0.00	23,237.00	23,237.00	0.00	10,500.00	10,500.00	-54.8%
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		1,257,651.00	1,100,304.00	2,357,955.00	1,451,499.00	641,520.00	2,093,019.00	-11.2%
8) Plant Services	8000-8999		1,680,975.00	667,432.00	2,348,407.00	1,623,900.00	1,476,585.00	3,100,485.00	32.0%
9) Other Outgo	9000-9999		0.00	787,166.00	787,166.00	0.00	923,805.00	923,805.00	17.4%
10) TOTAL, EXPENDITURES			12,922,538.00	11,833,136.00	24,755,674.00	13,021,747.00	12,204,383.00	25,226,130.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,711,941.00	(2,020,315.00)	2,691,626.00	4,879,608.00	(4,839,232.00)	40,376.00	-98.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	26,239.00	156,588.00	182,827.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	632,388.00	0.00	632,388.00	150,000.00	0.00	150,000.00	-76.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,781,027.00)	4,781,027.00	0.00	(5,034,038.00)	5,034,038.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,387,176.00)	4,937,615.00	(449,561.00)	(5,184,038.00)	5,034,038.00	(150,000.00)	-66.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(675,235.00)	2,917,300.00	2,242,065.00	(304,430.00)	194,806.00	(109,624.00)	-104.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,227,198.00	1,923,813.00	7,151,011.00	3,931,921.00	4,841,113.00	8,773,034.00	22.7%

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

Description			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	(620,042.00)	0.00	(620,042.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,607,156.00	1,923,813.00	6,530,969.00	3,931,921.00	4,841,113.00	8,773,034.00	34.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,607,156.00	1,923,813.00	6,530,969.00	3,931,921.00	4,841,113.00	8,773,034.00	34.3%
2) Ending Balance, June 30 (E + F1e)			3,931,921.00	4,841,113.00	8,773,034.00	3,627,491.00	5,035,919.00	8,663,410.00	-1.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,841,118.00	4,841,118.00	0.00	5,035,924.00	5,035,924.00	4.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	386,000.00	0.00	386,000.00	New
Curriculum Adoption	0000	9780			0.00	250,000.00		250,000.00	
Technology Equipment Replacement	0000	9780			0.00	136,000.00		136,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	756,781.00	0.00	756,781.00	New
Unassigned/Unappropriated Amount		9790	3,921,921.00	(5.00)	3,921,916.00	2,474,710.00	(5.00)	2,474,705.00	-36.9%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	1,106,728.00	1,258,158.00
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	1.00	1.00
4035	ESSA: Title II, Part A, Supporting Effective Instruction	1.00	1.00
6266	Educator Effectiveness, FY 2021-22	783,378.00	549,000.00
6300	Lottery: Instructional Materials	206,558.00	206,624.00
6500	Special Education	5.00	5.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	25,511.00	511.00
6546	Mental Health-Related Services	1.00	5,196.00
6547	Special Education Early Intervention Preschool Grant	276,887.00	276,887.00
7425	Expanded Learning Opportunities (ELO) Grant	1.00	1.00
7435	Learning Recovery Emergency Block Grant	1,769,459.00	1,769,459.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	19,787.00	2.00
9010	Other Restricted Local	652,801.00	970,079.00
Total, Restricted Balance		4,841,118.00	5,035,924.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,104,828.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	403,316.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	11,769.00	0.00	-100.0%
5) TOTAL, REVENUES			1,519,913.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	576,080.00	0.00	-100.0%
2) Classified Salaries		2000-2999	198,458.00	0.00	-100.0%
3) Employee Benefits		3000-3999	296,674.00	0.00	-100.0%
4) Books and Supplies		4000-4999	78,705.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	242,501.00	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	115,248.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,507,666.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,247.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	251,248.00	0.00	-100.0%
b) Transfers Out		7600-7629	182,827.00	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			68,421.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			80,668.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	154,713.00	235,381.00	52.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			154,713.00	235,381.00	52.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			154,713.00	235,381.00	52.1%
2) Ending Balance, June 30 (E + F1e)			235,381.00	235,381.00	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	222,919.00	222,919.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	12,462.00	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	12,462.00	0.00	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(92,719.15)		
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	2,713.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(41,600.51)		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(131,606.66)		
<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	16,297.22		
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			16,297.22		
<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)			(147,903.88)		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	303,334.00	0.00	-100.0%
Education Protection Account State Aid - Current Year		8012	19,954.00	0.00	-100.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	781,540.00	0.00	-100.0%
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			1,104,828.00	0.00	-100.0%
<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%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,142.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Lottery - Unrestricted and Instructional Materials		8560	27,016.00	0.00	-100.0%
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	374,158.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			403,316.00	0.00	-100.0%
<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	6,000.00	0.00	-100.0%
Interest		8660	600.00	0.00	-100.0%
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	5,169.00	0.00	-100.0%
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%
TOTAL, OTHER LOCAL REVENUE			11,769.00	0.00	-100.0%
TOTAL, REVENUES			1,519,913.00	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	467,797.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	108,283.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			576,080.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	35,477.00	0.00	-100.0%
Classified Support Salaries		2200	72,694.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	7,568.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	60,864.00	0.00	-100.0%
Other Classified Salaries		2900	21,855.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			198,458.00	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	172,665.00	0.00	-100.0%
PERS		3201-3202	38,331.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	21,543.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	42,639.00	0.00	-100.0%
Unemployment Insurance		3501-3502	3,525.00	0.00	-100.0%
Workers' Compensation		3601-3602	12,566.00	0.00	-100.0%
OPEB, Allocated		3701-3702	5,367.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	38.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			296,674.00	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	11,730.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	66,975.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			78,705.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,442.00	0.00	-100.0%
Dues and Memberships		5300	1,713.00	0.00	-100.0%
Insurance		5400-5450	50.00	0.00	-100.0%
Operations and Housekeeping Services		5500	50,802.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,044.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	165,340.00	0.00	-100.0%
Communications		5900	110.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			242,501.00	0.00	-100.0%
<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	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		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	115,248.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			115,248.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,507,666.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	251,248.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			251,248.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	182,827.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			182,827.00	0.00	-100.0%
<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					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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)			68,421.00	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	1,104,828.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	403,316.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	11,769.00	0.00	-100.0%
5) TOTAL, REVENUES			1,519,913.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		977,018.00	0.00	-100.0%
2) Instruction - Related Services	2000-2999		224,213.00	0.00	-100.0%
3) Pupil Services	3000-3999		10,844.00	0.00	-100.0%
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		115,635.00	0.00	-100.0%
8) Plant Services	8000-8999		179,956.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,507,666.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			12,247.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	251,248.00	0.00	-100.0%
b) Transfers Out		7600-7629	182,827.00	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			68,421.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			80,668.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	154,713.00	235,381.00	52.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			154,713.00	235,381.00	52.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			154,713.00	235,381.00	52.1%
2) Ending Balance, June 30 (E + F1e)			235,381.00	235,381.00	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	222,919.00	222,919.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	12,462.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	12,462.00	0.00	-100.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	99,230.00	99,230.00
6300	Lottery : Instructional Materials	6,495.00	6,495.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	7,149.00	7,149.00
7311	Classified School Employee Professional Development Block Grant	1,342.00	1,342.00
7388	SB 117 COVID-19 LEA Response Funds	2,057.00	2,057.00
7425	Expanded Learning Opportunities (ELO) Grant	5,767.00	5,767.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	8,559.00	8,559.00
7435	Learning Recovery Emergency Block Grant	86,887.00	86,887.00
9010	Other Restricted Local	5,433.00	5,433.00
Total, Restricted Balance		222,919.00	222,919.00

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	840,063.00	892,463.00	6.2%
3) Other State Revenue		8300-8599	181,478.00	181,478.00	0.0%
4) Other Local Revenue		8600-8799	12,825.00	12,825.00	0.0%
5) TOTAL, REVENUES			1,034,366.00	1,086,766.00	5.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	408,244.00	381,763.00	-6.5%
3) Employee Benefits		3000-3999	147,836.00	159,757.00	8.1%
4) Books and Supplies		4000-4999	405,437.00	452,437.00	11.6%
5) Services and Other Operating Expenditures		5000-5999	56,626.00	55,926.00	-1.2%
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	53,844.00	32,000.00	-40.6%
9) TOTAL, EXPENDITURES			1,071,987.00	1,081,883.00	0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(37,621.00)	4,883.00	-113.0%
<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>			(37,621.00)	4,883.00	-113.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	323,666.00	286,045.00	-11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,666.00	286,045.00	-11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,666.00	286,045.00	-11.6%
2) Ending Balance, June 30 (E + F1e)			286,045.00	290,928.00	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	418,520.43	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	290,928.00	New
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	(132,475.43)	0.00	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	303,965.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,500.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	418,520.43		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			724,986.27		
<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	819.60		
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			819.60		
<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)			724,166.67		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	837,000.00	889,400.00	6.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	3,063.00	3,063.00	0.0%
TOTAL, FEDERAL REVENUE			840,063.00	892,463.00	6.2%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	181,478.00	181,478.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			181,478.00	181,478.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	3,500.00	3,500.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	215.00	215.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	8,810.00	8,810.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	300.00	300.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,825.00	12,825.00	0.0%
TOTAL, REVENUES			1,034,366.00	1,086,766.00	5.1%
<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	325,850.00	287,905.00	-11.6%
Classified Supervisors' and Administrators' Salaries		2300	61,054.00	70,916.00	16.2%
Clerical, Technical and Office Salaries		2400	21,340.00	22,942.00	7.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			408,244.00	381,763.00	-6.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	85,275.00	98,480.00	15.5%
OASDI/Medicare/Alternative		3301-3302	26,204.00	28,862.00	10.1%
Health and Welfare Benefits		3401-3402	25,045.00	22,169.00	-11.5%
Unemployment Insurance		3501-3502	1,724.00	190.00	-89.0%
Workers' Compensation		3601-3602	6,156.00	6,187.00	0.5%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	3,308.00	3,691.00	11.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	124.00	178.00	43.5%
TOTAL, EMPLOYEE BENEFITS			147,836.00	159,757.00	8.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	56,496.00	51,496.00	-8.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	348,941.00	400,941.00	14.9%
TOTAL, BOOKS AND SUPPLIES			405,437.00	452,437.00	11.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	200.00	200.00	0.0%
Dues and Memberships		5300	250.00	250.00	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	8,000.00	8,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	44,776.00	44,076.00	-1.6%
Communications		5900	3,400.00	3,400.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			56,626.00	55,926.00	-1.2%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	53,844.00	32,000.00	-40.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			53,844.00	32,000.00	-40.6%
TOTAL, EXPENDITURES			1,071,987.00	1,081,883.00	0.9%
<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	840,063.00	892,463.00	6.2%
3) Other State Revenue		8300-8599	181,478.00	181,478.00	0.0%
4) Other Local Revenue		8600-8799	12,825.00	12,825.00	0.0%
5) TOTAL, REVENUES			1,034,366.00	1,086,766.00	5.1%
<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		1,018,143.00	1,049,883.00	3.1%
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		53,844.00	32,000.00	-40.6%
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			1,071,987.00	1,081,883.00	0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(37,621.00)	4,883.00	-113.0%
<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>			(37,621.00)	4,883.00	-113.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	323,666.00	286,045.00	-11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,666.00	286,045.00	-11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,666.00	286,045.00	-11.6%
2) Ending Balance, June 30 (E + F1e)			286,045.00	290,928.00	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	418,520.43	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	290,928.00	New
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	(132,475.43)	0.00	-100.0%

Resource	Description	2022-23	2023-24
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	0.00	290,928.00
Total, Restricted Balance		0.00	290,928.00



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	413.00	0.00	-100.0%
5) TOTAL, REVENUES			413.00	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	78,322.00	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			78,322.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(77,909.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	381,140.00	150,000.00	-60.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			381,140.00	150,000.00	-60.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			303,231.00	150,000.00	-50.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	303,231.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	303,231.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	303,231.00	New
2) Ending Balance, June 30 (E + F1e)			303,231.00	453,231.00	49.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	453,231.00	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	303,231.00	0.00	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	288,634.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			288,634.41		
<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)			288,634.41		
<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	413.00	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			413.00	0.00	-100.0%
TOTAL, REVENUES			413.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	78,322.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			78,322.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			78,322.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	381,140.00	150,000.00	-60.6%
(a) TOTAL, INTERFUND TRANSFERS IN			381,140.00	150,000.00	-60.6%
<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)			381,140.00	150,000.00	-60.6%

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	413.00	0.00	-100.0%
5) TOTAL, REVENUES			413.00	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		78,322.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			78,322.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(77,909.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	381,140.00	150,000.00	-60.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			381,140.00	150,000.00	-60.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			303,231.00	150,000.00	-50.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	303,231.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	303,231.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	303,231.00	New
2) Ending Balance, June 30 (E + F1e)			303,231.00	453,231.00	49.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	453,231.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	303,231.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	180,500.00	180,500.00	0.0%
5) TOTAL, REVENUES			180,500.00	180,500.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	87,000.00	87,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			87,000.00	87,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			93,500.00	93,500.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			93,500.00	93,500.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	110,258.00	203,758.00	84.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			110,258.00	203,758.00	84.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			110,258.00	203,758.00	84.8%
2) Ending Balance, June 30 (E + F1e)			203,758.00	297,258.00	45.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	203,758.00	297,258.00	45.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	484,889.13		
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	10,817.10		
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			495,706.23		
<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)			495,706.23		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	180,000.00	180,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			180,500.00	180,500.00	0.0%
TOTAL, REVENUES			180,500.00	180,500.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	87,000.00	87,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			87,000.00	87,000.00	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					
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			87,000.00	87,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: 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	180,500.00	180,500.00	0.0%
5) TOTAL, REVENUES			180,500.00	180,500.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		87,000.00	87,000.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			87,000.00	87,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			93,500.00	93,500.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			93,500.00	93,500.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	110,258.00	203,758.00	84.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			110,258.00	203,758.00	84.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			110,258.00	203,758.00	84.8%
2) Ending Balance, June 30 (E + F1e)			203,758.00	297,258.00	45.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	203,758.00	297,258.00	45.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource		Description	2022-23 Estimated Actuals	2023-24 Budget
9010		Other Restricted Local	203,758.00	297,258.00
Total, Restricted Balance			203,758.00	297,258.00

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	5.00	5.00	0.0%
5) TOTAL, REVENUES			5.00	5.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	50,357.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	50,357.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5.00	(50,352.00)	-1,007,140.0%
<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>			5.00	(50,352.00)	-1,007,140.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,166,898.00	1,166,903.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,166,898.00	1,166,903.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,166,898.00	1,166,903.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,166,903.00	1,116,551.00	-4.3%
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	0.00	1,116,551.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,166,903.00	0.00	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,111,753.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,111,753.93		
<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)			1,111,753.93		
<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	5.00	5.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5.00	5.00	0.0%
TOTAL, REVENUES			5.00	5.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	50,357.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	50,357.00	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	50,357.00	New
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<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	5.00	5.00	0.0%
5) TOTAL, REVENUES			5.00	5.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	50,357.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	50,357.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			5.00	(50,352.00)	-1,007,140.0%
<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>			5.00	(50,352.00)	-1,007,140.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,166,898.00	1,166,903.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,166,898.00	1,166,903.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,166,898.00	1,166,903.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,166,903.00	1,116,551.00	-4.3%
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	0.00	1,116,551.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,166,903.00	0.00	-100.0%



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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	440,051.00	440,051.00	0.0%
5) TOTAL, REVENUES			440,051.00	440,051.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	10,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,000.00	10,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			430,051.00	430,051.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	124,833.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			124,833.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			554,884.00	430,051.00	-22.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(328.00)	554,556.00	-169,172.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(328.00)	554,556.00	-169,172.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(328.00)	554,556.00	-169,172.0%
2) Ending Balance, June 30 (E + F1e)			554,556.00	984,607.00	77.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	984,607.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	554,556.00	0.00	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	308,215.11		
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			308,215.11		
<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)			308,215.11		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	438,951.00	438,951.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,100.00	1,100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			440,051.00	440,051.00	0.0%
TOTAL, REVENUES			440,051.00	440,051.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	10,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	10,000.00	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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,000.00	10,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	124,833.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			124,833.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
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%
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)			124,833.00	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	440,051.00	440,051.00	0.0%
5) TOTAL, REVENUES			440,051.00	440,051.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,000.00	10,000.00	0.0%
10) TOTAL, EXPENDITURES			10,000.00	10,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			430,051.00	430,051.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	124,833.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			124,833.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			554,884.00	430,051.00	-22.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(328.00)	554,556.00	-169,172.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(328.00)	554,556.00	-169,172.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(328.00)	554,556.00	-169,172.0%
2) Ending Balance, June 30 (E + F1e)			554,556.00	984,607.00	77.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	984,607.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	554,556.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	427,000.00	427,000.00	0.0%
5) TOTAL, REVENUES			427,000.00	427,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	308,886.00	308,886.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			308,886.00	308,886.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			118,114.00	118,114.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	124,833.00	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			(124,833.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,719.00)	118,114.00	-1,857.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	124,834.00	118,115.00	-5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			124,834.00	118,115.00	-5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			124,834.00	118,115.00	-5.4%
2) Ending Balance, June 30 (E + F1e)			118,115.00	236,229.00	100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	236,229.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	118,115.00	0.00	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	426,000.00	426,000.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			427,000.00	427,000.00	0.0%
TOTAL, REVENUES			427,000.00	427,000.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	247,034.00	247,034.00	0.0%
Other Debt Service - Principal		7439	61,852.00	61,852.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			308,886.00	308,886.00	0.0%
TOTAL, EXPENDITURES			308,886.00	308,886.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	124,833.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			124,833.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	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)			(124,833.00)	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	427,000.00	427,000.00	0.0%
5) TOTAL, REVENUES			427,000.00	427,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	308,886.00	308,886.00	0.0%
10) TOTAL, EXPENDITURES			308,886.00	308,886.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			118,114.00	118,114.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	124,833.00	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			(124,833.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(6,719.00)	118,114.00	-1,857.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	124,834.00	118,115.00	-5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			124,834.00	118,115.00	-5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			124,834.00	118,115.00	-5.4%
2) Ending Balance, June 30 (E + F1e)			118,115.00	236,229.00	100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	236,229.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	118,115.00	0.00	-100.0%

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

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,307.33	1,329.25	1,513.45	1,290.10	1,290.10	1,405.91
<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>	1,307.33	1,329.25	1,513.45	1,290.10	1,290.10	1,405.91
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	5.60	5.60	5.60	5.60	5.60	5.60
c. Special Education-NPS/LCI	5.08	5.08	5.08	5.08	5.08	5.08
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>	10.68	10.68	10.68	10.68	10.68	10.68
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	1,318.01	1,339.93	1,524.13	1,300.78	1,300.78	1,416.59
<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>						
<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>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

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

31 66787 0000000  
Form CEB  
E8BMH3TBGY(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	7,764,515.00	301	0.00	303	7,764,515.00	305	0.00		307	7,764,515.00	309
2000 - Classified Salaries	3,301,377.00	311	0.00	313	3,301,377.00	315	0.00		317	3,301,377.00	319
3000 - Employee Benefits	4,877,508.00	321	83,975.00	323	4,793,533.00	325	0.00		327	4,793,533.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,652,926.00	331	6,956.00	333	1,645,970.00	335	213,514.00		337	1,432,456.00	339
5000 - Services. . & 7300 - Indirect Costs	5,965,377.00	341	238,478.00	343	5,726,899.00	345	1,339,593.00		347	4,387,306.00	349
TOTAL					23,232,294.00	365	TOTAL			21,679,187.00	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	474.00



11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .	10,277,037.00	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)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	10,277,037.00	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. . . . .	47.41%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

<b>PART III: DEFICIENCY AMOUNT</b>		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	47.41%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	12.59%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	21,679,187.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	2,729,409.64	

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

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

31 66787 0000000  
Form SIAB  
E8BMH3TBGY(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(32,000.00)				
Other Sources/Uses Detail					0.00	150,000.00		
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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	32,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					150,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	32,000.00	(32,000.00)	150,000.00	150,000.00		

Budget, July 1  
Budget 2023-24

**Technical Review Checks**

Phase - All

Display - All Technical Checks

**Auburn Union 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)

**IMPORT CHECKS**

**CHECKFUNCTION** - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

**CHECKFUND** - (**Fatal**) - All FUND codes must be valid. **Passed**

**CHECKGOAL** - (**Fatal**) - All GOAL codes must be valid. **Passed**

**CHECKOBJECT** - (**Fatal**) - All OBJECT codes must be valid. **Passed**

**CHECKRESOURCE** - (**Warning**) - All RESOURCE codes must be valid. **Passed**

**CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

**CHK-FUNCTIONxOBJECT** - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxFUNCTION-A** - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-B** - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

**CHK-FUNDxGOAL** - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

**CHK-FUNDxOBJECT** - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxRESOURCE** - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

**CHK-GOALxFUNCTION-A** - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

**CHK-GOALxFUNCTION-B** - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

**CHK-RESOURCExOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RS-LOCAL-DEFINED - (Fatal)** - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

## **GENERAL LEDGER CHECKS**

**CEFB-POSITIVE - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

**CONTRIB-RESTR-REV - (Fatal)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

**CONTRIB-UNREST-REV - (Fatal)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

**EPA-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

**EXCESS-ASSIGN-REU - (Fatal)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**EXP-POSITIVE - (Warning)** - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

**INTERFD-DIR-COST - (Fatal)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

**INTERFD-IN-OUT - (Fatal)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**INTERFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

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

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

<b>INTRAID-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>
<b>LCFF-TRANSFER - (Fatal)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b><u>Passed</u></b>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b><u>Passed</u></b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b><u>Passed</u></b>
<b>PASS-THRU-REV=EXP - (Warning)</b> - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<b><u>Passed</u></b>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b><u>Passed</u></b>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<b><u>Passed</u></b>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<b><u>Passed</u></b>
<b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<b><u>Passed</u></b>

## **SUPPLEMENTAL CHECKS**

<b>CB-BALANCE-ABOVE-MIN - (Warning)</b> - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).	<b><u>Passed</u></b>
<b>CB-BUDGET-CERTIFY - (Fatal)</b> - In Form CB, the district checked the box relating to the required budget certifications.	<b><u>Passed</u></b>
<b>CS-EXPLANATIONS - (Fatal)</b> - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<b><u>Passed</u></b>
<b>CS-YES-NO - (Fatal)</b> - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.	<b><u>Passed</u></b>

## **EXPORT VALIDATION CHECKS**

<b>ADA-PROVIDE - (Fatal)</b> - Average Daily Attendance data (Form A) must be provided.	<b><u>Passed</u></b>
<b>BUDGET-CERT-PROVIDE - (Fatal)</b> - Budget Certification (Form CB) must be provided.	<b><u>Passed</u></b>
<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<b><u>Passed</u></b>

<b>CHK-UNBALANCED-A - (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-B - (Fatal)</b> - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CS-PROVIDE - (Fatal)</b> - The Criteria and Standards Review (Form 01CS) has been provided.	<b><u>Passed</u></b>
<b>FORM01-PROVIDE - (Fatal)</b> - Form 01 (Form 01I) must be opened and saved.	<b><u>Passed</u></b>
<b>MYP-PROVIDE - (Warning)</b> - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<b><u>Passed</u></b>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<b><u>Passed</u></b>
<b>WK-COMP-CERT-PROVIDE - (Fatal)</b> - Workers' Compensation Certification (Form CC) must be provided.	<b><u>Passed</u></b>