Lake Tahoe Unified School District

2023-2024 Budget

Dr. Todd Cutler
Superintendent

June 22, 2023

Board of Education

Valerie Mansfield, President
Lauri Kemper
Bonnie Turnbull
Larry Reilly
Jon Hetherton



Lake Tahoe Unified School District
Board of Education



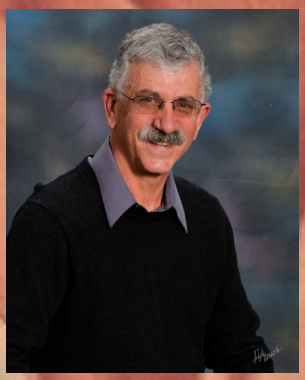
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President



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Mission Statement



Cultivating a collaborative, nurturing environment which embraces diversity, promotes equity and develops confident lifelong learners resulting in academic excellence, civic responsibility, and emotional & physical wellness

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Administration & Schools

2023-2024

Schools

South Tahoe High
Justin Zunino
Principal
Jennifer Truscott
Principal's Secretary

Heather Hart
Assistant Principal

Barbra Bedwell
Dean

TBD
Athletic Director

TBD
Secretary

Stacy Lopez
Registrar

Jennifer DeLeon
Attendance

Counseling
Amy Jackson
Katie Bongard
Bob Sullivan
Robin Rasmussen

Elevated/ Independent Learning Academy
Kelly Martin
Principal
Diana D'Angelo
Principal's Secretary

Mt. Tallac Continuation
Pat Harnett
Principal
Daisy Arellano
Principal's Secretary

Education Center

Executive Cabinet
Dr. Todd Cutler, ***Superintendent***
Teresa Schow, ***Executive Assistant***
Andrea Salazar, ***Associate Superintendent/CBOO***
Barbara Coolbaugh, ***Executive Assistant***
Alan Reeder, ***Associate Superintendent of Educational Services***
Jenny Goldstein, ***Executive Service Specialist***

Human Resources
John Simmons, ***Director***

Special Services
Elizabeth Shepherd, ***Director***
Leah Klascius, ***Executive Assistant***

Financial Services
Amber Smith, ***Director***

Facilities & Transportation
Dave Zebo, ***Director***
Coral Lathrop, ***Transportation and Mechanic Supervisor***
Rick Tinius, ***Facilities Supervisor***

School Nutrition
Tammy Miller, ***Director***
Jenifer Eckert, ***Sr. Accounting Assistant***

Technology
Sean Colt, ***Director***

Multilingual Learner Equity
Karen Goldberg, ***Director***

Schools

South Tahoe Middle
Cindy Martinez
Principal
Monica Candelario
Principal's Secretary

Tom Brown
Assistant Principal

Andrew Lubrano
Dean

Brianda Rosas
Secretary

Counseling
Nicole Zunino
Maria Villegas

Bijou Community
Roseann DePierri
Principal
Martha Ubias
Principal's Secretary

Meyers Elementary
Joel Dameral
Principal
Monique Truszewski
Principal's Secretary

Sierra House
Karin Holmes
Principal
Misha Mattson
Principal's Secretary

Tahoe Valley
Jennifer Kloczko
Principal
Stephanie Spees
Principal's Secretary

School Nurses
Connie Alcamo
Fred Buttrick
Melanie Tavasieff
Michelle Goodwin
Lindsay Smith
Karla Peterson

Lake Tahoe Unified School District

2023-24 Proposed Budget Report and Multiyear Fiscal Projection

Public Hearing – June 08, 2023

Adoption – June 22, 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 Lake Tahoe Unified 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
LCFF COLAs (23-24 Gov. Proposal)	8.13%	3.54%	3.31%
LCFF COLAs (23-24 May Revision)	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 50% instead, which equals the amount remaining to be apportioned. As such the District has not budgeted for this additional funding.

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. 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. 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.

Reserves

The state required minimum economic uncertainty reserve level for the District is 3%.

Senate Bill (SB) 751 which became effective January 1, 2018 notes that Reserves would be capped at 10% in the event the amount in the Public-School system Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year. Since the Public-School System Stabilization is expected to be $8.1 billion in 2022-23, which exceeds the minimum 3% threshold, LEAs will have the statutory reserve capped at 10% in 2023-24. More than likely the limit will be

in place for subsequent years; therefore, applicable school districts may need to spend down their reserves **and/or** commit funds.

2023-24 Lake Tahoe Unified School District Primary Budget Components

- Average Daily Attendance (ADA) is estimated at 3,268.69.
  - Due to declining enrollment the funded ADA will be based on the 3 prior year average ADA of 3,409.84.

- 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.

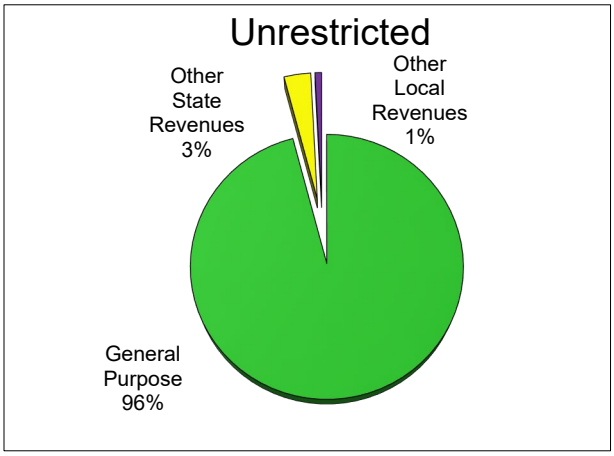
- Mandated Cost Block Grant is $37.81 for K-8 ADA and $72.84 for 9-12 ADA

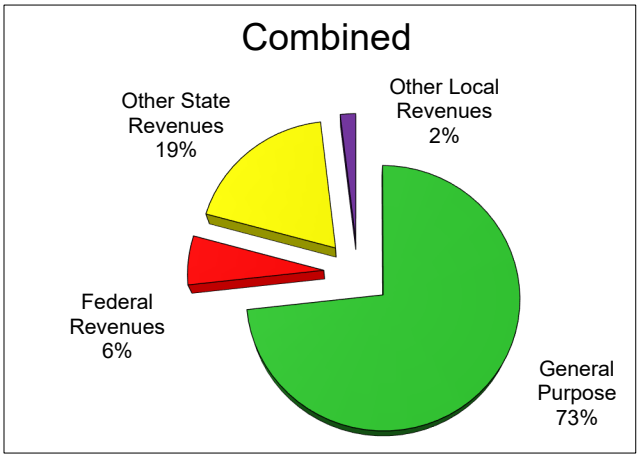
- Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

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:

Description	Unrestricted	Combined
General Purpose (LCFF)	$ 43,195,168	$ 43,195,168
Federal Revenues	$ -	$ 3,546,283
Other State Revenues	$ 1,481,286	$ 11,130,656
Other Local Revenues	$ 364,500	$ 1,115,645
TOTAL	**$ 45,040,954**	**$ 58,987,752**





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.

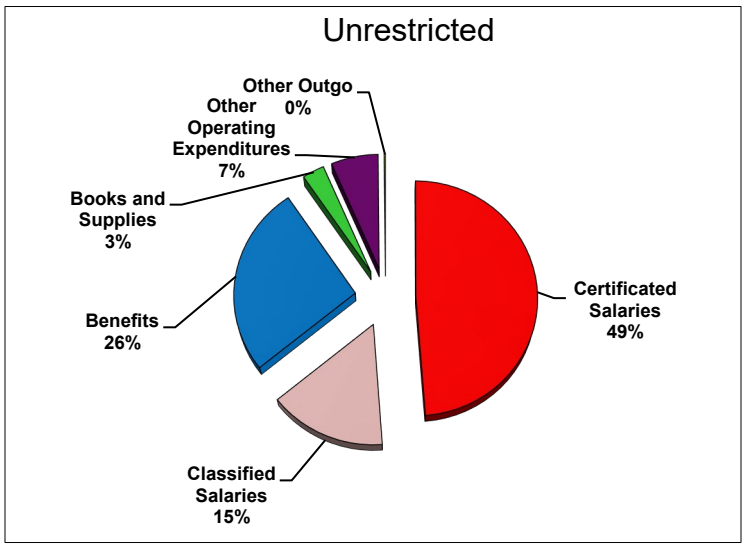
Education Protection Account (EPA) ***2023-24 Fiscal Year***	
Description	Amount
BEGINNING BALANCE	$ -
BUDGETED EPA REVENUES:	
Estimated EPA Funds	$ 681,968
BUDGETED EPA EXPENDITURES:	
Certificated Instructional Salaries	$ 491,526
Certificated Instructional benefits	$ 190,442
Total	$ 681,968
ENDING BALANCE	**$** -

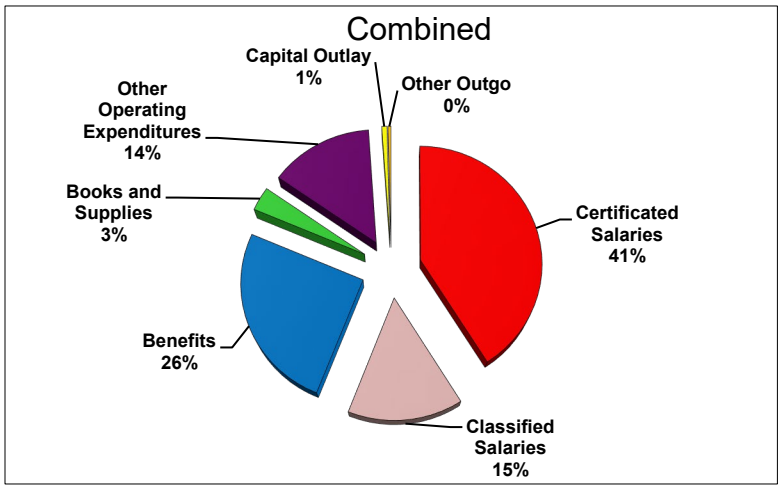
Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 90% of the District's unrestricted budget, and approximately 81.3% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	$ 19,372,924	$ 26,369,827
Classified Salaries	$ 6,084,484	$ 9,537,618
Benefits (PR Taxes and Health & Welfare)	$ 10,436,963	$ 16,302,556
Books and Supplies	$ 1,186,656	$ 2,123,404
Other Operating Expenditures	$ 2,535,753	$ 9,133,232
Capital Outlay	$ 145,000	$ 453,600
Other Outgo	$ 62,056	$ 257,088
TOTAL	**$ 39,823,836**	**$ 64,177,325**

Following is a graphical representation of expenditures by percentage:





General Fund Contributions to Restricted Programs

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

Description	Amount	
Special Education	$	5,421,560
Restricted Maintenance Account	$	1,818,893
Staff Daycare	$	223,686
TOTAL CONTRIBUTIONS	**$**	**7,464,139**

General Fund Summary

The District's 2023-24 General Fund projects a total operating deficit of $5.1 million resulting in an estimated ending fund balance of $2.7 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - $10,000; restricted programs - $699,437; assignments - $; economic uncertainty - $2,025,338. Illustrated below is a detail description of the fund balance components.

Cash Flow

The District is anticipating having positive monthly cash balances during the 2023-24 school year; however, the District has entered into an agreement of a Tax and Revenue Anticipation Note (TRAN) of $7M as a contingency plan to regulate monthly cash balances should deferrals be included in the enacted 2023-24 State budget. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.

Fund Summaries

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

FUND	Estimated 2022-23		2023-24		Est. Net Change	
GENERAL (UNRESTRICTED & RESTRICTED)	$	7,889,349	$	2,734,776	$	(5,154,573)
ASSOCIATED STUDENT BODY	$	247,226	$	288,236	$	41,010
SPECIAL EDUCATION PASS-THROUGH FUND	$	-	$	-	$	-
CAFETERIA	$	476,465	$	694,240	$	217,775
TRANSPORTATION	$	759	$	769	$	10
NON-CAPITAL RESERVE	$	223,055	$	225,155	$	2,100
POSTEMPLOYMENT BENEFITS	$	17,006	$	17,181	$	175
CAPITAL FACILITIES	$	1,244,170	$	1,060,170	$	(184,000)
CAPITAL OUTLAY	$	17,483	$	17,683	$	200
TAHOE TROUT FARM SCHOLARSHIP	$	100,036	$	100,151	$	115
TOTAL	**$**	**10,215,550**	**$**	**5,138,362**	**$**	**(5,077,188)**

Multiyear Projection

General Planning Factors:
Illustrated below are the latest primary funding factors from the enacted state budget.

Planning Factor	2022-23	2023-24	2024-25	2025-26
Dept of Finance Statutory COLA	6.56%	8.22%	3.94%	3.29%
Local Control Funding Formula (LCFF) COLA	6.56%	8.22%	3.94%	3.29%
Additional LCFF Investment	6.70%	N/A	N/A	N/A
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	25.37%	26.68%	27.70%	28.30%
SUI Employer Rates	0.50%	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	$170	$170	$170	$170
Lottery – Prop. 20 per ADA	$67	$67	$67	$67
Universal Transitional Kindergarten/ADA	$2,813	$3,044	$3,164	$3,268
Mandate Block Grant for Districts: K-8 per ADA	$34.94	$37.81	$39.30	$40.59
Mandate Block Grant for Districts: 9-12 per ADA	$67.31	$72.84	$75.71	$78.20
Mandate Block Grant for Charters: K-8 per ADA	$18.34	$19.85	$20.63	$21.31
Mandate Block Grant for Charters: 9-12 per ADA	$50.98	$55.17	$57.34	$59.23
Routine Restricted Maintenance Account (refer to the provisions discussed above)	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. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Unrestricted local revenue is estimated to remain relatively constant for 2024-24 in spite of continued ADA decline with a slight increase in 2025-26 due to a projected increase in UPP and an evening out of ADA. Restricted federal and state revenue decreases are primarily due to the expiration of the one-time CARES, American Rescue Plan (ARP), Extended Learning Opportunity Grant as well as the full expenditure of the Arts, Music and Instructional Materials Block Grant.

Expenditure Assumptions:
Step and column costs are expected to increase by 1% for certificated and 1.2% for classified each year. In addition, projected increases to salary are included at the rate of 4.5% for 2023-24, 3% for Certificated and 2.5% for Classified for 2024-25 and 3% for all bargaining groups in 2024-25.

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

Unrestricted supplies and operating expenditures are estimated to decrease due to cost cutting measures. Restricted supplies and operating expenditures are estimated to remain relatively constant. Restricted capital outlay is estimated to decrease due to the expiration of CARES funds and other outgo is estimated to remain relatively constant. Contributions to restricted programs are expected to increase due to the requirement of providing necessary services as well as step increases and additional pension costs.

Estimated Ending Fund Balances:

During 2024-25, the District estimates that the General Fund is projected to deficit spend by approximately $722K resulting in an ending General Fund balance of approximately $2 million.

During 2025-26, the District estimates that the General Fund is projected to deficit spend by approximately $37K resulting in an ending General Fund balance of $1.9 million.

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

Description	Proposed Budget 2023-24 Unrestricted	Restricted	Combined	Projection 2024-25 Unrestricted	Restricted	Combined	Projection 2025-26 Unrestricted	Restricted	Combined
NONSPENDABLE									
Revolving Cash/Prepaids	10,000		10,000	10,000		10,000	10,000		10,000
Other							0		
TOTAL - NONSPENDABLE	**10,000**		**10,000**	**10,000**		**10,000**	**10,000**		**10,000**
RESTRICTED									
Restricted Categorical Balances		699,437	699,437		90,802	90,802		117,274	117,274
TOTAL - RESTRICTED		**699,437**	**699,437**		**90,802**	**90,802**		**117,274**	**117,274**
ASSIGNED									
Other									
TOTAL - ASSIGNED									
UNASSIGNED									
Economic Uncertainty (REU-3%)	1,925,320		1,925,320	1,787,524		1,787,524	1,817,273		1,817,273
Amount Above REU	100,018		100,018	123,607		123,607	30,464		30,464
TOTAL - UNASSIGNED	**2,025,338**		**2,025,338**	**1,911,131**		**1,911,131**	**1,847,737**		**1,847,737**
TOTAL - FUND BALANCE	**2,035,338**	**699,437**	**2,734,775**	**1,921,131**	**90,802**	**2,011,933**	**1,857,737**	**117,274**	**1,975,011**

Conclusion:

Despite current year and future projected deficit spending, the 2022-23 budget and multi-year projections support that the District is projecting to be able to meet is financial obligations for the current and subsequent two years. As such, the District must continue to be prudent in budget management and analysis to ensure adequate funding exists to meet all necessary financial obligations. Any changes in enrollment or funding must carefully be evaluated to determine the impact on budget and multi-year projections. Vacant positions will remain unfilled unless additional revenues are identified to cover the cost.

Overall Administration is confident that the District will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the District remains fiscally solvent.

GENERAL FUND

The General Fund is the chief operating fund for the District.

The fund is used to account for the ordinary operations of the District .

All transactions, except those required or permitted by law to be in another fund, are accounted for in the General Fund



GENERAL FUND
2023 - 2024 Budget
Combined Summary

UNAUDITED BEGINNING BALANCE		**$7,889,349**
REVENUES		
	LCFF Sources	$43,195,168
	Federal Revenues	$3,546,283
	Other State Revenues	$11,130,656
	Other Local Revenues	$1,115,645
	Total Revenues	**$58,987,752**
EXPENDITURES		
	Certificated Salaries	$26,369,827
	Classified Salaries	$9,537,618
	Employee Benefits	$16,302,556
	Books and Supplies	$2,123,404
	Services, Other Operating Expenses	$9,133,232
	Capital Outlay	$453,600
	Other Outgoing	$325,264
	Transfers of Indirect/Direct Support Costs	($68,176)
	Total Expenditures	**$64,177,325**
EXCESS (DEFICIENCY) OF REVENUES		**($5,189,573)**
OTHER FINANCING SOURCES/USES		
	Other Sources	$35,000
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$35,000**
NET DECREASE IN FUND		**($5,154,573)**
ENDING FUND BALANCE		**$2,734,776**
COMPONENTS OF ENDING FUND BALANCE		
	Revoloving Cash	$ 10,000
	Restricted	$ 699,442
	Reserve for Economic Uncertainties	$ 2,025,334

GENERAL FUND - UNRESTRICTED
2023 - 2024 Budget
Summary

UNAUDITED BEGINNING BALANCE		**$4,247,359**
REVENUES		
	LCFF Sources	$43,195,168
	Federal Revenues	$0
	Other State Revenues	$1,481,286
	Other Local Revenues	$364,500
	Total Revenues	**$45,040,954**
EXPENDITURES		
	Certificated Salaries	$19,372,924
	Classified Salaries	$6,084,484
	Employee Benefits	$10,436,963
	Books and Supplies	$1,186,656
	Services, Other Operating Expenses	$2,535,753
	Capital Outlay	$145,000
	Other Outgoing	$325,264
	Transfers of Indirect/Direct Support Costs	($263,208)
	Total Expenditures	**$39,823,836**
EXCESS (DEFICIENCY) OF REVENUES		**$5,217,118**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Other Sources/Uses	$35,000
	Contributions	($7,464,139)
	Total Other Financing Sources/Uses	**($7,429,139)**
NET DECREASE IN FUND		**($2,212,021)**
ENDING FUND BALANCE		**$2,035,338**
COMPONENTS OF ENDING FUND BALANCE		
	Revolving Cash	$ 10,000
	Reserve for Economic Uncertainties	$ 2,025,338

GENERAL FUND - RESTRICTED
2023 - 2024 Budget
Summary

UNAUDITED BEGINNING BALANCE		**$3,641,990**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$3,546,283
	Other State Revenues	$9,649,370
	Other Local Revenues	$751,145
	Total Revenues	**$13,946,798**
EXPENDITURES		
	Certificated Salaries	$6,996,903
	Classified Salaries	$3,453,134
	Employee Benefits	$5,865,593
	Books and Supplies	$936,748
	Services, Other Operating Expenses	$6,597,479
	Capital Outlay	$308,600
	Other Outgoing	$0
	Transfers of Indirect/Direct Support Costs	$195,032
	Total Expenditures	**$24,353,489**
EXCESS (DEFICIENCY) OF REVENUES		**($10,406,691)**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Contributions	$7,464,139
	Total Other Financing Sources/Uses	**$7,464,139**
NET DECREASE IN FUND		**($2,942,552)**
ENDING FUND BALANCE		**$699,438**
COMPONENTS OF ENDING FUND BALANCE		
	Restricted	$699,438

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	41,028,930.00	0.00	41,028,930.00	43,195,168.00	0.00	43,195,168.00	5.3%
2) Federal Revenue		8100-8299	0.00	5,496,719.00	5,496,719.00	0.00	3,546,283.00	3,546,283.00	-35.5%
3) Other State Revenue		8300-8599	763,401.00	14,805,592.00	15,568,993.00	1,481,286.00	9,649,370.00	11,130,656.00	-28.5%
4) Other Local Revenue		8600-8799	567,831.00	978,415.00	1,546,246.00	364,500.00	751,145.00	1,115,645.00	-27.8%
5) TOTAL, REVENUES			42,360,162.00	21,280,726.00	63,640,888.00	45,040,954.00	13,946,798.00	58,987,752.00	-7.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	17,060,445.37	8,191,124.43	25,251,569.80	19,372,923.97	6,996,903.14	26,369,827.11	4.4%
2) Classified Salaries		2000-2999	5,137,679.81	3,345,577.75	8,483,257.56	6,084,483.81	3,453,134.05	9,537,617.86	12.4%
3) Employee Benefits		3000-3999	9,495,527.00	5,793,620.00	15,289,147.00	10,436,963.00	5,865,593.00	16,302,556.00	6.6%
4) Books and Supplies		4000-4999	1,621,166.00	1,325,741.00	2,946,907.00	1,186,656.00	936,748.00	2,123,404.00	-27.9%
5) Services and Other Operating Expenditures		5000-5999	2,342,659.00	7,031,034.00	9,373,693.00	2,535,753.00	6,597,479.00	9,133,232.00	-2.6%
6) Capital Outlay		6000-6999	20,000.00	1,165,549.00	1,185,549.00	145,000.00	308,600.00	453,600.00	-61.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	325,264.00	0.00	325,264.00	325,264.00	0.00	325,264.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(286,683.00)	221,914.00	(64,769.00)	(263,208.00)	195,032.00	(68,176.00)	5.3%
9) TOTAL, EXPENDITURES			35,716,058.18	27,074,560.18	62,790,618.36	39,823,835.78	24,353,489.19	64,177,324.97	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,644,103.82	(5,793,834.18)	850,269.64	5,217,118.22	(10,406,691.19)	(5,189,572.97)	-710.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,408,331.00)	6,408,331.00	0.00	(7,464,139.00)	7,464,139.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,373,331.00)	6,408,331.00	35,000.00	(7,429,139.00)	7,464,139.00	35,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			270,772.82	614,496.82	885,269.64	(2,212,020.78)	(2,942,552.19)	(5,154,572.97)	-682.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,976,586.40	3,027,493.15	7,004,079.55	4,247,359.22	3,641,989.97	7,889,349.19	12.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,976,586.40	3,027,493.15	7,004,079.55	4,247,359.22	3,641,989.97	7,889,349.19	12.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,976,586.40	3,027,493.15	7,004,079.55	4,247,359.22	3,641,989.97	7,889,349.19	12.6%
2) Ending Balance, June 30 (E + F1e)			4,247,359.22	3,641,989.97	7,889,349.19	2,035,338.44	699,437.78	2,734,776.22	-65.3%
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	61,950.24	0.00	61,950.24	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,641,996.33	3,641,996.33	0.00	699,443.17	699,443.17	-80.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,175,402.62	0.00	4,175,402.62	2,025,333.05	0.00	2,025,333.05	-51.5%
Unassigned/Unappropriated Amount		9790	6.36	(6.36)	0.00	5.39	(5.39)	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,268,077.19	3,336,002.47	7,604,079.66				
1) Fair Value Adjustment to Cash in County Treasury		9111	(187,942.57)	0.00	(187,942.57)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,289.96	0.00	5,289.96				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	27,675.87	1,233,031.58	1,260,707.45				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
7) Prepaid Expenditures		9330	61,950.24	0.00	61,950.24				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			4,175,050.69	4,569,034.05	8,744,084.74				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	441,877.59	61,311.56	503,189.15				
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	(70,888.87)	0.00	(70,888.87)				
5) Unearned Revenue		9650	0.00	1,235,177.04	1,235,177.04				
6) TOTAL, LIABILITIES			370,988.72	1,296,488.60	1,667,477.32				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,804,061.97	3,272,545.45	7,076,607.42				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	15,820,422.00	0.00	15,820,422.00	17,838,018.00	0.00	17,838,018.00	12.8%
Education Protection Account State Aid - Current Year		8012	708,448.00	0.00	708,448.00	681,968.00	0.00	681,968.00	-3.7%
State Aid - Prior Years		8019	(175,122.00)	0.00	(175,122.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	165,625.00	0.00	165,625.00	165,625.00	0.00	165,625.00	0.0%
Timber Yield Tax		8022	2,620.00	0.00	2,620.00	2,620.00	0.00	2,620.00	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	22,878,822.00	0.00	22,878,822.00	22,878,822.00	0.00	22,878,822.00	0.0%
Unsecured Roll Taxes		8042	492,601.00	0.00	492,601.00	492,601.00	0.00	492,601.00	0.0%
Prior Years' Taxes		8043	12,182.00	0.00	12,182.00	12,182.00	0.00	12,182.00	0.0%
Supplemental Taxes		8044	502,281.00	0.00	502,281.00	502,281.00	0.00	502,281.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	612,863.00	0.00	612,863.00	612,863.00	0.00	612,863.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	6,625.00	0.00	6,625.00	6,625.00	0.00	6,625.00	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	3,122.00	0.00	3,122.00	3,122.00	0.00	3,122.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(1,559.00)	0.00	(1,559.00)	(1,559.00)	0.00	(1,559.00)	0.0%
Subtotal, LCFF Sources			41,028,930.00	0.00	41,028,930.00	43,195,168.00	0.00	43,195,168.00	5.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			41,028,930.00	0.00	41,028,930.00	43,195,168.00	0.00	43,195,168.00	5.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	880,747.00	880,747.00	0.00	880,747.00	880,747.00	0.0%
Special Education Discretionary Grants		8182	0.00	303,101.00	303,101.00	0.00	182,091.00	182,091.00	-39.9%
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	5,280.00	5,280.00	0.00	5,280.00	5,280.00	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		638,602.00	638,602.00		540,856.00	540,856.00	-15.3%
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		98,550.00	98,550.00		139,148.00	139,148.00	41.2%
Title III, Part A, Immigrant Student Program	4201	8290		24,300.00	24,300.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		121,246.00	121,246.00		139,705.00	139,705.00	15.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		259,138.00	259,138.00		38,646.00	38,646.00	-85.1%
Career and Technical Education	3500-3599	8290		25,015.00	25,015.00		33,559.00	33,559.00	34.2%
All Other Federal Revenue	All Other	8290	0.00	3,140,740.00	3,140,740.00	0.00	1,586,251.00	1,586,251.00	-49.5%
TOTAL, FEDERAL REVENUE			0.00	5,496,719.00	5,496,719.00	0.00	3,546,283.00	3,546,283.00	-35.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		3,270,115.00	3,270,115.00		3,270,115.00	3,270,115.00	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	88,083.00	88,083.00	0.00	88,083.00	88,083.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	(45,039.00)	0.00	(45,039.00)	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	120,000.00	120,000.00	0.00	272,051.00	272,051.00	126.7%
Mandated Costs Reimbursements		8550	146,631.00	0.00	146,631.00	163,797.00	0.00	163,797.00	11.7%
Lottery - Unrestricted and Instructional Materials		8560	549,379.00	216,520.00	765,899.00	555,376.00	218,884.00	774,260.00	1.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		391,291.00	391,291.00		391,291.00	391,291.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		2,668.00	2,668.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	112,430.00	10,716,915.00	10,829,345.00	762,113.00	5,408,946.00	6,171,059.00	-43.0%
TOTAL, OTHER STATE REVENUE			763,401.00	14,805,592.00	15,568,993.00	1,481,286.00	9,649,370.00	11,130,656.00	-28.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	102,885.00	102,885.00	0.00	106,463.00	106,463.00	3.5%
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	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	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	45,000.00	0.00	45,000.00	50,000.00	0.00	50,000.00	11.1%
Interest		8660	184,831.00	0.00	184,831.00	100,000.00	0.00	100,000.00	-45.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	320,000.00	875,530.00	1,195,530.00	180,000.00	644,682.00	824,682.00	-31.0%
Tuition		8710	15,000.00	0.00	15,000.00	31,500.00	0.00	31,500.00	110.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			567,831.00	978,415.00	1,546,246.00	364,500.00	751,145.00	1,115,645.00	-27.8%
TOTAL, REVENUES			42,360,162.00	21,280,726.00	63,640,888.00	45,040,954.00	13,946,798.00	58,987,752.00	-7.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	13,684,175.05	6,720,110.90	20,404,285.95	15,951,900.27	5,741,983.95	21,693,884.22	6.3%
Certificated Pupil Support Salaries		1200	1,449,066.43	904,472.50	2,353,538.93	1,468,357.59	859,947.34	2,328,304.93	-1.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,707,062.89	566,541.03	2,273,603.92	1,734,613.11	323,279.85	2,057,892.96	-9.5%
Other Certificated Salaries		1900	220,141.00	0.00	220,141.00	218,053.00	71,692.00	289,745.00	31.6%
TOTAL, CERTIFICATED SALARIES			17,060,445.37	8,191,124.43	25,251,569.80	19,372,923.97	6,996,903.14	26,369,827.11	4.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	547,951.10	1,059,298.13	1,607,249.23	624,339.59	1,509,575.28	2,133,914.87	32.8%
Classified Support Salaries		2200	1,751,920.09	1,410,058.01	3,161,978.10	2,464,179.91	1,114,526.86	3,578,706.77	13.2%
Classified Supervisors' and Administrators' Salaries		2300	569,264.93	96,550.83	665,815.76	671,702.29	146,692.40	818,394.69	22.9%
Clerical, Technical and Office Salaries		2400	1,915,067.51	258,406.69	2,173,474.20	1,923,462.54	153,975.09	2,077,437.63	-4.4%
Other Classified Salaries		2900	353,476.18	521,264.09	874,740.27	400,799.48	528,364.42	929,163.90	6.2%
TOTAL, CLASSIFIED SALARIES			5,137,679.81	3,345,577.75	8,483,257.56	6,084,483.81	3,453,134.05	9,537,617.86	12.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,222,518.00	3,658,892.00	6,881,410.00	3,707,868.00	3,581,483.00	7,289,351.00	5.9%
PERS		3201-3202	1,277,458.00	813,828.00	2,091,286.00	1,567,834.00	889,604.00	2,457,438.00	17.5%
OASDI/Medicare/Alternative		3301-3302	645,397.00	351,064.00	996,461.00	747,921.00	354,459.00	1,102,380.00	10.6%
Health and Welfare Benefits		3401-3402	3,427,906.00	759,862.00	4,187,768.00	3,575,060.00	883,966.00	4,459,026.00	6.5%
Unemployment Insurance		3501-3502	105,490.00	59,200.00	164,690.00	(546.00)	6,601.00	6,055.00	-96.3%
Workers' Compensation		3601-3602	335,958.00	150,774.00	486,732.00	380,826.00	149,480.00	530,306.00	9.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	480,800.00	0.00	480,800.00	458,000.00	0.00	458,000.00	-4.7%
TOTAL, EMPLOYEE BENEFITS			9,495,527.00	5,793,620.00	15,289,147.00	10,436,963.00	5,865,593.00	16,302,556.00	6.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	357,000.00	111,898.00	468,898.00	3,750.00	36,161.00	39,911.00	-91.5%
Books and Other Reference Materials		4200	8,052.00	89,823.00	97,875.00	5,168.00	13,250.00	18,418.00	-81.2%
Materials and Supplies		4300	1,019,075.00	794,744.00	1,813,819.00	671,850.00	735,511.00	1,407,361.00	-22.4%
Noncapitalized Equipment		4400	237,039.00	329,276.00	566,315.00	505,888.00	151,826.00	657,714.00	16.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,621,166.00	1,325,741.00	2,946,907.00	1,186,656.00	936,748.00	2,123,404.00	-27.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,797,373.00	1,797,373.00	0.00	1,521,597.00	1,521,597.00	-15.3%
Travel and Conferences		5200	126,059.00	248,940.00	374,999.00	129,486.00	177,776.00	307,262.00	-18.1%
Dues and Memberships		5300	49,553.00	18,815.00	68,368.00	51,135.00	16,915.00	68,050.00	-0.5%
Insurance		5400 - 5450	698,172.00	0.00	698,172.00	751,172.00	0.00	751,172.00	7.6%
Operations and Housekeeping Services		5500	1,932,080.00	0.00	1,932,080.00	2,133,210.00	0.00	2,133,210.00	10.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	214,887.00	51,820.00	266,707.00	181,217.00	36,042.00	217,259.00	-18.5%
Transfers of Direct Costs		5710	(1,505,565.00)	1,505,565.00	0.00	(1,507,917.00)	1,507,917.00	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	689,895.00	3,390,908.00	4,080,803.00	663,550.00	3,329,733.00	3,993,283.00	-2.1%
Communications		5900	137,578.00	17,613.00	155,191.00	133,900.00	7,499.00	141,399.00	-8.9%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,342,659.00	7,031,034.00	9,373,693.00	2,535,753.00	6,597,479.00	9,133,232.00	-2.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	837,335.00	837,335.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	328,214.00	348,214.00	145,000.00	308,600.00	453,600.00	30.3%
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			20,000.00	1,165,549.00	1,185,549.00	145,000.00	308,600.00	453,600.00	-61.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	54,265.00	0.00	54,265.00	54,265.00	0.00	54,265.00	0.0%
Other Debt Service - Principal		7439	270,999.00	0.00	270,999.00	270,999.00	0.00	270,999.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			325,264.00	0.00	325,264.00	325,264.00	0.00	325,264.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(221,914.00)	221,914.00	0.00	(195,032.00)	195,032.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(64,769.00)	0.00	(64,769.00)	(68,176.00)	0.00	(68,176.00)	5.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(286,683.00)	221,914.00	(64,769.00)	(263,208.00)	195,032.00	(68,176.00)	5.3%
TOTAL, EXPENDITURES			35,716,058.18	27,074,560.18	62,790,618.36	39,823,835.78	24,353,489.19	64,177,324.97	2.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
(c) TOTAL, SOURCES			35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,408,331.00)	6,408,331.00	0.00	(7,464,139.00)	7,464,139.00	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			(6,408,331.00)	6,408,331.00	0.00	(7,464,139.00)	7,464,139.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(6,373,331.00)	6,408,331.00	35,000.00	(7,429,139.00)	7,464,139.00	35,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	41,028,930.00	0.00	41,028,930.00	43,195,168.00	0.00	43,195,168.00	5.3%
2) Federal Revenue		8100-8299	0.00	5,496,719.00	5,496,719.00	0.00	3,546,283.00	3,546,283.00	-35.5%
3) Other State Revenue		8300-8599	763,401.00	14,805,592.00	15,568,993.00	1,481,286.00	9,649,370.00	11,130,656.00	-28.5%
4) Other Local Revenue		8600-8799	567,831.00	978,415.00	1,546,246.00	364,500.00	751,145.00	1,115,645.00	-27.8%
5) TOTAL, REVENUES			42,360,162.00	21,280,726.00	63,640,888.00	45,040,954.00	13,946,798.00	58,987,752.00	-7.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		20,865,766.33	17,941,117.68	38,806,884.01	23,013,567.34	16,660,589.18	39,674,156.52	2.2%
2) Instruction - Related Services	2000-2999		3,475,751.11	2,277,288.72	5,753,039.83	3,967,659.18	2,133,480.57	6,101,139.75	6.1%
3) Pupil Services	3000-3999		3,175,815.19	2,266,456.94	5,442,272.13	3,781,150.23	1,795,238.18	5,576,388.41	2.5%
4) Ancillary Services	4000-4999		595,950.00	54,996.00	650,946.00	670,931.00	6,272.00	677,203.00	4.0%
5) Community Services	5000-5999		5,700.00	362,764.11	368,464.11	5,500.00	405,846.57	411,346.57	11.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,768,002.90	496,555.00	4,264,557.90	3,874,076.27	363,428.00	4,237,504.27	-0.6%
8) Plant Services	8000-8999		3,503,808.65	3,675,381.73	7,179,190.38	4,185,687.76	2,988,634.69	7,174,322.45	-0.1%
9) Other Outgo	9000-9999	Except 7600-7699	325,264.00	0.00	325,264.00	325,264.00	0.00	325,264.00	0.0%
10) TOTAL, EXPENDITURES			35,716,058.18	27,074,560.18	62,790,618.36	39,823,835.78	24,353,489.19	64,177,324.97	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,644,103.82	(5,793,834.18)	850,269.64	5,217,118.22	(10,406,691.19)	(5,189,572.97)	-710.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,408,331.00)	6,408,331.00	0.00	(7,464,139.00)	7,464,139.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,373,331.00)	6,408,331.00	35,000.00	(7,429,139.00)	7,464,139.00	35,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			270,772.82	614,496.82	885,269.64	(2,212,020.78)	(2,942,552.19)	(5,154,572.97)	-682.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,976,586.40	3,027,493.15	7,004,079.55	4,247,359.22	3,641,989.97	7,889,349.19	12.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,976,586.40	3,027,493.15	7,004,079.55	4,247,359.22	3,641,989.97	7,889,349.19	12.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,976,586.40	3,027,493.15	7,004,079.55	4,247,359.22	3,641,989.97	7,889,349.19	12.6%
2) Ending Balance, June 30 (E + F1e)			4,247,359.22	3,641,989.97	7,889,349.19	2,035,338.44	699,437.78	2,734,776.22	-65.3%
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	61,950.24	0.00	61,950.24	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,641,996.33	3,641,996.33	0.00	699,443.17	699,443.17	-80.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,175,402.62	0.00	4,175,402.62	2,025,333.05	0.00	2,025,333.05	-51.5%
Unassigned/Unappropriated Amount		9790	6.36	(6.36)	0.00	5.39	(5.39)	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	0.00	108,033.60
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	.75	.75
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	.22	.22
3217	Expanded Learning Opportunities (ELO) Grant: GEER II	.30	.30
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	.09	.09
3308	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	.40	.40
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	.31	.14
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	0.00	.44
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	.29	.42
4035	ESSA: Title II, Part A, Supporting Effective Instruction	.45	.01
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	.01	.01
4203	ESSA: Title III, English Learner Student Program	.34	.32
5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	.09	.09
6266	Educator Effectiveness, FY 2021-22	858,217.00	463,660.00
6300	Lottery: Instructional Materials	.43	.43
6388	Strong Workforce Program	1.33	1.33
6500	Special Education	0.00	.40
6537	Special Ed: Learning Recovery Support	.39	.39
6546	Mental Health-Related Services	.15	0.00
6547	Special Education Early Intervention Preschool Grant	255,829.38	175.06
7311	Classified School Employee Professional Development Block Grant	11,171.42	.42
7412	A-G Access/Success Grant	36,939.07	668.07
7413	A-G Learning Loss Mitigation Grant	75,000.00	0.00
7415	Classified School Employee Summer Assistance Program	1,294.46	1,294.46
7422	In-Person Instruction (IPI) Grant	.01	.01
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	85,462.03	4,557.03
7435	Learning Recovery Emergency Block Grant	1,564,183.00	0.00
7510	Low-Performing Students Block Grant	.02	.02
7810	Other Restricted State	31,591.00	31,591.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	471,182.60	.91
9010	Other Restricted Local	251,120.79	89,456.85
Total, Restricted Balance		3,641,996.33	699,443.17

STUDENT ACTIVITY SPECIAL REVENUE

The Student Activity Special Revenue Fund represents the financial activities of the Associated Student Body (ASB). The Associated Student Body is a group of students with the main objective of making students feel connected to school and each other through involvement of co and extra curricular activities. Financial transactions are required to be succinctly separate from District financial transactions; however, through General Accounting Standards Board Statement 84, these transactions must be reported through the standard financial means of the District.



STUDENT ACTIVITY SPECIAL REVENUE

20223- 2024 Budget

Summary

UNAUDITED BEGINNING BALANCE		**$247,226**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	$81,010
	Total Revenues	**$81,010**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$30,000
	Services, Other Operating Expenses	$10,000
	Capital Outlay	$0
	Other Outgoing	$0
	Transfers of Indirect/Direct Support Costs	$0
	Total Expenditures	**$40,000**
EXCESS (DEFICIENCY) OF REVENUES		**$41,010**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Contributions	$0
	Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND		**$41,010**
ENDING FUND BALANCE		**$288,236**
COMPONENTS OF ENDING FUND BALANCE		
	Restricted	$288,236

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	81,010.00	81,010.00	0.0%
5) TOTAL, REVENUES			81,010.00	81,010.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	30,000.00	30,000.00	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			40,000.00	40,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,010.00	41,010.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			41,010.00	41,010.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	206,216.13	247,226.13	19.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			206,216.13	247,226.13	19.9%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			206,216.13	247,226.13	19.9%
2) Ending Balance, June 30 (E + F1e)			247,226.13	288,236.13	16.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	247,226.13	288,236.13	16.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	206,216.13		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			206,216.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			206,216.13		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	10.00	10.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	81,000.00	81,000.00	0.0%
TOTAL, REVENUES			81,010.00	81,010.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	30,000.00	30,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,000.00	30,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			40,000.00	40,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	81,010.00	81,010.00	0.0%
5) TOTAL, REVENUES			81,010.00	81,010.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		40,000.00	40,000.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			40,000.00	40,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,010.00	41,010.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			41,010.00	41,010.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	206,216.13	247,226.13	19.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			206,216.13	247,226.13	19.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			206,216.13	247,226.13	19.9%
2) Ending Balance, June 30 (E + F1e)			247,226.13	288,236.13	16.6%
Components of Ending Fund Balance					

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	247,226.13	288,236.13	16.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	247,226.13	288,236.13
Total, Restricted Balance		247,226.13	288,236.13

Special Education
Pass-Through Fund

This Fund is used to account separately for Alpine County's portion of SELPA funding.



SPECIAL EDUCATION PASS-THROUGH FUND

2023 - 2024 Budget

Summary

UNAUDITED BEGINNING BALANCE	**$0**
REVENUES	
LCFF Sources	$0
Federal Revenues	$1,108
Other State Revenues	$133,555
Other Local Revenues	$0
Total Revenues	**$134,663**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$0
Services, Other Operating Expenses	$0
Capital Outlay	$0
Other Outgoing	$134,663
Total Expenditures	**$134,663**
EXCESS (DEFICIENCY) OF REVENUES	**$0**
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND	**$0**
ENDING FUND BALANCE	**$0**
COMPONENTS OF ENDING FUND BALANCE	
Other Designated	$0

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,108.00	1,108.00	0.0%
3) Other State Revenue		8300-8599	133,555.00	133,555.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			134,663.00	134,663.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	134,663.00	134,663.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			134,663.00	134,663.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(.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	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			(.15)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(.15)		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	1,108.00	1,108.00	0.0%
TOTAL, FEDERAL REVENUE			1,108.00	1,108.00	0.0%
OTHER STATE REVENUE					
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%
Pass-Through Revenues from State Sources		8587	133,555.00	133,555.00	0.0%
TOTAL, OTHER STATE REVENUE			133,555.00	133,555.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			134,663.00	134,663.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	134,663.00	134,663.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			134,663.00	134,663.00	0.0%
TOTAL, EXPENDITURES			134,663.00	134,663.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,108.00	1,108.00	0.0%
3) Other State Revenue		8300-8599	133,555.00	133,555.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			134,663.00	134,663.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	134,663.00	134,663.00	0.0%
10) TOTAL, EXPENDITURES			134,663.00	134,663.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

CAFETERIA-FOOD SERVICE

Good nutrition is essential in preparing children to learn.

Child Nutrition Services continues to be a self supporting branch of the Lake Tahoe Unified School District. For those students in need we offer a free or reduced priced meal program.

School meals are healthy meals meeting federal guidelines based on the dietary guidelines for Americans as well as following State & USDA guidelines. We are committed to promoting healthy food choices for our students and maintaining high nutritional standards while offering delicious and satisfying menu choices for breakfast and lunch.



CAFETERIA - FOOD SERVICES FUND
2023 - 2024 Budget
Summary

UNAUDITED BEGINNING BALANCE		**$476,465**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$1,091,543
	Other State Revenues	$1,191,872
	Other Local Revenues	$4,500
	Total Revenues	**$2,287,915**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$747,966
	Employee Benefits	$426,900
	Books and Supplies	$753,098
	Services, Other Operating Expenses	$74,000
	Capital Outlay	$0
	Other Outgoing	$68,176
	Total Expenditures	**$2,070,140**
EXCESS (DEFICIENCY) OF REVENUES		**$217,775**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND		**$217,775**
ENDING FUND BALANCE		**$694,240**
COMPONENTS OF ENDING FUND BALANCE		
	Restricted	$ 694,240

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	950,442.00	1,091,543.00	14.8%
3) Other State Revenue		8300-8599	935,999.00	1,191,872.00	27.3%
4) Other Local Revenue		8600-8799	4,500.00	4,500.00	0.0%
5) TOTAL, REVENUES			1,890,941.00	2,287,915.00	21.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	696,999.57	747,966.35	7.3%
3) Employee Benefits		3000-3999	370,150.00	426,900.00	15.3%
4) Books and Supplies		4000-4999	637,741.00	753,098.00	18.1%
5) Services and Other Operating Expenditures		5000-5999	66,803.00	74,000.00	10.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	64,769.00	68,176.00	5.3%
9) TOTAL, EXPENDITURES			1,836,462.57	2,070,140.35	12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			54,478.43	217,774.65	299.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			54,478.43	217,774.65	299.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	421,987.06	476,465.49	12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			421,987.06	476,465.49	12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			421,987.06	476,465.49	12.9%
2) Ending Balance, June 30 (E + F1e)			476,465.49	694,240.14	45.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	23,506.09	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	452,959.49	694,240.23	53.3%
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	(.09)	(.09)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	437,587.90		
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	.01		
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	23,506.09		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			461,094.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,167.16		
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			3,167.16		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			457,926.84		
FEDERAL REVENUE					
Child Nutrition Programs		8220	950,442.00	1,091,543.00	14.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			950,442.00	1,091,543.00	14.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	935,999.00	1,191,872.00	27.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			935,999.00	1,191,872.00	27.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,500.00	1,500.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,500.00	4,500.00	0.0%
TOTAL, REVENUES			1,890,941.00	2,287,915.00	21.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	537,246.97	572,198.53	6.5%
Classified Supervisors' and Administrators' Salaries		2300	107,645.60	118,507.82	10.1%
Clerical, Technical and Office Salaries		2400	52,107.00	57,260.00	9.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			696,999.57	747,966.35	7.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	176,379.00	199,076.00	12.9%
OASDI/Medicare/Alternative		3301-3302	53,320.00	57,218.00	7.3%
Health and Welfare Benefits		3401-3402	126,595.00	159,375.00	25.9%
Unemployment Insurance		3501-3502	3,461.00	387.00	-88.8%
Workers' Compensation		3601-3602	10,395.00	10,844.00	4.3%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			370,150.00	426,900.00	15.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,600.00	20,800.00	25.3%
Noncapitalized Equipment		4400	0.00	77,680.00	New
Food		4700	621,141.00	654,618.00	5.4%
TOTAL, BOOKS AND SUPPLIES			637,741.00	753,098.00	18.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,000.00	6,000.00	50.0%
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	23,100.00	26,000.00	12.6%
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	39,453.00	41,750.00	5.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			66,803.00	74,000.00	10.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	64,769.00	68,176.00	5.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			64,769.00	68,176.00	5.3%
TOTAL, EXPENDITURES			1,836,462.57	2,070,140.35	12.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	950,442.00	1,091,543.00	14.8%
3) Other State Revenue		8300-8599	935,999.00	1,191,872.00	27.3%
4) Other Local Revenue		8600-8799	4,500.00	4,500.00	0.0%
5) TOTAL, REVENUES			1,890,941.00	2,287,915.00	21.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,771,693.57	2,001,964.35	13.0%
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		64,769.00	68,176.00	5.3%
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			1,836,462.57	2,070,140.35	12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			54,478.43	217,774.65	299.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			54,478.43	217,774.65	299.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	421,987.06	476,465.49	12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			421,987.06	476,465.49	12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			421,987.06	476,465.49	12.9%
2) Ending Balance, June 30 (E + F1e)			476,465.49	694,240.14	45.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	23,506.09	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	452,959.49	694,240.23	53.3%
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	(.09)	(.09)	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	452,959.26	694,240.00
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	.23	.23
Total, Restricted Balance		452,959.49	694,240.23

PUPIL TRANSPORTATION AND EQUIPMENT

This fund accounts for State and Local revenue that is used specifically for the acquisition, rehabilitation, or replacement of equipment used to transport students.



PUPIL TRANSPORTATION EQUIPMENT FUND

2023 - 2024 Budget

Summary

UNAUDITED BEGINNING BALANCE		**$759**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	$10
	Total Revenues	**$10**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$0
	Services, Other Operating Expenses	$0
	Capital Outlay	$0
	Other Outgoing	$0
	Total Expenditures	**$0**
EXCESS (DEFICIENCY) OF REVENUES		**$10**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND		**$10**
ENDING FUND BALANCE		**$769**
COMPONENTS OF ENDING FUND BALANCE		
	Other Designated	$769

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10.00	10.00	0.0%
5) TOTAL, REVENUES			10.00	10.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10.00	10.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10.00	10.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	749.39	759.39	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			749.39	759.39	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			749.39	759.39	1.3%
2) Ending Balance, June 30 (E + F1e)			759.39	769.39	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	759.39	769.39	1.3%
Pupil Transportation Equipment Fund	0000	9780	*759.39*		
Pupil Transportation Equipment Fund	0000	9780		*769.39*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	758.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			758.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			758.19		
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10.00	10.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10.00	10.00	0.0%
TOTAL, REVENUES			10.00	10.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10.00	10.00	0.0%
5) TOTAL, REVENUES			10.00	10.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10.00	10.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10.00	10.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	749.39	759.39	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			749.39	759.39	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			749.39	759.39	1.3%
2) Ending Balance, June 30 (E + F1e)			759.39	769.39	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	759.39	769.39	1.3%
Pupil Transportation Equipment Fund	0000	9780	*759.39*		
Pupil Transportation Equipment Fund	0000	9780		*769.39*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

SPECIAL RESERVE
FOR
OTHER THAN CAPITAL OUTLAY

This fund provides for the accumulation of general operating monies that are used for other than capital outlay purposes.



SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS

2023 - 2024 Budget

Summary

UNAUDITED BEGINNING BALANCE		**$223,055**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	$2,100
	Total Revenues	**$2,100**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$0
	Services, Other Operating Expenses	$0
	Capital Outlay	$0
	Other Outgoing	$0
	Total Expenditures	**$0**
EXCESS (DEFICIENCY) OF REVENUES		**$2,100**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND		**$2,100**
ENDING FUND BALANCE		**$225,155**
COMPONENTS OF ENDING FUND BALANCE		
	Other Designated	$225,155

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,100.00	2,100.00	0.0%
5) TOTAL, REVENUES			2,100.00	2,100.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,100.00	2,100.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,100.00	2,100.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	220,954.67	223,054.67	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			220,954.67	223,054.67	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,954.67	223,054.67	1.0%
2) Ending Balance, June 30 (E + F1e)			223,054.67	225,154.67	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	223,054.67	225,154.67	0.9%
Special Reserve Fund for Other Than Capital Outlay Projects	0000	9780	*223,054.67*		
Special Reserve Fund for Other Than Capital Outlay Projects	0000	9780		*225,154.67*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	223,548.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			223,548.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			223,548.56		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,100.00	2,100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,100.00	2,100.00	0.0%
TOTAL, REVENUES			2,100.00	2,100.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,100.00	2,100.00	0.0%
5) TOTAL, REVENUES			2,100.00	2,100.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,100.00	2,100.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,100.00	2,100.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	220,954.67	223,054.67	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			220,954.67	223,054.67	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,954.67	223,054.67	1.0%
2) Ending Balance, June 30 (E + F1e)			223,054.67	225,154.67	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	223,054.67	225,154.67	0.9%
Special Reserve Fund for Other Than Capital Outlay Projects	0000	9780	*223,054.67*		
Special Reserve Fund for Other Than Capital Outlay Projects	0000	9780		*225,154.67*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

SPECIAL RESERVE
FOR
POSTEMPLOYMENT BENEFITS

This fund is used for dollars that the District has embarked for the future cost of postemployment benefits.



SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS

2023 - 2024 Budget

Summary

UNAUDITED BEGINNING BALANCE	**$17,006**
REVENUES	
LCFF Sources	$0
Federal Revenues	$0
Other State Revenues	$0
Other Local Revenues	$175
Total Revenues	**$175**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$0
Services, Other Operating Expenses	$0
Capital Outlay	$0
Other Outgoing	$0
Total Expenditures	**$0**
EXCESS (DEFICIENCY) OF REVENUES	**$175**
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND	**$175**
ENDING FUND BALANCE	**$17,181**
COMPONENTS OF ENDING FUND BALANCE	
Other Designated	$17,181

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	175.00	175.00	0.0%
5) TOTAL, REVENUES			175.00	175.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			175.00	175.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			175.00	175.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,831.03	17,006.03	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,831.03	17,006.03	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,831.03	17,006.03	1.0%
2) Ending Balance, June 30 (E + F1e)			17,006.03	17,181.03	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	17,006.03	17,181.03	1.0%
Special Reserve Fund for Postemployment Benefits	0000	9780	*17,006.03*		
Special Reserve Fund for Postemployment Benefits	0000	9780		*17,181.03*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,028.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			17,028.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			17,028.62		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	175.00	175.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			175.00	175.00	0.0%
TOTAL, REVENUES			175.00	175.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	175.00	175.00	0.0%
5) TOTAL, REVENUES			175.00	175.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			175.00	175.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			175.00	175.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,831.03	17,006.03	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,831.03	17,006.03	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,831.03	17,006.03	1.0%
2) Ending Balance, June 30 (E + F1e)			17,006.03	17,181.03	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	17,006.03	17,181.03	1.0%
Special Reserve Fund for Postemployment Benefits	0000	9780	*17,006.03*		
Special Reserve Fund for Postemployment Benefits	0000	9780		*17,181.03*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

CAPITAL FACILITIES
DEVELOPER FEES



Since January 1987, school districts have had the authority to levy developer fees for all new construction within the school district, including residential, commercial, and industrial development.

With the adoption of Senate Bill 50 and the passage of proposition 1A by the California electorate on November 3, 1998, school districts are authorized to charge development fees based on prescribed state guidelines.

Lake Tahoe Unified School District Board of Education has adopted fees of $4.79 for residential and $.78 for commercial development.

CAPITAL FACILITIES FUND - DEVELOPER FEES
2023 - 2024 Budget
Summary

UNAUDITED BEGINNING BALANCE	**$1,244,170**
REVENUES	
LCFF Sources	$0
Federal Revenues	$0
Other State Revenues	$0
Other Local Revenues	$566,000
Total Revenues	**$566,000**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$0
Services, Other Operating Expenses	$0
Capital Outlay	$750,000
Other Outgoing	$0
Total Expenditures	**$750,000**
EXCESS (DEFICIENCY) OF REVENUES	**($184,000)**
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Total Other Financing Sources/Uses	**$0**
NET DECREASE IN FUND	**($184,000)**
ENDING FUND BALANCE	**$1,060,170**
COMPONENTS OF ENDING FUND BALANCE	
Restricted	$915,468
Other Designated	$144,702

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	565,900.00	566,000.00	0.0%
5) TOTAL, REVENUES			565,900.00	566,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	38,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	100,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	890,000.00	750,000.00	-15.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,028,000.00	750,000.00	-27.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(462,100.00)	(184,000.00)	-60.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(462,100.00)	(184,000.00)	-60.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,706,270.19	1,244,170.19	-27.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,706,270.19	1,244,170.19	-27.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,706,270.19	1,244,170.19	-27.1%
2) Ending Balance, June 30 (E + F1e)			1,244,170.19	1,060,170.19	-14.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,099,467.78	915,467.78	-16.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	144,702.41	144,702.41	0.0%
Capital Facilities Fund	0000	9780	*144,702.41*		
Capital Facilities Fund	0000	9780		*144,702.41*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,686,080.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,686,080.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(.89)		
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			(.89)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,686,080.95		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,900.00	16,000.00	0.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	550,000.00	550,000.00	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			565,900.00	566,000.00	0.0%
TOTAL, REVENUES			565,900.00	566,000.00	0.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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	35,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	3,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			38,000.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	250,000.00	250,000.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	640,000.00	500,000.00	-21.9%
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			890,000.00	750,000.00	-15.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,028,000.00	750,000.00	-27.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	565,900.00	566,000.00	0.0%
5) TOTAL, REVENUES			565,900.00	566,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,028,000.00	750,000.00	-27.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,028,000.00	750,000.00	-27.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(462,100.00)	(184,000.00)	-60.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(462,100.00)	(184,000.00)	-60.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,706,270.19	1,244,170.19	-27.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,706,270.19	1,244,170.19	-27.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,706,270.19	1,244,170.19	-27.1%
2) Ending Balance, June 30 (E + F1e)			1,244,170.19	1,060,170.19	-14.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,099,467.78	915,467.78	-16.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	144,702.41	144,702.41	0.0%
Capital Facilities Fund	0000	9780	*144,702.41*		
Capital Facilities Fund	0000	9780		*144,702.41*	
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	1,099,467.78	915,467.78
Total, Restricted Balance		1,099,467.78	915,467.78

SPECIAL RESERVE FOR CAPITAL OUTLAY

The Special Reserve Fund for Capital Outlay exists primarily to provide for the accumulation of monies for capital outlay purposes.



SPECIAL RESERVE FUND FOR CAPITAL OUTLAY

2023 - 2024 Budget

Summary

UNAUDITED BEGINNING BALANCE		**$17,483**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	$200
	Total Revenues	**$200**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$0
	Services, Other Operating Expenses	$0
	Capital Outlay	$0
	Other Outgoing	$0
	Total Expenditures	**$0**
EXCESS (DEFICIENCY) OF REVENUES		**$200**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND		**$200**
ENDING FUND BALANCE		**$17,683**
COMPONENTS OF ENDING FUND BALANCE		
	Other Designated	$ 17,683

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	185.00	200.00	8.1%
5) TOTAL, REVENUES			185.00	200.00	8.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			185.00	200.00	8.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			185.00	200.00	8.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,297.76	17,482.76	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,297.76	17,482.76	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,297.76	17,482.76	1.1%
2) Ending Balance, June 30 (E + F1e)			17,482.76	17,682.76	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	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	17,482.76	17,682.76	1.1%
Special Reserve Fund for Capital Outlay Projects	0000	9780	*17,482.76*		
Special Reserve Fund for Capital Outlay Projects	0000	9780		*17,682.76*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,504.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			17,504.68		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			17,504.68		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	185.00	200.00	8.1%
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			185.00	200.00	8.1%
TOTAL, REVENUES			185.00	200.00	8.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	185.00	200.00	8.1%
5) TOTAL, REVENUES			185.00	200.00	8.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			185.00	200.00	8.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			185.00	200.00	8.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,297.76	17,482.76	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,297.76	17,482.76	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,297.76	17,482.76	1.1%
2) Ending Balance, June 30 (E + F1e)			17,482.76	17,682.76	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	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	17,482.76	17,682.76	1.1%
Special Reserve Fund for Capital Outlay Projects	0000	9780	*17,482.76*		
Special Reserve Fund for Capital Outlay Projects	0000	9780		*17,682.76*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

FOUNDATION ACCOUNT
"TAHOE TROUT FARM" SCHOLARSHIP"

Long time resident and owner of Tahoe Trout Farm, Mary Drury, died August 26, 2010. In her will she donated $100,000 to LTUSD for the purpose of a scholarship for students at South Tahoe High School.

The interest (after subtracting any payment of fees or taxes) shall be given to a graduating student at South Tahoe High School.

Education Code 41031 states that any gift or bequest of money which is to be invested pursuant to this article shall be placed in a district special fund in the county treasury, to be designated as a foundation fund.



FOUNDATION ACCOUNT TAHOE TROUT FARM SCHOLARSHIP
2023 - 2024 Budget
Summary

UNAUDITED BEGINNING BALANCE		**$100,821**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	$1,000
	Total Revenues	**$1,000**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$0
	Services, Other Operating Expenses	$1,670
	Capital Outlay	$0
	Other Outgoing	$0
	Total Expenditures	**$1,670**
EXCESS (DEFICIENCY) OF REVENUES		**($670)**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$0**
NET DECREASE IN FUND		**($670)**
ENDING FUND BALANCE		**$100,151**
COMPONENTS OF ENDING FUND BALANCE		
	Unrestricted Net Position	$ 100,151

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	960.00	1,000.00	4.2%
5) TOTAL, REVENUES			960.00	1,000.00	4.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	350.00	1,670.00	377.1%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			350.00	1,670.00	377.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			610.00	(670.00)	-209.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			610.00	(670.00)	-209.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	100,211.16	100,821.16	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,211.16	100,821.16	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			100,211.16	100,821.16	0.6%
2) Ending Net Position, June 30 (E + F1e)			100,821.16	100,151.16	-0.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	100,821.16	100,151.16	-0.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	101,357.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			101,357.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	464.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			464.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			100,893.06		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	960.00	1,000.00	4.2%
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%
TOTAL, OTHER LOCAL REVENUE			960.00	1,000.00	4.2%
TOTAL, REVENUES			960.00	1,000.00	4.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		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	350.00	1,670.00	377.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			350.00	1,670.00	377.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			350.00	1,670.00	377.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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 + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	960.00	1,000.00	4.2%
5) TOTAL, REVENUES			960.00	1,000.00	4.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		350.00	1,670.00	377.1%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			350.00	1,670.00	377.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			610.00	(670.00)	-209.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			610.00	(670.00)	-209.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	100,211.16	100,821.16	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,211.16	100,821.16	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			100,211.16	100,821.16	0.6%
2) Ending Net Position, June 30 (E + F1e)			100,821.16	100,151.16	-0.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	100,821.16	100,151.16	-0.7%

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

ADA



The State Of California Funds School districts based on student attendance, also known as Average Daily Attendance (ADA) at school.

ADA is calculated by dividing the total number of days of student attendance by the number of days of school taught during the same period.

Because LTUSD is a declining enrollment district, the State allows the District to use its prior year ADA as the base in calculating the current year revenue.

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,235.40	3,235.40	3,542.24	3,268.69	3,268.69	3,409.84
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,235.40	3,235.40	3,542.24	3,268.69	3,268.69	3,409.84
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,235.40	3,235.40	3,542.24	3,268.69	3,268.69	3,409.84
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

MULTI– YEAR PROJECTIONS



The Education Code requires that districts requires that districts are able to demonstrate fiscal solvency for the current and two subsequent fiscal years. This is accompanied by the preparation of a multi-year projection of future revenues and expenditures .

LTUSD
2023-24 Adopted Budget MYP

	2022-23 June Update			**2023-24 Adopted Budget**			2024-25 Budget			2025-26 Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
LCFF Revenue	41,028,930	-	41,028,930	43,195,168	-	43,195,168	44,607,729	-	44,607,729	46,269,832	-	46,269,832
Federal Revenue	-	5,496,719	5,496,719	-	3,546,283	3,546,283	-	1,963,095	1,963,095	-	1,963,095	1,963,095
Other State Revenue	763,401	14,805,592	15,568,993	1,481,286	9,649,370	11,130,656	1,475,287	9,646,345	11,121,632	1,480,724	9,646,345	11,127,068
Local Revenue	567,831	978,415	1,546,246	364,500	751,145	1,115,645	364,500	769,344	1,133,844	364,500	779,353	1,143,853
OTHER FINANCING SOURCES												
Interfund Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Other Sources	35,000	-	35,000	35,000	-	35,000	35,000	-	35,000	35,000	-	35,000
Contributions	(6,408,331)	6,408,331	-	(7,464,139)	7,464,139	-	(7,692,602)	7,692,602	-	(8,178,052)	8,178,052	-
TOTAL REVENUE	35,986,831	27,689,057	63,675,888	37,611,815	21,410,937	59,022,752	38,789,914	20,071,385	58,861,300	39,972,003	20,566,845	60,538,849
B. EXPENDITURES:												
Certificated Salaries	17,060,445	8,191,124	25,251,570	19,372,924	6,996,903	26,369,827	19,928,402	5,310,555	25,238,957	21,044,188	5,158,360	26,202,548
Classified Salaries	5,137,680	3,345,578	8,483,258	6,084,484	3,453,134	9,537,618	6,104,652	3,276,502	9,381,155	6,320,991	3,449,473	9,770,464
Benefits	9,495,527	5,793,620	15,289,147	10,436,963	5,865,593	16,302,556	10,686,603	5,354,660	16,041,263	10,969,299	5,363,602	16,332,901
Books & Supplies	1,621,166	1,325,741	2,946,907	1,186,656	936,748	2,123,404	686,656	850,293	1,536,949	617,555	781,782	1,399,337
Services	2,342,659	7,031,034	9,373,693	2,535,753	6,597,479	9,133,232	1,435,753	5,391,027	6,826,780	1,021,309	5,296,585	6,317,894
Capital Outlay	20,000	1,165,549	1,185,549	145,000	308,600	453,600	-	301,951	301,951	-	295,539	295,539
Other Outgo	325,264	-	325,264	325,264	-	325,264	325,264	-	325,264	325,264	-	325,264
Direct Support/Indirect Costs	(286,683)	221,914	(64,769)	(263,208)	195,032	(68,176)	(263,208)	195,032	(68,176)	(263,208)	195,032	(68,176)
OTHER FINANCING USES												
Interfund Transfers Out	-	-	-	0	-	-	-	-	-	-	-	-
Other Uses	-	-	-	0	-	-	-	-	-	-	-	-
Other Adjustments						-	-	-	-	-	-	-
TOTAL EXPENDITURES	35,716,058	27,074,560	62,790,618	39,823,836	24,353,489	64,177,325	38,904,122	20,680,021	59,584,143	40,035,397	20,540,373	60,575,771
C. EXCESS (DEFICIENCY)	**270,773**	**614,497**	**885,270**	**(2,212,021)**	**(2,942,552)**	**(5,154,573)**	**(114,208)**	**(608,635)**	**(722,843)**	**(63,394)**	**26,472**	**(36,922)**
BEGINNING BALANCE	3,976,586	3,027,493	7,004,080	4,247,359	3,641,990	7,889,349	2,035,338	699,437	2,734,776	1,921,131	90,802	2,011,933
Audit Adjustment	-	-	-	-	-		-	-	-			-
other Restatement_____	-	-	-	-	-		-	-	-			-
F. RESTATED BEGINNING BALANCE	3,976,586	3,027,493	7,004,080	4,247,359	3,641,990	7,889,349	2,035,338	699,437	2,734,776	1,921,131	90,802	2,011,933
PROJECTED ENDING BALANCE	4,247,359	3,641,990	7,889,349	2,035,338	699,437	2,734,776	1,921,131	90,802	2,011,933	1,857,737	117,274	1,975,011
G. COMPONENTS OF ENDING BALANCE:												
Revolving Cash/ Nonspendable	10,000	-	10,000	10,000	-	10,000	10,000	-	10,000	10,000	-	10,000
Stores	-	-	-	0	-	-	-	-	-	-	-	-
Prepaid expenses	61,950	-	61,950	0	-	-	-	-	-	-	-	-
Reserve for Economic Uncertainty (EUR)	4,175,409	-	4,175,409	2,025,338	-	2,025,338	1,911,131	-	1,911,131	1,847,737	-	1,847,737
Restricted	-	3,641,990	3,641,990	0	699,437	699,437	-	90,802	90,802	-	117,274	117,274
Assigned		-	-	0	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	0	-	-	-	-	-	-	-	-
Ending Fund Balance	4,247,359	3,641,990	7,889,349	2,035,338	699,437	2,734,776	1,921,131	90,802	2,011,933	1,857,737	117,274	1,975,011
Combined EUR %			6.65%			3.16%			3.21%			3.05%

CASH FLOW



Form Cash Flow provides a monthly detail by the major object category of the General Fund receipts and disbursements.

The Fiscal Year 2022-23 Budget cash flow worksheet indicates the actual receipts and disbursements from July1 through May 31 and remaining months are estimated through the end of the fiscal year, June 30, 2023.

Cashflow Worksheet
2023-2024
GENERAL FUND

Lake Tahoe Unified School District

		Beginning Balances	1 July	2 August	3 September	4 October	5 November	6 December	7 January	8 February	9 March	10 April	11 May	12 June	13 Accruals	Adjustments	TOTAL	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):																		
A. BEGINNING CASH	9110		6,669,425	8,047,080	8,822,583	7,560,743	7,308,064	4,430,298	10,163,916	6,137,315	4,646,187	3,068,113	6,791,739	4,210,900				
B. RECEIPTS																		
LCFF Sources																		
Principal Apportionment	8010-8019		2,675,703	2,675,703	2,846,195	2,675,703	0	170,492	1,070,281	1,212,985	1,383,477	1,212,985	1,212,985	1,383,477	0	0	18,519,986	18,519,986
Property Taxes	8020-8079		20,503	41,539	447,332	754,017	1,872,820	10,189,960	459,447	533,911	2,302,434	6,937,613	270,535	843,509	0	0	24,673,619	24,673,619
Miscellaneous Funds	8080-8099		0	0	0	0	0	0	0	0	0	0	0	1,563	0	0	1,563	1,563
Federal Revenue	8100-8299		29,338	116,905	0	0	321,922	0	11,176	744,242	275,222	0	362,988	462,641	1,221,848	0	3,546,283	3,546,283
Other State Revenue	8300-8599		783,063	783,063	783,063	783,063	0	0	452,069	405,351	367,075	493,832	354,988	5,390,241	534,848	0	11,130,656	11,130,656
Other Local Revenue	8600-8799		36,269	43,756	66,225	81,745	58,629	96,701	44,956	92,440	46,810	115,320	73,701	359,093	0	0	1,115,645	1,115,645
Interfund Transfers In	8910-8929		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979		35,000	0	0	0	0	0	0	0	0	0	0	0	0	0	35,000	35,000
TOTAL RECEIPTS			3,579,876	3,660,966	4,142,815	4,294,527	2,253,372	10,457,153	2,037,929	2,988,928	4,375,019	8,759,750	2,275,197	8,440,525	1,756,695	0	59,022,752	59,022,752
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		55,176	526,024	2,542,616	2,586,223	2,546,622	2,553,237	2,521,238	2,555,039	2,562,916	2,570,363	2,563,041	2,787,331	0	0	26,369,827	26,369,827
Classified Salaries	2000-2999		346,396	543,566	841,292	847,043	881,716	851,512	844,699	842,711	867,513	866,392	872,750	932,027	0	0	9,537,618	9,537,618
Employee Benefits	3000-3999		207,349	275,633	1,243,508	1,286,023	1,260,682	1,245,843	1,480,296	1,255,556	1,267,116	1,283,152	1,256,467	4,240,929	0	0	16,302,556	16,302,556
Books & Supplies	4000-4999		48,635	134,266	175,097	164,715	192,010	112,727	95,593	78,163	159,391	124,569	105,879	732,360	0	0	2,123,404	2,123,404
Services	5000-5999		732,399	595,831	541,007	700,842	504,592	600,554	1,236,720	549,289	949,778	824,081	522,659	1,375,481	0	0	9,133,232	9,133,232
Capital Outlay	6000-6999		3,900	13,648	202,848	19,905	30,942	18,437	321,028	3,176	11,751	(246,828)	14,312	60,480	0	0	453,600	453,600
Other Outgo	7000-7499		0	0	0	0	0	0	0	0	0	0	0	257,088	0	0	257,088	257,088
Interfund Transfers Out	7600-7629		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS			1,393,855	2,088,967	5,546,368	5,604,751	5,416,564	5,382,310	6,499,575	5,283,934	5,818,464	5,421,731	5,335,109	10,385,697	0	0	64,177,325	64,177,325
D. BALANCE SHEET TRANSACTIONS																		
ASSETS																		
Cash Not in Treasury	9111-9199		0	0	0	125	(125)	0	0	0	0	0	0	0	5,290	0	5,290	
Accounts Receivable	9200-9299		0	0	0	728,208	0	0	728,208	0	0	0	0	(0)	0	0	1,456,416	
Due From Other Funds	9310		0	0	0	0	0	150,653	0	0	0	0	0	(150,653)	0	0	0	
Stores	9320		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prepaid Expenditures	9330		0	0	19,424	0	0	0	(10,459)	0	(11,357)	(2,324)	(309,410)	314,126	0	0	0	
Other Current Assets	9340		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal Assets			0	0	19,424	728,334	(125)	150,653	717,749	0	(11,357)	(2,324)	(309,410)	163,473	5,290	0	1,461,706	
LIABILITIES																	0	
Accounts Payable	9500-9599		808,366	796,495	(122,290)	(329,211)	(266,018)	(783,805)	282,705	(803,878)	123,272	(387,931)	(788,482)	1,470,778	0	0	0	
Due to Other Funds	9610		0	0	0	0	(19,533)	275,684	0	0	0	0	0	(256,150)	0	0	0	
Current Loans	9640		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Deferred Revenues	9650		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal Liabilities			808,366	796,495	(122,290)	(329,211)	(285,552)	(508,122)	282,705	(803,878)	123,272	(387,931)	(788,482)	1,214,628	0	0	0	
NON-OPERATING																	0	
Suspense Clearing	9910		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL BALANCE SHEET TRANSACTIONS			(808,366)	(796,495)	141,713	1,057,545	285,426	658,775	435,044	803,878	(134,629)	385,607	479,072	(1,051,155)	5,290	0	1,461,706	
E. NET INCREASE/DECREASE (B - C + D)			1,377,655	775,503	(1,261,840)	(252,679)	(2,877,766)	5,733,618	(4,026,602)	(1,491,127)	(1,578,074)	3,723,626	(2,580,840)	(2,996,327)	1,761,985	0	(3,692,867)	(5,154,573)
F. ENDING CASH (A + E)			8,047,080	8,822,583	7,560,743	7,308,064	4,430,298	10,163,916	6,137,315	4,646,187	3,068,113	6,791,739	4,210,900	1,214,573				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS																	2,976,558	2,976,558

SUPPLEMENTALS

- → District Budget Certification
- → Criteria & Standards
- → Contributions to Restricted Programs
- → Worker's Compensation Certification
- → Current Expense Formula (Actuals)
- → Current Expense Formula (Budget)
- → Every Student Succeeds Act Maint. Of Effort
- → Lottery Report
- → Summary of Interfund Activities



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: 1021 Al Tahoe Blvd
Date: June 2, 2023

Public Hearing:

Place: 1021 Al Tahoe Blvd
Date: June 8, 2023
Time: 6:00 p.m.

Adoption Date: June 22, 2023
Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Andrea Salazar
Title: Associate Superintendent & CBOO

Telephone: 530-541-2850
E-mail: asalazar@ltusd.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	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)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	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?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/22/2023	
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	

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):	3,268.69
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	3,619	3,631		
Charter School				
Total ADA	**3,619**	**3,631**	**N/A**	**Met**
Second Prior Year (2021-22)				
District Regular	3,631	3,376		
Charter School				
Total ADA	**3,631**	**3,376**	**7.0%**	**Not Met**
First Prior Year (2022-23)				
District Regular	3,502	3,542		
Charter School		0		
Total ADA	**3,502**	**3,542**	**N/A**	**Met**
Budget Year (2023-24)				
District Regular	3,410			
Charter School	0			
Total ADA	**3,410**			

1B. Comparison of District ADA to the Standard

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

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

Explanation: (required if NOT met)	STANDARD 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)	STANDARD 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):	3,268.7
District's Enrollment Standard Percentage Level:	**1.0%**

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	3,876	3,697		
Charter School				
Total Enrollment	**3,876**	**3,697**	**4.6%**	**Not Met**
Second Prior Year (2021-22)				
District Regular	3,700	3,605		
Charter School				
Total Enrollment	**3,700**	**3,605**	**2.6%**	**Not Met**
First Prior Year (2022-23)				
District Regular	3,724	3,597		
Charter School				
Total Enrollment	**3,724**	**3,597**	**3.4%**	**Not Met**
Budget Year (2023-24)				
District Regular	3,551			
Charter School				
Total Enrollment	**3,551**			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation: (required if NOT met)

The District continues to be impacted by declining enrollment as is consistent with the statewide average enrollment decline of 12%. The District would expect this variance to be outside the allowable limits given the unstable and difficult to project economic factors which are impacting enrollment statewide for FY2022-23.

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)

Variance in 2nd and 3rd Prior Year is the result of the COVID-19 Pandemic.

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	3,631	3,697	
Charter School		0	
Total ADA/Enrollment	**3,631**	**3,697**	**98.2%**
Second Prior Year (2021-22)			
District Regular	3,376	3,605	
Charter School	0		
Total ADA/Enrollment	**3,376**	**3,605**	**93.6%**
First Prior Year (2022-23)			
District Regular	3,235	3,597	
Charter School			
Total ADA/Enrollment	**3,235**	**3,597**	**89.9%**
		Historical Average Ratio:	93.9%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**94.4%**

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	3,269	3,551		
Charter School	0			
Total ADA/Enrollment	**3,269**	**3,551**	**92.0%**	**Met**
1st Subsequent Year (2024-25)				
District Regular	3,221	3,551		
Charter School				
Total ADA/Enrollment	**3,221**	**3,551**	**90.7%**	**Met**
2nd Subsequent Year (2025-26)				
District Regular	3,221	3,500		
Charter School				
Total ADA/Enrollment	**3,221**	**3,500**	**92.0%**	**Met**

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

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

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

Explanation:
(required if NOT met)

STANDARD MET

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: 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)	3,542.24	3,409.84	3,291.16	3,241.29
b.	Prior Year ADA (Funded)		3,542.24	3,409.84	3,291.16
c.	Difference (Step 1a minus Step 1b)		(132.40)	(118.68)	(49.87)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(3.74%)	(3.48%)	(1.52%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		18,519,986.00	19,932,547.00	21,594,650.00
b1.	COLA percentage		8.22%	3.94%	3.29%
b2.	COLA amount (proxy for purposes of this criterion)		1,522,342.85	785,342.35	710,463.99
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)			4.48%	.46%	1.77%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**3.48% to 5.48%**	**-0.54% to 1.46%**	**0.77% to 2.77%**

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)	24,675,182.00	24,675,182.00	24,675,182.00	24,675,182.00
Percent Change from Previous Year		**N/A**	**N/A**	**N/A**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	41,204,052.00	43,195,168.00	44,607,729.00	46,269,832.00
District's Projected Change in LCFF Revenue:		4.83%	3.27%	3.73%
LCFF Revenue Standard		**3.48% to 5.48%**	**-0.54% to 1.46%**	**0.77% to 2.77%**
Status:		Met	Not Met	Not 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)

Increase in LCFF for 2024-25 and 2025-26 outside acceptable range is due to the utilization of the 3 year average of ADA to projected LCFF Funding. While the District is projecting a decline in enrollment, the full decline is not reflected in the LCFF funding as the average is increased based on PY ADA.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	29,182,617.71	31,056,769.95	94.0%
Second Prior Year (2021-22)	31,642,629.04	34,499,136.03	91.7%
First Prior Year (2022-23)	31,693,652.18	35,716,058.18	88.7%
		Historical Average Ratio:	91.5%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**88.5% to 94.5%**	**88.5% to 94.5%**	**88.5% to 94.5%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2023-24)	35,894,370.78	39,823,835.78	90.1%	Met
1st Subsequent Year (2024-25)	36,719,656.78	38,904,121.78	94.4%	Met
2nd Subsequent Year (2025-26)	38,334,475.78	40,035,395.78	95.8%	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)

Slight increase in Unrestricted Certificated Salaries of 1% and slight decrease in Unrestricted Services of 1% results in the 2nd Subsequent Year 2025-26 being outside the allowable variance range by 1.3%. The District will continue to monitor the ratio of Unrestricted Salaries and Benefits to total Unrestricted Expenditures.

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):	4.48%	.46%	1.77%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-5.52% to 14.48%**	**-9.54% to 10.46%**	**-8.23% to 11.77%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.52% to 9.48%	-4.54% to 5.46%	-3.23% to 6.77%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

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

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	5,496,719.00		
Budget Year (2023-24)	3,546,283.00	(35.48%)	Yes
1st Subsequent Year (2024-25)	1,963,095.00	(44.64%)	Yes
2nd Subsequent Year (2025-26)	1,963,095.00	0.00%	No

Explanation: (required if Yes)

Many of the ESSER and ELO funding resources are phasing out during 2023-24 and 2024-25 which is the main source of the variance when comparing federal revenue between First Prior Year, Budget Year and 2nd Subsequent Year. Specifically, the variance in revenue from 2022-23 to 2023-24 is due to a decrease in funding for the following Resources: 3182-CSI $207k, 3212-ESSER II $1.2M, 3213-ESSER III $650k, 3216-ELO $204k offset by an increase in the following revenue resources: 3214-ESSER III $299k, and 3219-ELO $389k.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	15,568,993.00		
Budget Year (2023-24)	11,130,656.00	(28.51%)	Yes
1st Subsequent Year (2024-25)	11,121,632.00	(.08%)	No
2nd Subsequent Year (2025-26)	11,127,069.00	.05%	No

Explanation: (required if Yes)

Decrease in revenue of $4.7M from 2022-23 to 2023-24 is primarily due to the reduction of Arts, Music and Instructional Materials grant of $4.2M. Other reductions include Resource 6547 and 6762 with a reduction of $188k and $1.1M respectively. These reductions are offset by an overall increase in unrestricted state revenue of $710k.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	1,546,246.00		
Budget Year (2023-24)	1,115,645.00	(27.85%)	Yes
1st Subsequent Year (2024-25)	1,133,844.00	1.63%	No
2nd Subsequent Year (2025-26)	1,143,853.00	.88%	No

Explanation: (required if Yes)

Consistent with prior year budget reporting practices, local revenues are not reported until received. This accounts for $406k of the $430k reduction from 2022-23 to 2023-24.

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

First Prior Year (2022-23)	2,946,907.00		
Budget Year (2023-24)	2,123,404.00	(27.94%)	Yes
1st Subsequent Year (2024-25)	1,536,949.00	(27.62%)	Yes
2nd Subsequent Year (2025-26)	1,399,337.00	(8.95%)	Yes

Explanation:
(required if Yes)

The $940k variance between 2022-23 and 2023-24 is due in part to the matching reduction in expenditures from local revenues not included in budget projections ($190k). The remainder of variance is due to a decrease in District curriculum budget of $300k and an additional $430k reduction in supplies due to cost savings measures. Cost savings measures flow to outyears 23-25 and 25-26 resulting in an additional variance.

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

First Prior Year (2022-23)	9,373,693.00		
Budget Year (2023-24)	9,133,232.00	(2.57%)	Yes
1st Subsequent Year (2024-25)	6,952,859.00	(23.87%)	Yes
2nd Subsequent Year (2025-26)	6,317,894.00	(9.13%)	Yes

Explanation:
(required if Yes)

The $515k variance between 2022-23 and 2023-24 is due in part to the matching reduction in expenditures from local revenues not included in budget projections ($265k). The remainder of variance is due to a $490k reduction in services due to cost savings measures. Cost savings measures flow to 24-25 and 25-26 resulting in an additional variance.

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

DATA ENTRY: All data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2022-23)	22,611,958.00		
Budget Year (2023-24)	15,792,584.00	(30.16%)	Not Met
1st Subsequent Year (2024-25)	14,218,571.00	(9.97%)	Not Met
2nd Subsequent Year (2025-26)	14,234,017.00	.11%	Met

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

First Prior Year (2022-23)	12,320,600.00		
Budget Year (2023-24)	11,256,636.00	(8.64%)	Not Met
1st Subsequent Year (2024-25)	8,489,808.00	(24.58%)	Not Met
2nd Subsequent Year (2025-26)	7,717,231.00	(9.10%)	Not 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)

Many of the ESSER and ELO funding resources are phasing out during 2023-24 and 2024-25 which is the main source of the variance when comparing federal revenue between First Prior Year, Budget Year and 2nd Subsequent Year. Specifically, the variance in revenue from 2022-23 to 2023-24 is due to a decrease in funding for the following Resources: 3182-CSI $207k, 3212-ESSER II $1.2M, 3213-ESSER III $650k, 3216-ELO $204k offset by an increase in the following revenue resources: 3214-ESSER III $299k, and 3219-ELO $389k.

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

Decrease in revenue of $4.7M from 2022-23 to 2023-24 is primarily due to the reduction of Arts, Music and Instructional Materials grant of $4.2M. Other reductions include Resource 6547 and 6762 with a reduction of $188k and $1.1M respectively. These reductions are offset by an overall increase in unrestricted state revenue of $710k.

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

Consistent with prior year budget reporting practices, local revenues are not reported until received. This accounts for $406k of the $430k reduction from 2022-23 to 2023-24.

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

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

The $940k variance between 2022-23 and 2023-24 is due in part to the matching reduction in expenditures from local revenues not included in budget projections ($190k). The remainder of variance is due to a decrease in District curriculum budget of $300k and an additional $430k reduction in supplies due to cost savings measures. Cost savings measures flow to outyears 23-25 and 25-26 resulting in an additional variance.

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

The $515k variance between 2022-23 and 2023-24 is due in part to the matching reduction in expenditures from local revenues not included in budget projections ($265k). The remainder of variance is due to a $490k reduction in services due to cost savings measures. Cost savings measures flow to 24-25 and 25-26 resulting in an additional variance.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) — 134,663.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
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)	60,352,440.12			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	60,352,440.12	1,810,573.20	1,818,893.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

- [ ] Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- [ ] Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- [ ] Other (explanation must be provided)

Explanation: (required if NOT met and Other is marked): MET

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,905,414.41	2,624,460.29	4,175,402.62
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	.39	2.76	6.36
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(.39)	(2.76)	(6.36)
	e. Available Reserves (Lines 1a through 1d)	3,905,414.41	2,624,460.29	4,175,402.62
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	49,303,041.94	53,828,053.72	62,790,618.36
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	134,663.00	134,663.00	133,555.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	49,437,704.94	53,962,716.72	62,924,173.36
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	7.9%	4.9%	6.6%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**2.6%**	**1.6%**	**2.2%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	1,944,489.77	31,063,734.50	N/A	Met
Second Prior Year (2021-22)	(882,174.18)	34,521,763.96	2.6%	Not Met
First Prior Year (2022-23)	270,772.82	35,716,058.18	N/A	Met
Budget Year (2023-24) (Information only)	(2,212,020.78)	39,823,835.78		

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)	STANDARD MET

9. CRITERION: Fund Balance

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4):	3,269
District's Fund Balance Standard Percentage Level:	**1.0%**

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2020-21)	3,249,510.00	2,847,834.90	12.4%	Not Met
Second Prior Year (2021-22)	4,792,325.00	4,858,760.58	N/A	Met
First Prior Year (2022-23)	3,142,475.00	3,976,586.40	N/A	Met
Budget Year (2023-24) (Information only)	4,247,359.22			

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

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

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

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

Explanation: (required if NOT met)	STANDARD MET

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	3,269	3,221	3,221
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

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

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

   a. Enter the name(s) of the SELPA(s): Tahoe-Alpine

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	134,663.00	134,663.00	134,663.00

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)	64,177,324.97	59,710,220.97	60,575,768.97
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	64,177,324.97	59,710,220.97	60,575,768.97
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,925,319.75	1,791,306.63	1,817,273.07
6.	Reserve Standard - by Amount			

	($80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard**			
	(Greater of Line B5 or Line B6)	**1,925,319.75**	**1,791,306.63**	**1,817,273.07**

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)	2,025,333.05	1,911,131.00	1,847,737.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	5.39	(.34)	1.88
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)	(5.39)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	2,025,333.05	1,911,130.66	1,847,738.88
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	3.16%	3.20%	3.05%
	District's Reserve Standard			
	(Section 10B, Line 7):	**1,925,319.75**	**1,791,306.63**	**1,817,273.07**
	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)	STANDARD 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? Yes

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

Potential financial finding related to Independent Study finding identified during the FY21-22 Audit.

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: **-10.0% to +10.0% or -$20,000 to +$20,000**

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2022-23)	(6,408,331.00)			
Budget Year (2023-24)	(7,464,139.00)	1,055,808.00	16.5%	Not Met
1st Subsequent Year (2024-25)	(7,818,680.00)	354,541.00	4.7%	Met
2nd Subsequent Year (2025-26)	(8,208,052.00)	389,372.00	5.0%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

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

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

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

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

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

Explanation: (required if NOT met)

Variance between 2022-23 and 2023-24 is due primarily to an increase in contribution to SPED Resources 3310 and 6500 of $300k and $680k, respectively. In 2022-23 many positions charged to these resources were not filled, and as such, the contribution to these resources was reduced. In 2023-24 the assumption is that the positions budgeted will be filled, thus increasing the required contribution to those resources.

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

Explanation: (required if NOT met)

STANDARD MET

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

Explanation: (required if NOT met) STANDARD MET

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

Project Information: (required if YES) N/A

S6. Long-term Commitments

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

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

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

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

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
Leases		General Fund		1,774,253
Certificates of Participation				
General Obligation Bonds				57,285,273
Supp Early Retirement Program				287,081
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
GO Bond 1999 Series B				
GO Bond Series 2010				
GO Bond Series 2012				
2015 Refunding				
2019 Refunding				
2020 Refunding				
TOTAL:				59,346,607

Type of Commitment (continued)	Prior Year (2022-23) Annual Payment (P & I)	Budget Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
Leases	286,065	278,953	260,815	249,968
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	310,734	45,636	30,636	30,636
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
GO Bond 1999 Series B	825,000	875,001	920,000	2,599,910
GO Bond Series 2010	30,000	70,000	40,000	80,000
GO Bond Series 2012	255,000	290,000	335,000	375,000
2015 Refunding	1,343,200	1,393,550	1,443,300	0
2019 Refunding	2,294,400	2,382,300	2,527,700	2,625,100
2020 Refunding	570,068	569,118	572,907	571,499
Total Annual Payments:	5,914,467	5,904,558	6,130,358	6,532,113
Has total annual payment increased over prior year (2022-23)?		**No**	**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 payments)

Annual payment increases will be funded with appropriate decreases in expenditures in other areas.

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)

N/A

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?
   b. Do benefits continue past age 65?
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

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

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

	Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability	
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	

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)	0.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

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

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

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

No

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

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	
b. Unfunded liability for self-insurance programs	

4. Self-Insurance Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

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	217	224	211	211

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jul 28, 2022

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

If Yes, date of Superintendent and CBO certification: Jul 28, 2022

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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	153	156	153	153

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jul 28, 2022

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

If Yes, date of Superintendent and CBO certification: Jul 28, 2022

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases			

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	62	59	57	57

Management/Supervisor/Confidential
Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
2.	Salary settlement:			
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
	Total cost of salary settlement			
	% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step and column adjustments			
3.	Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 22, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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: 1021 Al Tahoe Blvd
Date: June 2, 2023

Public Hearing:

Place: 1021 Al Tahoe Blvd
Date: June 8, 2023
Time: 6:00 p.m.

Adoption Date: June 22, 2023
Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Andrea Salazar
Title: Associate Superintendent & CBOO

Telephone: 530-541-2850
E-mail: asalazar@ltusd.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	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)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	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?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/22/2023	
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	

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):	3,268.69
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	3,619	3,631		
Charter School				
Total ADA	**3,619**	**3,631**	**N/A**	**Met**
Second Prior Year (2021-22)				
District Regular	3,631	3,376		
Charter School				
Total ADA	**3,631**	**3,376**	**7.0%**	**Not Met**
First Prior Year (2022-23)				
District Regular	3,502	3,542		
Charter School		0		
Total ADA	**3,502**	**3,542**	**N/A**	**Met**
Budget Year (2023-24)				
District Regular	3,410			
Charter School	0			
Total ADA	**3,410**			

1B. Comparison of District ADA to the Standard

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

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

Explanation: (required if NOT met)	STANDARD 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)	STANDARD 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):	3,268.7
District's Enrollment Standard Percentage Level:	**1.0%**

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	3,876	3,697		
Charter School				
Total Enrollment	**3,876**	**3,697**	**4.6%**	**Not Met**
Second Prior Year (2021-22)				
District Regular	3,700	3,605		
Charter School				
Total Enrollment	**3,700**	**3,605**	**2.6%**	**Not Met**
First Prior Year (2022-23)				
District Regular	3,724	3,597		
Charter School				
Total Enrollment	**3,724**	**3,597**	**3.4%**	**Not Met**
Budget Year (2023-24)				
District Regular	3,551			
Charter School				
Total Enrollment	**3,551**			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation: (required if NOT met)

The District continues to be impacted by declining enrollment as is consistent with the statewide average enrollment decline of 12%. The District would expect this variance to be outside the allowable limits given the unstable and difficult to project economic factors which are impacting enrollment statewide for FY2022-23.

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)

Variance in 3rd Prior Year is the result of the COVID-19 Pandemic.

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	3,631	3,697	
Charter School		0	
Total ADA/Enrollment	**3,631**	**3,697**	**98.2%**
Second Prior Year (2021-22)			
District Regular	3,376	3,605	
Charter School	0		
Total ADA/Enrollment	**3,376**	**3,605**	**93.6%**
First Prior Year (2022-23)			
District Regular	3,235	3,597	
Charter School			
Total ADA/Enrollment	**3,235**	**3,597**	**89.9%**
		Historical Average Ratio:	93.9%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**94.4%**

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	3,269	3,551		
Charter School	0			
Total ADA/Enrollment	**3,269**	**3,551**	**92.0%**	**Met**
1st Subsequent Year (2024-25)				
District Regular	3,221	3,551		
Charter School				
Total ADA/Enrollment	**3,221**	**3,551**	**90.7%**	**Met**
2nd Subsequent Year (2025-26)				
District Regular	3,221	3,500		
Charter School				
Total ADA/Enrollment	**3,221**	**3,500**	**92.0%**	**Met**

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

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

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

Explanation:
(required if NOT met)

STANDARD MET

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: 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)	3,542.24	3,409.84	3,291.16	3,241.29
b.	Prior Year ADA (Funded)		3,542.24	3,409.84	3,291.16
c.	Difference (Step 1a minus Step 1b)		(132.40)	(118.68)	(49.87)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(3.74%)	(3.48%)	(1.52%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		18,519,986.00	19,932,547.00	21,594,650.00
b1.	COLA percentage		8.22%	3.94%	3.29%
b2.	COLA amount (proxy for purposes of this criterion)		1,522,342.85	785,342.35	710,463.99
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)			4.48%	.46%	1.77%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**3.48% to 5.48%**	**-0.54% to 1.46%**	**0.77% to 2.77%**

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)	24,675,182.00	24,675,182.00	24,675,182.00	24,675,182.00
Percent Change from Previous Year		**N/A**	**N/A**	**N/A**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	41,204,052.00	43,195,168.00	44,607,729.00	46,269,832.00
District's Projected Change in LCFF Revenue:		4.83%	3.27%	3.73%
LCFF Revenue Standard		**3.48% to 5.48%**	**-0.54% to 1.46%**	**0.77% to 2.77%**
Status:		Met	Not Met	Not 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)

Increase in LCFF for 2024-25 and 2025-26 outside acceptable range is due to the utilization of the 3 year average of ADA to projected LCFF Funding. While the District is projecting a decline in enrollment, the full decline is not reflected in the LCFF funding as the average is increased based on PY ADA.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	29,182,617.71	31,056,769.95	94.0%
Second Prior Year (2021-22)	31,642,629.04	34,499,136.03	91.7%
First Prior Year (2022-23)	31,693,652.18	35,716,058.18	88.7%
		Historical Average Ratio:	91.5%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**88.5% to 94.5%**	**88.5% to 94.5%**	**88.5% to 94.5%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form MYP, Lines B1-B3)	Total Expenditures (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2023-24)	35,894,370.78	39,823,835.78	90.1%	Met
1st Subsequent Year (2024-25)	36,806,038.78	38,406,958.78	95.8%	Not Met
2nd Subsequent Year (2025-26)	37,988,395.78	39,689,315.78	95.7%	Not Met

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

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

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

Explanation:
(required if NOT met)

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):	4.48%	.46%	1.77%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-5.52% to 14.48%**	**-9.54% to 10.46%**	**-8.23% to 11.77%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.52% to 9.48%	-4.54% to 5.46%	-3.23% to 6.77%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

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

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	5,496,719.00		
Budget Year (2023-24)	3,546,283.00	(35.48%)	Yes
1st Subsequent Year (2024-25)	1,963,095.00	(44.64%)	Yes
2nd Subsequent Year (2025-26)	1,963,095.00	0.00%	No

Explanation: (required if Yes)
Many of the ESSER and ELO funding resources are phasing out during 2023-24 and 2024-25 which is the main source of the variance when comparing federal revenue between First Prior Year, Budget Year and 2nd Subsequent Year. Specifically, the variance in revenue from 2022-23 to 2023-24 is due to a decrease in funding for the following Resources: 3182-CSI $207k, 3212-ESSER II $1.2M, 3213-ESSER III $650k, 3216-ELO $204k offset by an increase in the following revenue resources: 3214-ESSER III $299k, and 3219-ELO $389k.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	15,568,993.00		
Budget Year (2023-24)	11,130,656.00	(28.51%)	Yes
1st Subsequent Year (2024-25)	11,121,632.00	(.08%)	No
2nd Subsequent Year (2025-26)	11,127,069.00	.05%	No

Explanation: (required if Yes)
Decrease in revenue of $4.7M from 2022-23 to 2023-24 is primarily due to the reduction of Arts, Music and Instructional Materials grant of $4.2M. Other reductions include Resource 6547 and 6762 with a reduction of $188k and $1.1M respectively. These reductions are offset by an overall increase in unrestricted state revenue of $710k.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	1,546,246.00		
Budget Year (2023-24)	1,115,645.00	(27.85%)	Yes
1st Subsequent Year (2024-25)	1,133,844.00	1.63%	No
2nd Subsequent Year (2025-26)	1,143,853.00	.88%	No

Explanation: (required if Yes)
Consistent with prior year budget reporting practices, local revenues are not reported until received. This accounts for $406k of the $430k reduction from 2022-23 to 2023-24.

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

First Prior Year (2022-23)	2,946,907.00		
Budget Year (2023-24)	2,123,404.00	(27.94%)	Yes
1st Subsequent Year (2024-25)	1,417,848.00	(33.23%)	Yes
2nd Subsequent Year (2025-26)	1,399,337.00	(1.31%)	No

Explanation: (required if Yes)
The $940k variance between 2022-23 and 2023-24 is due in part to the matching reduction in expenditures from local revenues not included in budget projections ($190k). The remainder of variance is due to a decrease in District curriculum budget of $300k and an additional $300k reduction in supplies due to cost savings measures.

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

First Prior Year (2022-23)	9,373,693.00		
Budget Year (2023-24)	9,133,232.00	(2.57%)	Yes
1st Subsequent Year (2024-25)	6,488,415.00	(28.96%)	Yes
2nd Subsequent Year (2025-26)	6,347,894.00	(2.17%)	No

Explanation: (required if Yes)
The $515k variance between 2022-23 and 2023-24 is due in part to the matching reduction in expenditures from local revenues not included in budget projections ($265k). The remainder of variance is due to a $300k reduction in supplies due to cost savings measures.

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

DATA ENTRY: All data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2022-23)	22,611,958.00		
Budget Year (2023-24)	15,792,584.00	(30.16%)	Not Met
1st Subsequent Year (2024-25)	14,218,571.00	(9.97%)	Not Met
2nd Subsequent Year (2025-26)	14,234,017.00	.11%	Met

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

First Prior Year (2022-23)	12,320,600.00		
Budget Year (2023-24)	11,256,636.00	(8.64%)	Not Met
1st Subsequent Year (2024-25)	7,906,263.00	(29.76%)	Not Met
2nd Subsequent Year (2025-26)	7,747,231.00	(2.01%)	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)
Many of the ESSER and ELO funding resources are phasing out during 2023-24 and 2024-25 which is the main source of the variance when comparing federal revenue between First Prior Year, Budget Year and 2nd Subsequent Year. Specifically, the variance in revenue from 2022-23 to 2023-24 is due to a decrease in funding for the following Resources: 3182-CSI $207k, 3212-ESSER II $1.2M, 3213-ESSER III $650k, 3216-ELO $204k offset by an increase in the following revenue resources: 3214-ESSER III $299k, and 3219-ELO $389k.

Explanation: Other State Revenue (linked from 6B if NOT met)
Decrease in revenue of $4.7M from 2022-23 to 2023-24 is primarily due to the reduction of Arts, Music and Instructional Materials grant of $4.2M. Other reductions include Resource 6547 and 6762 with a reduction of $188k and $1.1M respectively. These reductions are offset by an overall increase in unrestricted state revenue of $710k.

Explanation: Other Local Revenue (linked from 6B if NOT met)
Consistent with prior year budget reporting practices, local revenues are not reported until received. This accounts for $406k of the $430k reduction from 2022-23 to 2023-24.

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

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

The $940k variance between 2022-23 and 2023-24 is due in part to the matching reduction in expenditures from local revenues not included in budget projections ($190k). The remainder of variance is due to a decrease in District curriculum budget of $300k and an additional $300k reduction in supplies due to cost savings measures.

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

The $515k variance between 2022-23 and 2023-24 is due in part to the matching reduction in expenditures from local revenues not included in budget projections ($265k). The remainder of variance is due to a $300k reduction in supplies due to cost savings measures.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) — 134,663.00

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)	60,352,440.12			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	60,352,440.12	1,810,573.20	1,818,893.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

- [ ] Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- [ ] Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- [ ] Other (explanation must be provided)

Explanation: (required if NOT met and Other is marked): MET

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,905,414.41	2,624,460.29	4,175,402.62
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	.39	2.76	6.36
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(.39)	(2.76)	(6.36)
	e. Available Reserves (Lines 1a through 1d)	3,905,414.41	2,624,460.29	4,175,402.62
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	49,303,041.94	53,828,053.72	62,790,618.36
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	134,663.00	134,663.00	133,555.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	49,437,704.94	53,962,716.72	62,924,173.36
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	7.9%	4.9%	6.6%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**2.6%**	**1.6%**	**2.2%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	1,944,489.77	31,063,734.50	N/A	Met
Second Prior Year (2021-22)	(882,174.18)	34,521,763.96	2.6%	Not Met
First Prior Year (2022-23)	270,772.82	35,716,058.18	N/A	Met
Budget Year (2023-24) (Information only)	(2,212,020.78)	39,823,835.78		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4):	3,269
District's Fund Balance Standard Percentage Level:	**1.0%**

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2020-21)	3,249,510.00	2,847,834.90	12.4%	Not Met
Second Prior Year (2021-22)	4,792,325.00	4,858,760.58	N/A	Met
First Prior Year (2022-23)	3,142,475.00	3,976,586.40	N/A	Met
Budget Year (2023-24) (Information only)	4,247,359.22			

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

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

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

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

Explanation: (required if NOT met)	STANDARD MET

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	3,269	3,221	3,221
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

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

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

   a. Enter the name(s) of the SELPA(s): Tahoe-Alpine

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	134,663.00	134,663.00	134,663.00

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)	64,177,324.97	59,213,057.97	60,259,688.97
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	64,177,324.97	59,213,057.97	60,259,688.97
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,925,319.75	1,776,391.74	1,807,790.67
6.	Reserve Standard - by Amount			

	($80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard**			
	(Greater of Line B5 or Line B6)	**1,925,319.75**	**1,776,391.74**	**1,807,790.67**

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)	2,025,333.05	1,936,136.00	1,842,742.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	5.39	256,124.66	602,206.88
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)	(5.39)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	2,025,333.05	2,192,260.66	2,444,948.88
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.16%	3.70%	4.06%
	District's Reserve Standard (Section 10B, Line 7):	**1,925,319.75**	**1,776,391.74**	**1,807,790.67**
	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)

STANDARD 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? — Yes

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

Potential financial finding related to Independent Study finding identified during the FY21-22 Audit.

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: **-10.0% to +10.0% or -$20,000 to +$20,000**

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2022-23)	(6,408,331.00)			
Budget Year (2023-24)	(7,464,139.00)	1,055,808.00	16.5%	Not Met
1st Subsequent Year (2024-25)	(7,818,680.00)	354,541.00	4.7%	Met
2nd Subsequent Year (2025-26)	(8,208,052.00)	389,372.00	5.0%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

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

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

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

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

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

Explanation: (required if NOT met)

Variance between 2022-23 and 2023-24 is due primarily to an increase in contribution to SPED Resources 3310 and 6500 of $300k and $680k, respectively. In 2022-23 many positions charged to these resources were not filled, and as such, the contribution to these resources was reduced. In 2023-24 the assumption is that the positions budgeted will be filled, thus increasing the required contribution to those resources.

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

Explanation: (required if NOT met)

STANDARD MET

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

Explanation: (required if NOT met) STANDARD MET

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

Project Information: (required if YES) N/A

S6. Long-term Commitments

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

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

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

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

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
Leases		General Fund		1,774,253
Certificates of Participation				
General Obligation Bonds				57,285,273
Supp Early Retirement Program				287,081
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
GO Bond 1999 Series B				
GO Bond Series 2010				
GO Bond Series 2012				
2015 Refunding				
2019 Refunding				
2020 Refunding				
TOTAL:				59,346,607

Type of Commitment (continued)	Prior Year (2022-23) Annual Payment (P & I)	Budget Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
Leases	286,065	278,953	260,815	249,968
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	310,734	45,636	30,636	30,636
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
GO Bond 1999 Series B	825,000	875,001	920,000	2,599,910
GO Bond Series 2010	30,000	70,000	40,000	80,000
GO Bond Series 2012	255,000	290,000	335,000	375,000
2015 Refunding	1,343,200	1,393,550	1,443,300	0
2019 Refunding	2,294,400	2,382,300	2,527,700	2,625,100
2020 Refunding	570,068	569,118	572,907	571,499
Total Annual Payments:	5,914,467	5,904,558	6,130,358	6,532,113
Has total annual payment increased over prior year (2022-23)?		**No**	**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 payments)	Annual payment increases will be funded with appropriate decreases in expenditures in other areas.

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)	N/A

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?
   b. Do benefits continue past age 65?
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

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

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

	Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability	
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	

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)	0.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

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

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

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

No

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

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	
b. Unfunded liability for self-insurance programs	

4. Self-Insurance Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

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	217	224		

Data must be entered for all years.

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jul 28, 2022

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

If Yes, date of Superintendent and CBO certification: Jul 28, 2022

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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	153	156		

Data must be entered for all years.

Classified (Non-management) Salary and Benefit Negotiations

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jul 28, 2022

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

If Yes, date of Superintendent and CBO certification: Jul 28, 2022

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases			

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	62	59		

Data must be entered for all years.

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 22, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Lake Tahoe Unified School District

2023-2024 Budget

Contributions to Restricted Programs

FROM

Unrestricted

General Fund	$7,554,094

TO

Restricted

$1,908,848	Routine Restricted (requires match)
$840,407	Federal - Special Education Basic Grant
$16,282	Federal - Special Education Preschool Grant
$15,208	Federal - Special Education Mental Health Grant
$12,117	Federal - Special Education Early Intervention Grant
$4,435,122	State - Special Education Grant
$41,114	State - Special Education Infants Grant
$61,310	State - Special Education Mental Health Grant
$223,686	LTUSD Staff Day Care

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed _____ Date of Meeting: _____

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Andrea Salazar
Title:	Associate Superintendent/CBO
Telephone:	530-541-2850
E-mail:	asalazar@ltusd.org

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	25,251,569.80	301	0.00	303	25,251,569.80	305	412,522.66		307	24,839,047.14	309
2000 - Classified Salaries	8,483,257.56	311	0.00	313	8,483,257.56	315	1,024,666.77		317	7,458,590.79	319
3000 - Employee Benefits	15,289,147.00	321	0.00	323	15,289,147.00	325	660,192.00		327	14,628,955.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,946,907.00	331	0.00	333	2,946,907.00	335	456,532.00		337	2,490,375.00	339
5000 - Services. . . & 7300 - Indirect Costs	9,308,924.00	341	27,542.00	343	9,281,382.00	345	1,071,200.00		347	8,210,182.00	349
				TOTAL	61,252,263.36	365			TOTAL	57,627,149.93	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	20,449,349.95	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,473,926.23	380
3. STRS.	3101 & 3102	5,569,220.00	382
4. PERS.	3201 & 3202	577,767.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	465,435.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	2,768,678.00	385
7. Unemployment Insurance.	3501 & 3502	111,014.00	390
8. Workers' Compensation Insurance.	3601 & 3602	325,029.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	400,800.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	32,141,219.18	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)	5,735.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	32,135,484.18	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	55.76%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.76%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	57,627,149.93
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	26,369,827.11	301	0.00	303	26,369,827.11	305	419,324.92		307	25,950,502.19	309
2000 - Classified Salaries	9,537,617.86	311	0.00	313	9,537,617.86	315	1,076,326.62		317	8,461,291.24	319
3000 - Employee Benefits	16,302,556.00	321	0.00	323	16,302,556.00	325	708,747.00		327	15,593,809.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,123,404.00	331	0.00	333	2,123,404.00	335	405,155.00		337	1,718,249.00	339
5000 - Services. . . & 7300 - Indirect Costs	9,065,056.00	341	0.00	343	9,065,056.00	345	1,014,851.00		347	8,050,205.00	349
				TOTAL	63,398,460.97	365			TOTAL	59,774,056.43	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	21,636,954.22	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,972,778.87	380
3. STRS.	3101 & 3102	5,951,416.00	382
4. PERS.	3201 & 3202	728,376.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	529,472.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	2,939,032.00	385
7. Unemployment Insurance.	3501 & 3502	(1,099.00)	390
8. Workers' Compensation Insurance.	3601 & 3602	369,947.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	365,000.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	34,491,877.09	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)	5,735.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	34,486,142.09	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	57.69%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	57.69%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	59,774,056.43
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	62,790,618.36
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,973,687.53
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	368,464.11
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	485,549.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	325,264.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	15,000.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			77,952.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,272,229.11
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				55,544,701.72

Section II - Expenditures Per ADA	**2022-23 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	3,235.40
B. Expenditures per ADA (Line I.E divided by Line II.A)	17,167.80

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	47,184,134.27	14,740.21
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	47,184,134.27	14,740.21
B. Required effort (Line A.2 times 90%)	42,465,720.84	13,266.19
C. Current year expenditures (Line I.E and Line II.B)	55,544,701.72	17,167.80
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	(.01)		81,923.43	81,923.42
2. State Lottery Revenue	8560	549,379.00		216,520.00	765,899.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		549,378.99	0.00	298,443.43	847,822.42
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	412,522.66		0.00	412,522.66
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	136,856.00		0.00	136,856.00
4. Books and Supplies	4000-4999	0.00		96,860.00	96,860.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			201,583.00	201,583.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		549,378.66	0.00	298,443.00	847,821.66
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	.33	0.00	.43	.76

D. COMMENTS:

Expenditures coded to 5800 within Resource 6300 related to online materials and instructions purchased through the following vendors: TCI, McGraw Hill, Imagine Learning, Perfection Learning, Cengage, Canvas (via EDCOE) and Follett. Types of programs purchased are: Edgenuity digital libraries, Textbook Scanner, AP U.S. History online instruction, etc.

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

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

Description	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	(68,176.00)				
Other Sources/Uses Detail					0.00	0.00		
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	68,176.00	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					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	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								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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	68,176.00	(68,176.00)	0.00	0.00		