# Palermo Union School District

# 2023-2024

# Original Budget



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#### PALERMO UNION SCHOOL DISTRICT

#### **Board of Education**

Debbie Hoffman, President Cody Nissen, Vice President Justin Younger, Clerk Mark McClarren, Member Kimberly Tyler, Member

#### **District Office Administration**

Kathleen Andoe-Nolind, Superintendent Ruthie Anaya, Assistant Superintendent of Business

#### **Site Principals**

Kimberly Solano, Palermo Middle School Kristi Robinson, Golden Hills School Heather Pintner-Scott, Helen Wilcox School Heather Pintner-Scott, Honcut School Kimberly Butcher, Preschool Director

# **INTRODUCTORY SECTION**

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#### Palermo Union School District 2023-24 Original Budget Summary

#### **Development of 2023-24 Budget**

The development of the District's budget is an ongoing process. In January, the Governor releases his proposed budget for the following year. This information is used in conjunction with student enrollments as of January 31<sup>st</sup> to begin the budgeting process. The Governor's proposed budget in January provides preliminary information on funding changes and new mandates that would affect education.

Student enrollments as of January 31<sup>st</sup> are used to estimate the following year's enrollment. The following assumptions are made based on the enrollment numbers:

- 1. Staffing projections (both certificated and classified)
- 2. Number of classrooms needed per site
- 3. Program needs of students at specific sites
- 4. Transportation needs
- 5. Food service needs

The Governor releases a second budget proposal in May called the May Revise. This budget is the budget that the Governor expects the legislature to approve in June. The May Revise reflects the most current State revenues and expenditures for the current year. It also projects State revenues and expenditures for the next fiscal year. The May Revise reflects the Governor's proposal for school district funding for the next fiscal year. School districts finalize their budget proposals based on the May Revise information.

During budget preparation, the goal is to develop a budget that reflects the philosophy and priorities of the Board, administration, and community. The budget must also be fiscally responsible and allow the Board to maintain local control over the District's finances. In order to meet this goal, the District must present a current year budget and a multi-year projection that maintains a minimum 3% unrestricted fund balance reserve. Additionally, the budget needs to provide the most efficient use of resources to support instructional programs and staffing needs. Finally, but most importantly, the District must provide a safe and desirable working and learning environment for students and staff.

The District is required to complete a Local Control Accountability Plan (LCAP) as part of the LCFF funding requirements. The LCAP process consists of a needs assessment, identifying goals, consulting with stakeholders and then developing goals and strategies to deliver the necessary programs to students. The plan must also address the specific needs of low income, English language learners and foster students as a portion of the funding received will be designated for this purpose. The LCAP is incorporated into this budget. The budget will be monitored and adjusted throughout the year. The District is required by State law to provide the Board with two interim financial reports during the year, which will reflect necessary budget adjustments.

#### Significant Changes for 2023-24

The COVID 19 pandemic continues to affect public schools for the 2023-24 school year and perhaps beyond. The most significant changes for the budget are the influx of onetime funds related to mitigating the effects of the pandemic. The various funding sources with spending timelines and requirements will be described in the budget development section of this document.

Due to the extension of the personal income tax deadline, actual State revenues are unknown at the time of budget preparation. Therefore, the Governor's May Revise is based on some significant unknowns.

#### **Enrollment**

The district experienced a decline in enrollment in 2020-21 due to the pandemic. Enrollment continued to decline in 2022-23 and is projected to stabilize in 2023-24. Because enrollment and demographics change throughout the year, the state has determined a specific day to capture a static picture of the student population. CBEDS date is an information date the first week in October that captures a static picture of the student population on that date. Actual enrollment for 2022-23 at CBEDS date was 1,197. The district is projecting an increase of 11 students for 2023-24. Enrollment for the multi-year projection (MYP) is projected to remain stable. The district will monitor enrollments closely throughout the year.

The chart below summarizes the District's enrollments over the past nine years and the projection for 2023-24.

Year	Enrollment	Change	% Change
October 2014	1275	(50)	-3.77%
October 2015	1232	(43)	-3.37%
October 2016	1246	14	1.14%
October 2017	1272	26	2.09%
October 2018	1296	24	1.89%
October 2019	1334	38	2.93%
October 2020	1278	(56)	-4.20%
October 2021	1249	(29)	-2.27%
October 2022	1197	(52)	-4.16%
October 2023*	1208	11	0.92%

\*Projection

#### Average Daily Attendance (ADA)

Average Daily Attendance (ADA) is used to determine the amount of funding to be received by the district for various programs. ADA is the primary factor in determining LCFF funding. ADA is calculated by dividing the total days of student attendance by the total days of instruction offered. This number represents the percentage of actual attendance earned by the students.

Due to the pandemic and districts not providing in person instruction for almost a year, funded ADA for 2020-21 and 2021-22 was based on the actual ADA for 2019-20, prior to closing schools for the pandemic. In 2022-23, the State implemented two ADA provisions to assist districts that are recovering from COVID 19 ADA losses. The first provision was a hold harmless provision for 2022-23 only. This allowed districts to maintain the same attendance rate for 2022-23 as their 2019-2020 (pre COVID) attendance rate. This was a one-time provision. The State also implemented an additional ongoing ADA change for the LCFF calculation. Districts will now be funded on either current year ADA, prior year ADA or a three year average ADA. Palermo's actual ADA has decreased from approximately 95% pre-COVID to approximately 91% for 2022-23. While the District is hopeful that ADA will increase in 2023-24, the budget is based a conservative estimate of 91% ADA. The District's ADA for the past nine years with a projection of actual ADA for 2023-24 is summarized below.

Year	ADA	Change	% Change
2013/14	1251.03	8.27	0.67%
2014/15	1213.02	(38.01)	-3.04%
2015/16	1169.37	(43.65)	-3.60%
2016/17	1188.01	18.64	1.59%
2017/18	1200.07	12.06	1.02%
2018/19	1251.19	51.12	4.26%
2019/20	1275.58	24.39	1.95%
2020/21*	1275.58	0.00	0.00%
2021/22	1079.68	(195.90)	-15.36%
2022/23	1099.04	19.36	1.79%
2023/24**	1099.04	0.00	0.00%

\*2020/21 based on 2019/20 ADA due to COVID. \*\*Projection based on 2022/23 CBEDS enrollment and 91% ADA.

#### **Unduplicated Pupil Percentage**

The unduplicated pupil percentage (UPP) is used to determine the amount of supplemental and concentration grant funding that the district will receive and is part of the LCFF calculation. The UPP is based on the number of students who qualify for free

or reduced lunch, are English Language Learners (EL) or are foster students. The student can only be counted once even if they qualify in more than one category.

Supplemental and concentration grant funding is the amount that the district must include in the LCAP to provide increased and improved services to students. The services designated in the LCAP are services provided above and beyond the core program.

The LCFF calculation uses a 3 year rolling average for the unduplicated pupil percent. The chart below summarizes the UPP since the inception of the LCFF funding model. The unduplicated count and the enrollment counts include Palermo students who are served in BCOE regional programs. While these students are not included in our CBEDS numbers, they are included here. Any monies collected for these students is sent to BCOE for providing services.

1

Year	Unduplicated Count	Enrollment	Unduplicated Percent	3 Year Rolling Average
2014/15	1072	1283	83.55%	
2015/16	1018	1240	82.10%	
2016/17	977	1255	77.85%	81.17%
2017/18	1018	1283	79.35%	79.76%
2018/19	992	1307	75.90%	77.70%
2019/20	1018	1344	75.74%	77.00%
2020/21	1032	1295	79.69%	77.11%
2021/22	1015	1249	81.27%	78.90%
2022/23	983	1205	81.58%	80.84%
2023/24*	983	1208	81.37%	81.41%

\*Projection

#### Revenues

The largest source of funding for school districts is the LCFF. This is a State allocation of general-purpose money and is made up of State aide and local taxes. For 2023-24, the District's LCFF allocation is projected to be \$14,476 per ADA. The chart below summarizes revenues by category for 2022-23 and 2023-24.

	2022/23			
	Estimated			
	Actual	2023/24		
Category	Revenues	Revenues	Change	% Change
State Aid	\$ 14,786,320	\$ 15,418,104	\$ 631,784	4.27%
Property Taxes	1,767,934	1,849,976	82,042	4.64%
Federal Revenue	3,676,934	3,713,157	36,223	0.99%
Other State	5,764,632	3,795,612	(1,969,020)	-34.16%
Other Local	1,228,679	1,017,305	(211,374)	-17.20%
Total Revenues	\$ 27,224,499	\$ 25,794,154	\$ (1,430,345)	

#### Expenditures

Expenditures consist of salaries and benefits, books, supplies, utilities, capital outlay and contracted services. The largest portion of the budget is spent on salaries and benefits. The greatest proportion goes to salaries for direct instruction of students. The chart below compares 2022-23 expenditures to 2023-24 budgeted expenditures. Both of these years had a significant amount of one time expenditures due to COVID relief funding.

Category	2022/23 Estimated Actual Expenditures	2023/24 Expenditures	Change	% Change
Certificated Salaries	\$ 8,922,453	\$ 9,462,623	\$ 540,170	6.05%
Classified Salaries	3,114,805	3,158,762	43,957	1.41%
Benefits	5,186,388	5,475,553	289,165	5.58%
Books & Supplies	1,239,000	1,031,056	(207,944)	-16.78%
Utilities, Repairs & Other	2,320,100	2,215,965	(104,135)	-4.49%
Capital Outlay	944,874	2,700,314	1,755,440	100.00%
Other Outgo	1,099,842	1,537,751	437,909	39.82%
Total Expenditures	\$ 22,827,462	\$ 25,582,024	\$ 2,754,562	

#### **Reserves**

The total budget includes the beginning balance and all anticipated income for the year. The ending balance are the resources that remain after expenditures are deducted from the total budget amount. The ending balance is also referred to as the District's "reserves". The fund balance is broken down into five classifications:

- Nonspendable amounts that are not in spendable form, such as revolving cash accounts, inventory and prepaid items.
- Restricted amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, laws or regulations of other governments or by law through constitutional provisions or enabling legislation.
- Committed amounts subject to internal constraints self-imposed by formal action of the District's governing board.
- Assigned amounts the District intends to be used for specific purposes. Authority to establish assignments has been designated to the Superintendent and the Chief Business Official.
- Unassigned the residual balance that has not been restricted, committed or assigned to specific purposes. The Reserve for Economic Uncertainties is included in this category.

	I	Estimated		Original
Components of Unrestricted Fund Balance		Actuals		Budget
Nonspendable (Revolving Cash)	\$	2,306	\$	2,306
Prepaid Expenditures	\$	22,132	\$	22,132
Unassigned:				
Lottery Carryover	\$	809,676	\$	792,761
Current year estimated lottery		193,083		193,083
Additional Reserve for economic uncertainties		249,000		333,514
Undesignated		3,705,668		4,105,899
Total Unrestricted	\$	4,981,865	\$	5,449,695
			:	
		Estimated		Original
Components of Restricted Fund Balance		Actuals		Budget
Expanded Learning Opportunity Program	\$	1,414,186	\$	2,732,625
School Improvement Funding CSI		7,596		7,596
Educator Effectiveness Grant		154,573		-
Lottery Instructional Materials		224,126		148,423
CA Community Schools Planning Grant		-		95,516
Special Ed Early Intervention Grant		164,591		235,727
Art, Music and Instructional Materials Grant		720,554		520,109
Kitchen Infrastructure Grants		74,878		74,878
Classified School Employee Professional Development		6,783		6,783
Expanded Learning Opportunity Grant		119,906		-
Learning Recovery Emergency Block Grant		2,033,220		491,813
Literacy Coach Grant		-0		351,243
MTSS Grant		49,989		49,989
LEA Medi-cal Billing		40,959		40,959
Total Restricted	\$	5,011,361	\$	4,755,661
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Total Ending Fund Balance	\$	9,993,226	<b></b>	10,205,356
<b>Reserve for Economic Uncertainties</b>				
General Fund Reserves	\$	249,000	\$	333,514
Fund 17 Reserves	Ŧ	435,220		435,220
Total Reserve for Economic Uncertainties	\$	684,220	\$	768,734

Components of the estimated 2022-23 and the budgeted 2023-24 General Fund ending fund balance are shown below:

The total ending balance of \$10,205,356 is an estimated amount based on an anticipated beginning fund balance. The beginning fund balance is determined by estimated 2022-23 income and expenditure figures. The actual beginning fund balance will not be known until the 2022-23 unaudited actuals are prepared in September 2023.

# BUDGET DEVELOPMENT

#### **Budget Assumptions for 2023-24**

#### Fund Name: General Fund

#### Purpose

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

#### Assumptions

#### Revenues

- Enrollment is projected at 1,211.
- Funded Average Daily Attendance is projected at 1,192.86 (calculated using the three year average).
- LCFF entitlement per ADA is estimated to be \$14,476 per ADA (total of base grant, grade span add-on, supplemental and concentration grants). The factors included in this estimate are fully funded LCFF, COLA of 8.22%, and an unduplicated student percentage of 81.18%.
- ADA estimates include 7.25 ADA from students in BCOE operated special education programs. The revenue generated by this ADA (approximately \$104,951) will be transferred to the county based on the District's LCFF funding rate.
- Lottery is budgeted at \$163 per prior year ADA.
- A three-year average is used to estimate interest and miscellaneous income.
- Estimated actuals for 2022/23 and projected revenues for 2023/24 include a significant amount of one time funding from both federal and state resources.

#### Fund Name: General Fund (cont.)

#### Expenditures

- Step and column increases are provided for all eligible employees.
- Salaries and benefits for 2023-24 include step and column adjustments only.
- Certificated Staffing includes:

79.51 FTE Teachers
3.8 FTE Counselor
2.0 FTE Social Workers
1.0 FTE Psychologists
0.8 FTE Nurse
1.0 FTE Speech and Language Pathologists
8.0 FTE Administrators

Classified Staffing

28.81 FTE Instructional Aides/Special Education Aides
7.84 FTE Custodial and Grounds
2.50 FTE Maintenance
1.00 FTE Mechanic/Maintenance
1.50 FTE Library Aides
5.47 FTE Bus Drivers/Van Drivers
5.75 FTE Attendance/Health Aides
1.87 FTE Health Clerks
2.00 FTE Classified Administrators
3.00 FTE School Site Clerical
5.00 FTE District Office Confidential/Classified
2.00 FTE Computer Technicians
1.30 FTE Bus Aides

• Employee Benefits

19.10% STRS (certificated)
26.68% PERS (classified)
6.20% Social Security (classified)
1.45% Medicare (all employees)
0.05% State Unemployment Insurance (all employees)
2.19% Workers' Comp Insurance (all employees)

Medical, Dental, Vision and Life Insurance

\$14,746 annually - certificated \$15,240 annually - classified \$13,416 annually - certificated management \$13,734 annually - confidential, and classified management

• Unrestricted Contributions to Restricted Programs

\$ 1,799,816 Special Education Program
\$ 628,850 Routine Restricted Maintenance
\$ 1,804 Title IV
\$14,083 Indian Education

- 3% of General Fund expenditures and other outgo must be spent on routine repair and maintenance. The 2023-24 budget includes \$628,850 for general maintenance.
- Budgeted expenditures include all costs identified in the LCAP.
- Estimated actuals for 2022/23 and projected expenditures for 2023/24 include items that are considered one time in nature and are related to the one-time revenues.
- There are a significant amount of unknowns in what will be adopted in the final state budget. The District's budget will be updated 45 days after final state budget adoption.

#### **Budget Assumptions for 2023-24**

#### **Multi-year Projection**

A multi-year projection is included in the Other Miscellaneous Forms section for 2024-25 and 2025-26. Multi-year projections are the mathematical result of today's decisions based on a given set of assumptions. Projections are expected to change as various factors change. They should not be viewed as a prediction.

Assumptions used in the projections include:

	2024-25	2025-26
LCFF Revenue Assumptions:		
COLA	3.94%	3.29%
Unduplicated Pupil Percent	81.18%	81.18%
Funded ADA	1112.73	1083.57
STRS Rate	19.10%	19.10%
PERS Rate	27.70%	28.30%

- Step and column increases for all staff.
- Health benefit contributions are determined by contractual agreements that must be negotiated each year.
- Materials and supplies have been adjusted to reflect LCAP priorities.
- One time revenues and one time expenditures have been adjusted as necessary.

#### Concerns for the multi-year projection

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- The district is using one time funds for a significant number of staffing positions and extra hours. As the one time funds are expended, these positions and extra hours will need to be reduced.
- The State budget is based on several unknowns. One of the unknowns is the reduction in one time funds that was granted to the district in 2022-23. If these one time funds are reduced with the State budget adoption, the positions and extra hours funded with these monies will need to be reduced sooner.
- The costs of staffing are increasing beyond the increase in revenues. The majority of our instructional aides are funded with Title I revenues. As revenues have decreased or remained stable due to a decline in enrollment and ADA, positions have not been reduced. Title I can no longer support the cost of all of our instructional aides. Other positions such as the additional psychologist, additional

counselors and additional certificated staffing positions will also need to be evaluated based on not recovering from the decline in enrollment and ADA over the past few years and the expiration of the one time funding that has been supporting these positions.

#### **Budget Assumptions for 2023-24**

#### Fund Name: Child Development Fund

#### Purpose

The Child Development Fund is used to account for revenues and expenditures allocated to operate the state preschool program in the District. The program will consist of three full day preschool classrooms and three half-day preschool classrooms in 2023-24. The District currently serves approximately 150 preschool students and 8 toddlers.

#### Assumptions

- Federal and State revenue are based on contract agreements with the State and estimated preschool enrollments.
- A three-year average is used to estimate interest and miscellaneous income.
- Expenditures are based on staffing needs and estimated instructional materials needs.
- Staff
  - FTE Supervisor
     FTE Preschool teachers (site supervisors)
     FTE Instructional aides
     Clerical

#### Fund Name: <u>Cafeteria Fund</u>

#### Purpose

The Cafeteria Fund is used to account for revenues and expenditures necessary to operate the cafeterias in the District.

#### Assumptions

• Federal and State revenues will be based on an allocation of the students who are on the direct certification list and total enrollment.

- A three-year average is used to estimate Federal and State revenue, food sales and interest income. Since the past three years have all been far from normal, these estimates will be updated frequently.
- Expenditures are also based on a three-year average.
- Staff

1.00 FTE Supervisor7.18 FTE Food Service Workers

#### Fund Name: Special Reserve Fund (Fund 17)

#### Purpose

The Special Reserve Fund (Fund 17) is used to account for amounts set aside for economic uncertainties.

#### **Assumptions**

- Interest revenue will be updated at the 45 day budget revision.
- Expenditures or transfers have not been budgeted for 2023-24 as there were no anticipated expenditures at the time of budget adoption.

#### Fund Name: Capital Facilities Fund

#### **Purpose**

The Capital Facilities Fund is used to account for resources received from developer impact fees assessed.

#### **Assumptions**

- Developer fee revenues are based on prior year collections.
- Expenditures have not been budgeted for 2023-24.
- The District is anticipating expenditures related to construction projects but the amounts are unknown at the time of this budget preparation.

#### Fund Name: County School Facility Fund

#### Purpose

The County School Facility Fund is used to account for resources received for the use of growth and modernization projects.

#### Assumptions

• The monies in this fund are being reserved for the future construction costs.

#### Fund Name: Foundation Trust Fund

#### Purpose

The Foundation Trust Fund is used to account for scholarship donations.

#### Assumptions

• The budget for this fund reflects interest income and scholarship payments.

# GENERAL FUND

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

			202	2022-23 Estimated Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
A. REVENUES									
1) LCFF Sources		8010-8099	16,554,254.00	0.00	16,554,254.00	17,268,080,00	0.00	17,268,080.00	4.3%
2) Federal Revenue		8100-8299	0.00	3,676,934.00	3,676,934.00	0.00	3,713,157.00	3,713,157.00	1.0%
3) Other State Rev enue		8300-8599	234,683.00	5,529,949.00	5,764,632.00	237,638.00	3,557,974,00	3,795,612.00	-34.2%
4) Other Local Revenue		8600-8799	191,781.00	1,036,898.00	1,228,679.00	70,550.00	946, 755,00	1,017,305.00	-17.2%
5) TOTAL, REVENUES			16,980,718.00	10,243,781.00	27,224,499.00	17,576,268.00	8,217,886.00	25,794,154.00	-5.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,718,307.00	2,204,146.00	8,922,453.00	6,943,832,00	2,518,791.00	9,462,623.00	6.1%
2) Classified Salaries		2000-2999	1,936,745.00	1,178,060.00	3,114,805.00	2,116,677.00	1,042,085.00	3,158,762.00	1.4%
3) Employ ee Benefits		3000-3999	3,600,567.00	1,585,821.00	5,186,388.00	3,759,433.00	1,716,120.00	5,475,553.00	5.6%
4) Books and Supplies		4000-4999	552,787.00	686,213.00	1,239,000.00	428,040.00	603,016.00	1,031,056.00	-16.8%
5) Services and Other Operating Expenditures		5000-5999	1,317,677.00	1,002,423.00	2,320,100.00	1,394,660.00	821,305.00	2,215,965.00	4.5%
6) Capital Outlay		6000-6999	200,169.00	744,705.00	944,874.00	140,000.00	2,560,314.00	2,700,314.00	185.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	1,185,112.00	1,185,112.00	0.00	1,595,058.00	1,595,058.00	34.6%
B) Other Outgo - Transfers of Indirect Costs		7300-7399	(224,621.00)	139,351.00	(85,270.00)	(118,757.00)	61,450.00	(57,307.00)	-32.8%
9) TOTAL, EXPENDITURES			14,101,631.00	8,725,831.00	22,827,462.00	14,663,885.00	10,918,139.00	25,582,024.00	12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	r		2,879,087.00	1,517,950.00	4,397,037.00	2,912,383.00	(2,700,253.00)	212,130.00	-95.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	00.00	0.00	0.00	00.0	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0,0	0.00	0.0%
b) Uses		7630-7699	00.00	0.00	0.00	00.00	0.00	0.00	0.0%
3) Contributions		6669-0968	(1,865,670.00)	1,865,670.00	00.00	(2,444,553.00)	2,444,553.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,865,670.00)	1,865,670.00	0.00	(2,444,553.00)	2,444,553.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,013,417.00	3,383,620.00	4,397,037.00	467,830.00	(255,700.00)	212,130.00	-95.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									700 OF
a) As of July 1 - Unaudited		9791	3,968,448.00	1,627,741.00	5,596,189.00	4,981,865.00	5,011,361.00	9,993,226.00	/8.6%
b) Audit Adjustments		9793	0.00	0.00	00.00	0.00	0.00	0.00	0.0%
California Dept of Education									

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Elementary	
Palermo Union	<b>Butte County</b>

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

			202	2022-23 Estimated Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	%Diff Column C&F
c) As of July 1 - Audited (F1a + F1b)			3,968,448.00	1,627,741.00	5,596,189.00	4,981,865.00	5,011,361.00	9,993,226.00	78.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,968,448.00	1,627,741.00	5,596,189.00	4,981,865.00	5,011,361.00	9,993,226.00	78.6%
2) Ending Balance, June 30 (E + F1e)			4,981,865,00	5,011,361,00	9,993,226,00	5,449,695.00	4,755,661.00	10,205,356.00	2.1%
Components of Ending Fund Balance							1. 1. 1. 1. Star		
a) Nonspendable									
Rev olving Cash		9711	2,306.00	00.0	2,306.00	2,306.00	0.00	2,306.00	0.0%
Stores		9712	0.00	00.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	22,132.00	0.00	22,132.00	22, 132.00	0.00	22,132.00	0.0%
All Others		9719	0.00	00.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,011,361.00	5,011,361.00	0.00	4,755,661.00	4,755,661.00	-5.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,002,759.00	0.00	1,002,759.00	985,842.00	0.00	985,842.00	-1.7%
Lottery Carry ov er	1100	9780	809,676.00		809, 676.00			0.00	
Current Year Estimated Lottery	1100	9780	193,083.00		193,083.00			0.00	
Lottery Carry ov er	1100	9780			0.00	792, 759, 00		792, 759, 00	1 20 P
Current Year Estimated Income	1100	9780			0.00	193,083.00	20-12 - 22 S	193,083.00	True (1)
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	249,000.00	0.00	249,000.00	333,514.00	0.00	333,514.00	33.9%
Unassigned/Unappropriated Amount		06/6	3,705,668.00	0.00	3,705,668.00	4,105,901.00	0.00	4,105,901.00	10.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
<ol> <li>Fair Value Adjustment to Cash in County Treasury</li> </ol>		9111	0.00	0°0	0.00				
b) in Banks		9120	00.0	00.0	0.00				
c) in Revolving Cash Account		9130	0.00	00.00	0.00				
<ul><li>d) with Fiscal Agent/Trustee</li></ul>		9135	00.0	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	00'0	0.00				
2) Investments		9150	0.00	00'0	0.00				
3) Accounts Receivable		9200	00.00	00.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
		•							6

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

Resource Codes         Object 3310         Unrestricted (A)           3310         3310         0.000           3320         9330         0.000           9330         9340         0.000           9330         9340         0.000           9340         9380         0.000           9380         940         0.000           9380         940         0.000           9380         940         0.000           940         940         0.000           9500         9610         0.000           9610         9630         0.000           9630         0.000         0.000           9630         0.000         0.000           9630         0.000         0.000           9630         0.010         0.000           9630         0.000         0.000           9630         0.000         0.000           9630         0.000         0.000           9630         0.000         0.000           9630         0.000         0.000           9630         0.000         0.000           9630         0.000         0.000           9630	Restricted (B) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Total Fund col. A + B (C)         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
9310 9320 9330 9330 9330 9330 9330 9500 9590 9550 955	0,00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0				
8011	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0				
9330 9340 9340 9590 9590 9550 9550 9550 9550 9550 95	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0				
930 938 9500 9500 950 950 950 950 950 950 950 9	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0				
9330 9500 9590 9640 9640 9650 9650 9650 9650 9650 9650 9650 9650 9650 9650	0,00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0				
9500 9500 9640 9650 9650 9650 9650 9650 9650 9650 965	0.00 0.	0,00 0.00 0.00 0.00 0.00 0.00 0.00 0.00				
9490 9500 9610 9650 9650 9650 9650 9650 9650 9650 965	0.00 0.	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0				
Interformed of Resources     9490       FERRED OUTFLOWS     9400       Sable     9500       Sable     9500       Into Governments     9500       Sable     9500       Into Governments     9500       Sable     9500       Sable     9500       Interformed     9500       Interformed     9500       Interformed     9500       Interformed     9500	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.				
FERRED OUTFLOWS     9500       ay able     9500       ay able     9500       ntor Governments     9500       er Funds     9610       ar Funds     9610       ar Funds     9630       ar Funds     9640       ar Funds     9630       filows of Resources     963	0.00 0.	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0				
ay able 9500 tror Gov emments 9590 er Funds 9590 er Funds 9610 ans 9640 kev enue 9650 BILITIES 9690 Renue 9650 Renue 9650 Renue 9650 BILITIES 9690 FERRED 101-LOWS 9600 FERRED 101-LOWS 96000 FERRED 101-LOWS 960000 FERRED 101-LOWS 9600000 FERRED 101-LOWS 96000000000000000000000000000000000000	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00				
9500 9590 9640 9650 9650 9650 9650 9650 9650 9650 965	0.00 0.	0.00 0.				
9590 9640 9650 9650 9650 9690 9690 9690 9690 969	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.				
9610 9650 9650 9650 9650 9650 9650 9650	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.				
9650 9650 9650 9650 9650 9650 9650 9650	0,00	0.00				
9590 9590 9590 9590 1103	0.00	0.00				
8011	00.0	0.00				
8811	0.00					
ws of Resources 9690 RRED INFLOWS 9690 ance, June 30 + J2) + J2) ment 8011	0.00					
RRED INFLOWS ance, June 30 + J2) ment 8011		0.00				
ance, June 30 + J2) ment 8011 1	0.00	0.00				
ance, June 30 + J2) ment ant Year 8011						
+ J2) ment ent Year 8011						
ment 8011 1	0.00	00'00			-	
8011 8011						
8011						
	00.0	11,464,846.00	11,983,142.00	00.0	11,983,142.00	4.5%
Education Protection Account State Aid - Current Y ear 3,321,474.00	0.00	3,321,474.00	3,434,962.00	0.00	3,434,962.00	3.4%
State Aid - Prior Y ears 8019 0.00	0.00	0.00	0.00	0.00	00*00	0.0%
Tax Relief Subventions				Levin and the		
Homeowners' Exemptions 8021 18,041,00	0.00	18,041.00	17,786.00	0.00	17,786.00	-1.4%
Timber Yield Tax 8022 5,983.00	0.00	5,983.00	1,356.00	0.00	1,356.00	-77.3%
Other Subv entions/In-Lieu Taxes 8029 0.00	0.00	0.00	0.00	0.00	00.00	%0.0
County & District Taxes						
Secured Roll Taxes 8041 1,943,560.00	0.00	1,943,560.00	2,003,847.00	0.00	2,003,847.00	3.1%
Unsecured Roll Taxes 8042 91,632.00	00.0	91,632.00	98,057.00	0.00	98,057.00	7.0%

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Page 3

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

# 04 61523 0000000

Form 01	E8B6TWKS4K(2023-24)

Description Resou Prior Y ears' Taxes					Total Fund			Total Fund	% DIff
Prior Years' Taxes Sumhemental Taxes	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	col. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E (F)	Column C&F
Supplemental Taxes		8043	3,281.00	00.0	3,281.00	373.00	00:0	373.00	-88.6%
		8044	104,093.00	00.00	104,093.00	122,592.00	0.00	122,592.00	17.8%
Education Revenue Augmentation Fund (ERAF)		8045	(379,456,00)	0.00	(379,456.00)	(379,456.00)	00.00	(379,456.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	00:0	0.00	0.00	00.0	0.00	0.0%
Miscellaneous Funds (EC 41604)		I							
Roy alties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	00'0	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	00.00	0.00	0.0%
Subtotal, LCFF Sources			16,573,454,00	00.00	16,573,454.00	17,282,659.00	00:0	17,282,659.00	4.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	201 - F 100	0.00	00.00		0.00	%0.0
All Other LCFF Transfers - Current Year	All Other	8091	0.00	00.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(19,200.00)	0.00	(19,200.00)	(14,579.00)	0.00	(14,579.00)	-24,1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		6608	0.00	0.00	0.00	0.00	00*00	0:00	0.0%
TOTAL, LCFF SOURCES			16,554,254.00	00.00	16,554,254.00	17,268,080.00	0.00	17,268,080.00	4.3%
FEDERAL REVENUE		0		00	00				70 U
		0110	00.0	0.00	04 454 00	00.0	105 047 00	105 047 00	14 00/
opecial curcation Criniterneria			00.0	91,431,00	00 104 16	00.0	00,040,000	20,400,00	0/ C-+-
			0.0	00.0	000	000		00.001.02	200 C
		0770	nnn	nnin	00.0	DO 'D	00.00	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	00.00	00.0	0.00	0.00	0.00	0.00	%0.0
Flood Control Funds		8270	0.00	0.00	0.00	0.00	00.0	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	00.00	0.00	00'0	00.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	00.0	0.00	%0.0
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	00.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		678,232.00	678,232.00	and the second	597,632.00	597,632.00	-11.9%
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		63,864.00	63,864.00		46,971.00	46,971.00	-26.5%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		00"0	0.00	0.0%

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

			202	2022-23 EstImated Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
Title III, Part A, English Learner Program	4203	8290		32,508.00	32,508.00	S. Weiner	20,753.00	20,753,00	-36,2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		00'0	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		348,048.00	348,048.00		172,396.00	172,396.00	-50.5%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	00:00	2,431,510.00	2,431,510.00	00*0	2,749,859.00	2,749,859.00	13.1%
TOTAL, FEDERAL REVENUE			00:0	3,676,934.00	3,676,934.00	0.00	3,713,157,00	3,713,157.00	1.0%
OTHER STATE REVENUE									
Other State Apportionments									
	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Y ears	6500	8319		0.00	0.00		0.00	00"0	0.0%
All Other State Apportionments - Current Year	All Other	8311	00.00	0.00	0.00	00.00	00.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0,00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	00.0	0.00	00.00	00:0	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	37,800.00	0.00	37,800.00	41,555.00	0.00	41,555.00	%6*6
Lottery - Unrestricted and Instructional Materials		8560	193,083.00	76,097.00	269,180.00	193,083.00	76,097,00	269, 180.00	%0*0
Tax Relief Subv entions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	00"0	0.00	0.00	0.00	0.00	0.0%
Other Subv entions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									i i i i i i i i i i i i i i i i i i i
State Sources		1858	0.00	0.00	0.00	00.0	n	0,0	%.D*D
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		00"0	00.00		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	00"0		0.00	0.00	%0.0
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	%0.0
All Other State Revenue	All Other	8590	3,800.00	5,453,852,00	5,457,652.00	3,000.00	3,481,877.00	3,484,877.00	-36.1%
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Page 5

SACS Financial Reporting Software - SACS V5.1 File: Fund-A, Version 6

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

Result of the control of the				2022	2022-23 EstImated Actuals			2023-24 Budget		
		rce Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
$ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \$	TOTAL, OTHER STATE REVENUE			234,683.00	5,529,949.00	5,764,632.00	237,638.00	3,557,974.00	3,795,612.00	-34.2%
There         Control         Control <thcontrol< th=""> <thcontrol< th=""> <thcon< td=""><td>OTHER LOCAL REVENUE</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></thcon<></thcontrol<></thcontrol<>	OTHER LOCAL REVENUE									
Eff         0.00         0.00         0.00           Eff	Other Local Revenue									
r frantical Larkes         end         end         end         end           curred Rall         end         end         end         end         end           curred Rall         end         end         end         end         end         end           curred Rall         end         end         end         end         end         end         end           An Valoren Taxes         end         end </td <td>County and District Taxes</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	County and District Taxes									
curred Roll         661         0.00         0.00         0.00           recurred Roll         611         0.00         0.00         0.00           recurred Roll         611         0.00         0.00         0.00           recurred Roll         611         0.00         0.00         0.00           deviced Roll         611         0.00         0.00         0.00           deviced Roll         612         0.00         0.00         0.00           deviced Roll         613         0.00         0.00         0.00         0.00           deviced Roll         610         0.00         0.00         0.00         0.00           deviced Roll         613         0.00         0.00         0.00         0.00           deviced Roll         0.00 <td< td=""><td>Other Restricted Levies</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	Other Restricted Levies									
secure Roll         616         0.00         0.00         0.00         0.00           in Varent Taces         611         0.00 <td>Secured Roll</td> <td></td> <td>8615</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0,00</td> <td>0.00</td> <td>0.0%</td>	Secured Roll		8615	0.00	0.00	0.00	0.00	0,00	0.00	0.0%
cr varet         deta         0.00         0.00         0.00         0.00           A valoren         Taxes         0.00         0.00         0.00         0.00         0.00           Ad valoren         Taxes         0.00         0.00         0.00         0.00         0.00           Ad valoren         0.00         0.00         0.00         0.00         0.00         0.00           Ad valoren         0.00         0.00         0.00         0.00         0.00         0.00           Ad valoren         0.00         0.00         0.00         0.00         0.00         0.00           Ad valorent         0.00         0.00         0.00         0.00         0.00         0.00           Ad valorent         0.00         0.00         0.00         0.00         0.00         0.00           Fi Toxes         0.00         0.00         0.00	Unsecured Roll		8616	00.0	0.00	0.00	0.00	0.00	0.00	0.0%
pplemental Takes         610         0.00	Prior Years' Taxes		8617	0.00	0.00	0.00	0:00	0.00	0.00	0.0%
Ad valuent TaxesBG1 $0.00$ $0.00$ $0.00$ $0.00$ her $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ her $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ her $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ F Taxes $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ f Her $0.00$ $0.00$ $0.00$ $0.00$	Supplemental Taxes		8618	0.00	00"0	0.00	0.00	0.00	0.00	0.0%
coll Takes         000         0.00         0.00         0.00           her         000         0.00         0.00         0.00         0.00           minut Natherederbener Funds Not Subject         055         0.00         0.00         0.00         0.00           attes and Interest from Delinquent Non-         625         0.00         0.00         0.00         0.00           of Equipment/Suples         663         0.00         0.00         0.00         0.00         0.00           of Publications         663         0.00         0.00         0.00         0.00         0.00         0.00           of Publications         853         0.00	Non-Ad Valorem Taxes									
International data for the form of the form	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
If its and Interact from Delinquent Non- F Taxes         663         0.00	Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0:00	0.00	0.00	0.00	0.00	0.00	0.0%
of Equipment/Supplies         661         0.00	Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Autoplies         661         0.00         0.00         0.00         0.00           is         6632         0.00         0.00         0.00         0.00           is         6634         0.00         0.00         0.00         0.00           is         6630         0.00         0.00         0.00         0.00           is         6630         0.00         0.00         0.00         0.00           is         6650         22.000.00         0.00         0.00         0.00           is         0.00         0.00         0.00         0.00         30.00           is         0.00         0.00         0.00         0.00         0.00         0.00           is         0.00 <td>Sales</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Sales									
ss         662         0.00         0.00         0.00         0.00           853         963         0.00         0.00         0.00         0.00           853         9650         0.00         0.00         0.00         0.00           863         960         22,00.00         0.00         0.00         0.00           865         962         22,00.00         0.00         0.00         0.00           865         962         0.00         0.00         0.00         0.00           865         962         0.00         0.00         0.00         0.00           961         962         0.00         0.00         0.00         0.00         0.00           961         963	Sale of Equipment/Supplies		8631	00.00	00.0	0.00	0.00	0.00	0.00	0.0%
ss         6634         0.00         0	Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
B639         0.000         0.000 <t< td=""><td>Food Service Sales</td><td></td><td>8634</td><td>0.00</td><td>00.0</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.0%</td></t<>	Food Service Sales		8634	0.00	00.0	0.00	0.00	0.00	0.00	0.0%
BE50         0.00 <th< td=""><td>All Other Sales</td><td></td><td>8639</td><td>0.00</td><td>00.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.0%</td></th<>	All Other Sales		8639	0.00	00.00	0.00	0.00	0.00	0.00	0.0%
B6B0         22,000,00         22,000,00         22,000,00         30,00           rease) in the Fair Value of         8652         0.00 <td>Leases and Rentals</td> <td></td> <td>8650</td> <td>0.00</td> <td>00"0</td> <td>0:00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.0%</td>	Leases and Rentals		8650	0.00	00"0	0:00	0.00	0.00	0.00	0.0%
rease) in the Fair Value of         B662         0.00 <t< td=""><td>Interest</td><td></td><td>8660</td><td>22,000.00</td><td>00.00</td><td>22,000.00</td><td>30,000.00</td><td>0.00</td><td>30,000.00</td><td>36.4%</td></t<>	Interest		8660	22,000.00	00.00	22,000.00	30,000.00	0.00	30,000.00	36.4%
es         8671         0.00         0	Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0:00	0.00	0.0%
Ber         0.00	Fees and Contracts									
ants         8672         0.00 <th< td=""><td>Adult Education Fees</td><td></td><td>8671</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>00:0</td><td>0.00</td><td>0.0%</td></th<>	Adult Education Fees		8671	0.00	0.00	0.00	0.00	00:0	0.00	0.0%
From Individuals         8675         0.00	Non-Resident Students		8672	00.00	00.0	0.00	0.00	0.00	0.00	0.0%
as         8677         0.00         0	Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	00.0	0.00	0.0%
Flees         B681         0.00 <t< td=""><td>Interagency Services</td><td></td><td>8677</td><td>0.00</td><td>00.0</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.0%</td></t<>	Interagency Services		8677	0.00	00.0	0.00	0.00	0.00	0.00	0.0%
Contracts 8689 0.00 0.00 0.00 0.00	Mitigation/Developer Fees		8681	00:0	00.00	0.00	0.00	0.00	0.00	%0*0
Other Local Revenue	All Other Fees and Contracts		8689	00'0	0.00	0.00	0.00	0.00	0.00	0.0%
	Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 8691 0.00 9.00 0.00 0.00 0.00 0.00 0.00 0.	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	Pass-Through Revenue from Local Sources		8697	00*0	0.00	0.00	0.00	0.00	0.00	0.0%

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Elementary	
Palermo Union	<b>Butte County</b>

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

			202	2022-23 Estimated Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	%Diff Column C&F
All Other Local Revenue		8699	169,781.00	25,000.00	194,781.00	40,550.00	00.0	40,550.00	-79.2%
Tuition		8710	0.00	0.00	0.00	0.00	00.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0,00	00 0	00*00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.0	0.0	A COLORAD	0.00	0.00	%0.0
From County Offices	6500	8792		1,011,898.00	1,011,898.00		946,755.00	946,755.00	-6.4%
From JPAs	6500	8793		0.00	0.00		00.00	0.00	0.0%
ROC/P Transfers		1							
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		00'0	00'0		00.00	0.00	%0.0
From JPAs	6360	8793		0.00	00'0		00.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	00.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	00°0	0.00	0.0%
From JPAs	All Other	8793	00.00	0.00	0.00	0.00	00*00	0.00	0.0%
All Other Transfers In from All Others		8799	00.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			191, 781.00	1,036,898.00	1,228,679.00	70,550.00	946,755.00	1,017,305.00	-17.2%
TOTAL, REVENUES			16,980,718.00	10,243,781.00	27,224,499.00	17,576,268.00	8,217,886.00	25,794,154.00	-5.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	5,653,572.00	1,679,627.00	7,333,199.00	5,717,140.00	1,828,677.00	7,545,817.00	2.9%
Certificated Pupil Support Salaries		1200	174,149.00	381,559.00	555,708.00	343,713.00	505,102.00	848,815.00	52.7%
Certificated Supervisors' and Administrators' Salaries		1300	890,586.00	142,960.00	1,033,546.00	882,979.00	108,654.00	991,633.00	-4.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	76,358.00	76,358.00	New
TOTAL, CERTIFICATED SALARIES			6,718,307.00	2,204,146.00	8,922,453.00	6,943,832.00	2,518,791.00	9,462,623.00	6.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	254,269.00	774,336.00	1,028,605.00	376,279.00	690,818.00	1,067,097.00	3.7%
Classified Support Salaries		2200	799,397.00	292,745.00	1,092,142.00	845,945.00	262,727.00	1,108,672.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	159,299.00	95,029.00	254,328.00	163,801.00	88,540.00	252,341.00	-0.8%
Clerical, Technical and Office Salaries		2400	723,780.00	15,950.00	739,730.00	730,652.00	00*0	730,652.00	-1.2%
Other Classified Salaries		2900	0.00	0.00	0.00	00.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,936,745.00	1,178,060.00	3,114,805.00	2,116,677.00	1,042,085.00	3,158,762.00	1.4%
EMPLOYEE BENEFITS		3101-3102	1,259,408.00	817,162.00	2,076,570.00	1,312,354.00	915,097.00	2,227,451.00	7.3%

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

			202	2022-23 Estimated Actuals			2023-24 Budget		
Resor	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
PERS		3201-3202	434,388.00	244,721.00	679,109.00	499,770.00	235,855.00	735,625.00	8.3%
OASDI/Medicare/Alternative		3301-3302	239,528.00	115,882.00	355,410.00	255, 120.00	113,212.00	368,332.00	3.6%
Health and Welfare Benefits		3401-3402	1,424,382.00	322,407.00	1,746,789.00	1,402,856.00	367,080.00	1,769,936.00	1.3%
Unemploy ment Insurance		3501-3502	42,265.00	15,518.00	57,783.00	4,437.00	1,941.00	6,378.00	-89.0%
Workers' Compensation		3601-3602	183,464.00	65,720.00	249,184.00	198,277.00	77,357.00	275,634.00	10.6%
OPEB, Allocated		3701-3702	00.0	0.00	0.00	70,000.00	0.00	70,000.00	New
OPEB, Active Employees		3751-3752	0.00	00'0	0.00	0.00	00.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	17,132.00	4,411.00	21,543.00	16,619.00	5,578.00	22,197.00	3.0%
TOTAL, EMPLOYEE BENEFITS			3,600,567.00	1,585,821.00	5,186,388.00	3,759,433.00	1,716,120.00	5,475,553.00	5.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	50,000.00	0.00	50,000.00	00.00	140,000.00	140,000.00	180.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	00'0	0.00	0.0%
Materials and Supplies		4300	481,637.00	659,113.00	1,140,750.00	406,890.00	459,449.00	866,339,00	-24.1%
Noncapitalized Equipment		4400	21,150.00	27,100.00	48,250.00	21,150.00	3,567.00	24,717.00	-48.8%
Food		4700	0.00	00.00	0:00	0.00	0.00	0.00	%0.0
TOTAL, BOOKS AND SUPPLIES			552,787.00	686,213.00	1,239,000.00	428,040.00	603,016.00	1,031,056.00	-16.8%
SERVICES AND OTHER OPERATING EXPENDITURES	-								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	98,418.00	98,418.00	New
Travel and Conferences		5200	21,900.00	237,114.00	259,014.00	21,900.00	107,046.00	128,946.00	-50.2%
Dues and Memberships		5300	15,450.00	0.00	15,450.00	15,450.00	0.00	15,450.00	0.0%
Insurance		5400 - 5450	234,000.00	0.00	234,000.00	234,000,00	00.0	234,000.00	0.0%
Operations and Housekeeping Services		5500	413,500.00	0.00	413,500.00	413,500.00	0.00	413,500.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	101,000.00	120,000.00	221,000.00	101,000.00	45,000.00	146,000.00	-33.9%
Transfers of Direct Costs		5710	(15,000.00)	15,000.00	0.00	(15,000.00)	15,000.00	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	512,827.00	615,309.00	1,128,136.00	589,810.00	555,841.00	1,145,651,00	1.6%
Communications		2900	34,000.00	15,000.00	49,000.00	34,000.00	0.00	34,000.00	-30.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,317,677.00	1,002,423.00	2,320,100.00	1,394,660.00	821,305.00	2,215,965.00	4.5%
CAPITAL OUTLAY		6100	0.00	0.00	0.00	00.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	64,600.00	64,600.00	0.00	2,158,571.00	2,158,571=00	3,241.4%
Buildings and Improvements of Buildings		6200	0.00	358, 105.00	358,105.00	0.00	401,743.00	401,743.00	12.2%
-		•							

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

## 04 61523 0000000 Form 01 E8B6TWKS4K(2023-24)

Inductor         Control         Contro         Control         Control <t< th=""><th></th><th></th><th></th><th>202</th><th>2022-23 Estimated Actuals</th><th></th><th></th><th>2023-24 Budget</th><th></th><th></th></t<>				202	2022-23 Estimated Actuals			2023-24 Budget		
6500         0	Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
640         38,000.00         32,000.00         38,000.00         0,000	Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	00"0	0.00	0,.00	0.00	0.0%
600         62,163,00         0.00         94,17,100         102,000         0.00	Equipment		6400	38,000.00	322,000.00	360,000.00	38,000.00	00.00	38,000.00	-89.4%
600         0.00	Equipment Replacement		6500	162,169.00	0.00	162,169.00	102,000.00	0.00	102,000.00	-37.1%
6700         0.000	Lease Assets		6600	00.0	0.00	0.00	0.00	0.00	00.00	0.0%
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Subscription Assets		6700	00'00	0.00	0.00	0.00	00.00	0.00	0.0%
T10         0.00	TOTAL, CAPITAL OUTLAY			200,169.00	744,705.00	944,874,00	140,000.00	2,560,314.00	2,700,314.00	185.8%
of relation	OTHER OUTGO (excluding Transfers of Indirect Costs)	#								
Title         000         000         000         000         0.	Tuition									
110         0.000	Tuition for Instruction Under Interdistrict								:	
"Ayrents         1730         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.01	Attendance Agreements		7110	0.00	0.00	00"0	0.00	0.00	0.00	%0.0
Write         TH1         0.0         190.480.00         190.480.00         190.480.00         190.480.00         190.480.00         190.480.00         190.440.00         190.40.00         190.440.00 <th< td=""><td>State Special Schools</td><td></td><td>7130</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.0%</td></th<>	State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7141         0.00         190,480.00         90,480.00         145,74.	Tuition, Excess Costs, and/or Deficit Payments									
1142         0.00         994.63.2.00         994.63.2.00         1,451.36.00         1,451.3	Payments to Districts or Charter Schools		7141	0.00	190,480.00	190,480.00	0,00	143,742.00	143,742.00	-24.5%
$743$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $721$ $721$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $721$ $721$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $721$ $721$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $650$ $7221$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $650$ $7221$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $650$ $7221$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $650$ $7221$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $710^{10}$ $721^{12}$ $721^{12}$ $0.00$ $0.00$ $0.00$ $0.00$ $710^{10}$ $721^{12}$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $710^{10}$ $721^{12}$ $0.00$ $0.00$ $0.00$	Payments to County Offices		7142	0.00	994,632.00	994,632.00	0.00	1,451,316.00	1,451,316.00	45.9%
T211 $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ 7213 $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ 7213 $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ 7213 $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ 650         7221 $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ 650         7223 $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ 650         7223 $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ 650         7223 $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ 650         7223 $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ 610         721-723 $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ 610         721-723 $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ <	Pay ments to JPAs		7143	0.00	0.00	0.00	0,00	0.00	0.00	0.0%
7211         0.00         0.00         0.00         0.00         0.00           7212         7213         0.00         0.00         0.00         0.00         0.00           7213         7213         0.00         0.00         0.00         0.00         0.00         0.00           6500         7221         0.00         0.00         0.00         0.00         0.00         0.00           6500         7221         0.00         0.00         0.00         0.00         0.00         0.00           6500         7221         0.00         0.00         0.00         0.00         0.00         0.00         0.00           6500         7221         0.223         0.00	Transfers of Pass-Through Revenues									
7212         0.00         0.00         0.00         0.00         0.00           7213         7213         0.00         0.00         0.00         0.00         0.00           650         721         0.00         0.00         0.00         0.00         0.00         0.00           650         722         0.00         0.00         0.00         0.00         0.00         0.00           650         723         0.00         0.00         0.00         0.00         0.00         0.00           650         723         0.00         0.00         0.00         0.00         0.00         0.00         0.00           650         723         0.00<	To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	00.00	0.00	%0.0
713       0.00       0.00       0.00       0.00       0.00         650       721       0.00       0.00       0.00       0.00         6500       722       0.00       0.00       0.00       0.00         6500       722       0.00       0.00       0.00       0.00         6500       722       0.00       0.00       0.00       0.00         6500       722       0.00       0.00       0.00       0.00         6500       722       0.00       0.00       0.00       0.00         6500       722       0.00       0.00       0.00       0.00         6500       722       0.00       0.00       0.00       0.00         6500       722       0.00       0.00       0.00       0.00         6500       722       0.00       0.00       0.00       0.00         6500       722       0.00       0.00       0.00       0.00         6500       722       0.00       0.00       0.00       0.00       0.00         6500       722       0.00       0.00       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	00'0	0.00	%0.0
650         721         0.00         0.00         0.00         0.00           650         722         223         0.00 <td>To JPAs</td> <td></td> <td>7213</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0,00</td> <td>000</td> <td>0.00</td> <td>0.0%</td>	To JPAs		7213	0.00	0.00	0.00	0,00	000	0.00	0.0%
650         721         0.00         0.00         0.00         0.00           6500         7222         0.00         0.00         0.00         0.00           6500         7223         0.00         0.00         0.00         0.00           6500         7221         0.00         0.00         0.00         0.00           6500         7221         0.00         0.00         0.00         0.00           6360         7221         0.00         0.00         0.00         0.00           6360         7223         0.00         0.00         0.00         0.00           6360         7223         0.00         0.00         0.00         0.00           6360         7223         0.00         0.00         0.00         0.00           7391         7281-723         0.00         0.00         0.00         0.00           7393         0.00         0.00         0.00         0.00         0.00           7334         0.00         0.00         0.00         0.00         0.00           7393         0.00         0.00         0.00         0.00         0.00           7334         0.00         0.00	Special Education SELPA Transfers of Apportionments									
6500         722         0.00         0.00         0.00         0.00           6500         723         0.00         0.00         0.00         0.00           6500         723         0.00         0.00         0.00         0.00           6360         721         0.00         0.00         0.00         0.00           6360         723         0.00         0.00         0.00         0.00           6360         7223         0.00         0.00         0.00         0.00           6360         723         0.00         0.00         0.00         0.00           6360         7233         0.00         0.00         0.00         0.00           All Other         7231-7233         0.00         0.00         0.00         0.00           7281-7233         210-7233         0.00         0.00         0.00         0.00           7313         7231-7233         0.00         0.00         0.00         0.00           7314         7314         0.00         0.00         0.00         0.00         0.00           733         0.00         0.00         0.00         0.00         0.00         0.00 <td< td=""><td>To Districts or Charter Schools</td><td>6500</td><td>7221</td><td></td><td>0.00</td><td>0.00</td><td></td><td>0.00</td><td>0.00</td><td>0.0%</td></td<>	To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
650         723         0.00         0.00         0.00         0.00           6360         721         0.00         0.00         0.00         0.00           6360         722         0.00         0.00         0.00         0.00           6360         722         0.00         0.00         0.00         0.00           6360         722         0.00         0.00         0.00         0.00           6360         722         0.00         0.00         0.00         0.00           6360         722         0.00         0.00         0.00         0.00           All Cher         721-723         0.00         0.00         0.00         0.00           All Cher         721-723         0.00         0.00         0.00         0.00           7291         0.00         0.00         0.00         0.00         0.00         0.00           739         0.00         0.	To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
6360         721         0.00         0.00         0.00           6360         722         0.00         0.00         0.00           6360         722         0.00         0.00         0.00           6360         722         0.00         0.00         0.00           6360         722         0.00         0.00         0.00           6360         722         0.00         0.00         0.00           Al Other         721-723         0.00         0.00         0.00           7391         0.00         0.00         0.00         0.00         0.00           7336         0.00         0.00         0.00         0.00         0.00         0.00           7334         0.00         0.00         0.00         0.00         0.00         0.00         0.00	To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
6360         7221         0.00         0.00         0.00           6360         7222         0.00         0.00         0.00           6360         7223         0.00         0.00         0.00           6360         7233         0.00         0.00         0.00           6360         7233         0.00         0.00         0.00           All Other         721-723         0.00         0.00         0.00           7281-7283         0.00         0.00         0.00         0.00           7281-7283         0.00         0.00         0.00         0.00           7281-7283         0.00         0.00         0.00         0.00           7281-7283         0.00         0.00         0.00         0.00           7394         0.00         0.00         0.00         0.00           7393         0.00         0.00         0.00         0.00           7339         0.00         0.00         0.00         0.00	ROC/P Transfers of Apportionments			- Low						
6360         722         0.00         0.00         0.00         0.00           6360         723         723         0.00         0.00         0.00           6360         723         0.00         0.00         0.00         0.00           All Other         721-723         0.00         0.00         0.00         0.00           All Other         721-723         0.00         0.00         0.00         0.00           781-7283         0.00         0.00         0.00         0.00         0.00           7381         0.00         0.00         0.00         0.00         0.00           7381         0.00         0.00         0.00         0.00         0.00	To Districts or Charter Schools	6360	7221		0.00	00.00		0.00	0.00	%0.0
6360         723         0.00         0.00         0.00         0.00           All Other         721-723         0.00         0.00         0.00         0.00           Figure         721-723         0.00         0.00         0.00         0.00         0.00           Table 7283         0.00         0.00         0.00         0.00         0.00         0.00	To County Offices	6360	7222		0.00	0.00		0.00	0.00	%0.0
All Other         7221-723         0.00	To JPAs	6360	7223		0.00	0.00		0.00	0.00	%0.0
ansfers         7281-7283         0.00	Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ansfers Out to All Others         7299         0.00	All Other Transfers		7281-7283	00"0	0.00	0.00	0.00	0.00	0.00	0.0%
Centrest     7438     0.00     0.00     0.00     0.00       Service - Principal     0.00     0.00     0.00     0.00	All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	%0.0
7438         0.00         0.00         0.00         0.00         0.00           7439         0.00         0.00         0.00         0.00         0.00	Debt Service									
7439 0.00 0.00 0.00 0.00	Debt Service - Interest		7438	0.00	0.00	00.00	0.00	0.00	0.00	0.0%
	Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resultancial         Desire fore         Desire fore         Tent France         Tent France         Desire fore         Desire fore <thdesire fore<="" th=""> <thdesire fore<="" th=""></thdesire></thdesire>				202	2022-23 Estimated Actuals			2023-24 Budget		
0 Transfers of         0         1,165,12,00         1,165,12,00         0         1,165,12,00         1,164,124,100         1,165,12,00         1,165,12,00         1,164,124,100         1,164,124,100         1,164,124,100         1,164,124,100         1,164,124,100         1,164,124,100         1,164,124,100         1,164,124,100         1,164,124,100         1,164,124,100         1,164,124,100         1,164,124,100         1,164,124,100         1,164,124,100         1,164,124,100         1,164,124,100         1,164,124,100         1,164,124,110         1,164,124,110         1,164,124,110         <	Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
OF MOINECT         7310         (138,361,00)         (138,361,00)         (14,461,00) <th< td=""><td>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</td><td></td><td></td><td>0.00</td><td>1,185,112.00</td><td>1,185,112.00</td><td>0.00</td><td>1,595,058.00</td><td>1,595,058.00</td><td>34.6%</td></th<>	TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,185,112.00	1,185,112.00	0.00	1,595,058.00	1,595,058.00	34.6%
Table         (133.561.00)         (133.561.00)         (133.561.00)         (14.460.00)         (61.460.00)	OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Intend         730         (86.210.0)         (85.270.0)         (87.37.0)         (73.37.0)         (73.37.0)         (73.37.0)         (73.37.0)         (73.37.0)         (73.37.0)         (73.37.0)         (73.37.0)         (73.37.0)         (73.37.0)         (73.37.0)         (73.37.0)         (74.40.00.00         (74.40.00.00         (74.40.00.00         (74.40.00.00.00         (74.40.00.00         (74.40.00.00.00         (74.40.00.00.00.00         (74.40.00.00.00.00.00.00         (74.40.00.00.00.00.00.00.00.00.00.00.00.00	Transfers of Indirect Costs		7310	(139,351.00)	139,351.00	0.00	(61,450.00)	61,450.00	0.00	%0*0
FFIS OF         (1,377,0)         (1,317,0)         (1,317,0)         (1,317,0)         (1,317,0)         (1,317,0)         (1,317,0)         (1,317,0)         (1,317,0)         (1,317,0)         (1,317,0)         (1,311,0)	Transfers of Indirect Costs - Interfund		7350	(85,270.00)	0.00	(85,270.00)	(57,307.00)	0.00	(57,307.00)	-32.8%
Interfact         Interfact         Interfactor         Interfactor <thinterfactor< th=""> <thinterfactor< th=""> <th< td=""><td>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</td><td></td><td></td><td>(224,621.00)</td><td>139,351.00</td><td>(85,270.00)</td><td>(118,757.00)</td><td>61,450.00</td><td>(57,307.00)</td><td>-32.8%</td></th<></thinterfactor<></thinterfactor<>	TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(224,621.00)	139,351.00	(85,270.00)	(118,757.00)	61,450.00	(57,307.00)	-32.8%
Bit         0.00	TOTAL, EXPENDITURES			14,101,631.00	8,725,831.00	22,827,462.00	14,663,885.00	10,918,139.00	25,582,024.00	12.1%
812         0.00         0.00         0.00         0.00         0.00           edencine fund         813         0.00         0.00         0.00         0.00           Effers in         813         0.00         0.00         0.00         0.00         0.00           Effers in         813         0.00         0.00         0.00         0.00         0.00           First in         813         0.00         0.00         0.00         0.00         0.00           Subtr Schold         781         0.00         0.00         0.00         0.00         0.00           First OUT         781         0.00         0.00         0.00         0.00         0.00           Effection         781         0.00         0.00         0.00         0.00         0.00           Effection         781         0.00         0.00         0.00         0.00         0.00           Effection         883         0.00         0.00         0.00         0.00         0.00           effection         0.00         0.00         0.00         0.00         0.00         0.00           effection         0.00         0.00         0.00         0.00         0.0	INTERFUND TRANSFERS									
elementation Fund         814         0.00	From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
sites in         819         0.00	From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
EFR IN	Other Authorized Interf und Transf ers In		8919	00.00	0.00	0.00	0.00	0.00	0.00	0.0%
	(a) TOTAL, INTERFUND TRANSFERS IN			00.00	0.00	0.00	0.00	00.0	0.00	0.0%
und         711         0.00         0.00         0.00         0.00 $FundCounty Schol         732         0.00         0.00         0.00         0.00           Tansfers Out         7516         0.00         0.00         0.00         0.00         0.00           Tansfers Out         7516         0.00         0.00         0.00         0.00         0.00           Tansfers Out         7616         0.00         0.00         0.00         0.00         0.00           Tansfers Out         7619         0.00         0.00         0.00         0.00         0.00           Tansfers Out         7619         0.00         0.00         0.00         0.00         0.00           Tansfers Out         7619         0.00         0.00         0.00         0.00         0.00           Tansfers Out         7610         0.00         0.00         0.00         0.00         0.00           and Capital Assets         8831         0.00         0.00         0.00         0.00         0.00           and Capital Assets         8851         0.00         0.00         0.00         0.00         0.00           and Lapsod/Reorganized         8951         0.00$	INTERFUND TRANSFERS OUT									
	To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	%0.0
Fund/County School         7613         0.00 <td>To: Special Reserve Fund</td> <td></td> <td>7612</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0°00</td> <td>0.0%</td>	To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0°00	0.0%
7616         0.00         0.00         0.00         0.00         0.00           Ind Tansfers Out         7619         0.00	To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Indifarates Out         7619         0.00	To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	00.00	0.00	0.0%
RANSFERS OUT         0.00	Other Authorized Interfund Transfers Out		7619	00.0	0.00	0.00	00.00	00.0	0.00	0.0%
Inerts         8931         0.00         <	(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	%0.0
Imments         B931         0.00	OTHER SOURCES/USES SOURCES									
Incy ApportionmentsB331 $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ ds from Disposal of Capital AssetsB953 $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ ds from Disposal of Capital AssetsB953 $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ ars from Funds of Lapsed/ReorganizedB965 $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ ars from Funds of Lapsed/ReorganizedB955 $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ ars from Centricates of ParticipationB971 $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ ds from Lease Revenue BondsB973 $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ ds from Lease Revenue Bonds $0.00$ $0.00$ $0.00$ $0.00$ $0.00$	State Apportionments							Contraction of the last		
ds from Disposal of Capital Assets       6953       0.00       0.00       0.00       0.00       0.00         inces       inces       0.00       0.00       0.00       0.00       0.00         inces       inces       0.00       0.00       0.00       0.00       0.00         in Debt Proceeds       6965       0.00       0.00       0.00       0.00       0.00         ds from Centificates of Participation       8971       0.00       0.00       0.00       0.00       0.00         ds from Lease Revenue Bonds       8973       0.00       0.00       0.00       0.00       0.00       0.00	Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	%0.0
of Capital Assets 8953 0.00 0.00 0.00 0.00 0.00 0.00 1.00 0.0	Proceeds							3		
I Lapsed/Reorganized       8965       0.00       0.00       0.00         tes of Participation       8971       0.00       0.00       0.00         tes of Participation       8971       0.00       0.00       0.00         tes of Participation       8971       0.00       0.00       0.00         evenue Bonds       8973       0.00       0.00       0.00       0.00	Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
I Lapsed/Keorganized         6965         0.00<	Other Sources									
tes of Participation       8971       0.00       0.00       0.00       0.00         8972       0.00       0.00       0.00       0.00       0.00       0.00         evenue Bonds       8973       0.00       0.00       0.00       0.00       0.00	Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
B971         0.00         0.00         0.00           8972         0.00         0.00         0.00           8973         0.00         0.00         0.00           8973         0.00         0.00         0.00	Long-Term Debt Proceeds									
8972         0.00         0.00         0.00           8973         0.00         0.00         0.00           8974         0.00         0.00         0.00	Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8973 0.00 0.00 0.00 0.00 0.00	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%

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

# 04 61523 0000000 Form 01 E8B6TWKS4K(2023-24)

			202	2022-23 Estimated Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C8.F
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	%0.0
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	%0.0
(d) TOTAL, USES			0.00	0.00	0.00	0,00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,865,670.00)	1,865,670.00	0.00	(2,444,553.00)	2,444,553.00	0.00	%0.0
Contributions from Restricted Revenues		0668	0.00	0.00	0.00	0.00	0.00	0.00	%0.0
(e) TOTAL, CONTRIBUTIONS			(1,865,670.00)	1,865,670.00	00.00	(2,444,553.00)	2,444,553.00	00.0	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,865,670.00)	1,865,670.00	0.00	(2,444,553.00)	2,444,553.00	0.00	0.0%

2

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

			202	2022-23 Estimated Actuals			2023-24 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
A. REVENUES									
1) LCFF Sources		8010-8099	16,554,254.00	0.00	16,554,254.00	17,268,080.00	0.00	17,268,080.00	4.3%
2) Federal Revenue		8100-8299	0.00	3,676,934,00	3,676,934.00	0.00	3,713,157.00	3,713,157,00	1.0%
3) Other State Revenue		8300-8599	234,683.00	5,529,949,00	5,764,632.00	237,638.00	3,557,974.00	3,795,612.00	-34.2%
4) Other Local Revenue		8600-8799	191,781_00	1,036,898.00	1,228,679.00	70,550.00	946,755.00	1,017,305.00	-17.2%
5) TOTAL, REVENUES			16,980,718.00	10,243,781,00	27,224,499.00	17,576,268.00	8,217,886.00	25,794,154.00	-5.3%
B. EXPENDITURES (Objacts 1000-7999)									
1) Instruction	1000-1999		9,009,631.00	4,911,031.00	13,920,662.00	9,095,333.00	5,043,792.00	14,139,125.00	1.6%
2) Instruction - Related Services	2000-2999		1,654,830.00	122,121.00	1,776,951.00	1,665,587.00	173,891.00	1,839,478.00	3.5%
3) Pupil Services	3000-3999		951,768.00	794,642.00	1,746,410.00	1,251,160.00	828,604.00	2,079,764.00	19.1%
4) Ancillary Services	4000-4999		37,959.00	26,261.00	64,220.00	36,464.00	26,180.00	62,644.00	-2.5%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,169,723.00	139,351.00	1,309,074.00	1,347,959.00	61,450.00	1,409,409.00	7.7%
8) Plant Services	8000-8999		1,277,720.00	1,547,313.00	2,825,033.00	1,267,382.00	3,189,164.00	4,456,546.00	57.8%
9) Other Outgo	6666-0006	Except 7600- 7699	0.00	1,185,112.00	1,185,112.00	0.00	1,595,058.00	1,595,058.00	34.6%
10) TOTAL, EXPENDITURES			14,101,631.00	8,725,831.00	22,827,462.00	14,663,885.00	10,918,139.00	25,582,024.00	12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,879,087.00	1,517,950.00	4,397,037.00	2,912,383.00	(2,700,253.00)	212,130.00	-95.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0,00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	00:0	%0.0
2) Other Sources/Uses a) Sources		8930-8979	0.00	00'0	0.00	0.00	0.00	0.00	0.0%
p) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,865,670.00)	1,865,670.00	0.00	(2,444,553.00)	2,444,553.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,865,670.00)	1,865,670.00	0.00	(2,444,553.00)	2,444,553.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,013,417.00	3,383,620.00	4,397,037.00	467,830.00	(255,700.00)	212,130.00	-95.2%
F. FUND BALANCE, RESERVES 1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,968,448.00	1,627,741.00	5,596,189.00	4,981,865.00	5,011,361,00	9,993,226.00	18.6%

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

### 04 61523 0000000 Form 01 E8B6TWKS4K(2023-24)

		_					zuzs-z4 buaget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
b) Audit Adjustments		626	0:00	0.00	0.00	0.00	0.00	0.00	%0.0
c) As of July 1 - Audited (F1a + F1b)			3,968,448.00	1,627,741.00	5,596,189.00	4,981,865.00	5,011,361.00	9,993,226.00	78.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0:00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,968,448.00	1,627,741.00	5,596,189.00	4,981,865.00	5,011,361.00	9,993,226.00	78,6%
2) Ending Balance, June 30 (E + F1e)			4,981,865.00	5,011,361.00	9,993,226.00	5,449,695.00	4,755,661.00	10,205,356.00	2.1%
Components of Ending Fund Balance				the market for the					
a) Nonspendable									
Rev olving Cash		9711	2,306.00	0.00	2,306.00	2,306.00	0.00	2,306.00	%0.0
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	22,132.00	0.00	22,132.00	22,132.00	00'00	22,132.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,011,361.00	5,011,361.00	0.00	4,755,661.00	4,755,661.00	-5.1%
c) Committed									
Stabilization Arrangements		9750	0°0	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,002,759.00	0.00	1,002,759.00	985,842.00	0.00	985,842.00	-1.7%
Lottery Carry ov er	1100	9780	809,676.00		809, 676.00			0.00	N. S. S. S.
Current Year Estimated Lottery	1100	9780	193,083.00		193,083.00			0.00	
Lottery Carry ov er	1100	9780			0.00	792, 759.00		792, 759.00	
Current Year Estimated Income	1100	9780			0.00	193,083.00	A155. 100	193,083.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		6876	249,000.00	0.00	249,000.00	333,514.00	0.00	333,514.00	33.9%
Unassigned/Unappropriated Amount		626	3,705,668.00	0.00	3,705,668.00	4,105,901.00	0.00	4,105,901.00	10.8%

# Budget, July 1 General Fund Exhibit: Restricted Balance Detail

## 04 61523 0000000 Form 01 E8B6TWKS4K(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	1,414,186.00	2,732,625.00
3182	ESSA: School Improvement Funding for LEAs	7,596.00	7,596.00
6211	Literacy Coaches and Reading Specialists Grant Program	0.00	351,243.00
6266	Educator Effectiveness, FY 2021-22	154,573.00	0.00
6300	Lottery : Instructional Materials	224,126.00	148,423.00
6331	CA Community Schools Partnership Act - Planning Grant	0.00	95,516,00
6547	Special Education Early Intervention Preschool Grant	164,591.00	235,727,00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	720,554.00	520,109.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	62,123.00	62,123.00
7029	Child Nutrition: Food Service Staff Training Funds	12,755.00	12,755.00
7311	Classified School Employee Professional Development Block Grant	6,783.00	6,783.00
7425	Expanded Learning Opportunities (ELO) Grant	119,906.00	0.00
7435	Learning Recovery Emergency Block Grant	2,033,220.00	491,813.00
7810	Other Restricted State	49,989.00	49,989.00
9010	Other Restricted Local	40,959.00	40,959.00
Total, Restricted Balance		5,011,361.00	4,755,661.00

District: Palermo Union Elementary CDS #: 461523

Substantiation of Need for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties..

Combine	ed and Unassigned/Unappropriated Fund Balances (Resources 0000-1999, Objects 9780, S	9789 and 9790)	
Form	Fund		
01	General Fund/County School Service Fund Form 01		\$5,425,257.00
17	Special Reserve Fund for Other Than Capital Outlay Projects Form 17		\$441,220.00
	Total Assigned and Unassigned Ending Fund Balances District Standard Reserve Level Form 01CS Less District Minimum Recommended Reserve for Economic Uncertainties Form 01CS		\$5,866,477.00 39 \$653,054.00
	Remaining Balance to Substantiate Need	1	\$5,213,423.00
Substanti	iation of Need for Fund Balances in Excess of Minimum Recommended Reserve for Economic Unc	ertainties	Amoun
Fund	Descriptions		
01	Additional Economic Reserves		\$4,227,581.00
01	Future Lottery Expenditures		\$985,842.00
	T	otal of Substantiated Needs	\$5,213,423.00
		g Unsubstantiated Balance	\$0.00
# CHILD DEVELOPMENT FUND

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	222,162.00	110,793.00	-50_1
3) Other State Revenue		8300-8599	2,086,425.00	2,086,425.00	0.05
4) Other Local Revenue		8600-8799	0,00	0,00	0.0
5) TOTAL, REVENUES			2,308,587.00	2,197,218.00	-4.89
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	480,126.00	562,488.00	17.25
2) Classified Salaries		2000-2999	429,421_00	448,971.00	4.6
3) Employee Benefits		3000-3999	360,192,00	416,933,00	15,89
4) Books and Supplies		4000-4999	573,688.00	408,624.00	-28.8
5) Services and Other Operating Expenditures		5000-5999	44,584.00	42,669.00	-4.3
6) Capital Outlay		6000-6999	417,798.00	260,226,00	-37.7
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	63,270,00	57,307.00	-9.4
9) TOTAL, EXPENDITURES			2,369,079.00	2,197,218.00	-7.3
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(60,492.00)	0.00	-100,0
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0, 0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		6980-8999	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)			(60,492.00)	0,00	-100.0
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	215,629.00	155,137.00	-28, 1
b) Audit Adjustments		9793	0.00	0,00	0.0
c) As of July 1 - Audited (F1a + F1b)			215,629.00	155, 137.00	-28.1
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			215,629.00	155, 137.00	-28.4
2) Ending Balance, June 30 (E + F1e)			155,137,00	155, 137, 00	0.0
Components of Ending Fund Balance					
a) Nonspendable					
Rev olving Cash		9711	0.00	0.00	0.0
		9712	0.00	0.00	0.0
Stores Prepaid Items		9713	0.00	0.00	0.0
		9719	0.00	0.00	0.0
All Others		9740	121,722.00	121,722.00	0.0
b) Restricted		0140			
c) Committed		9750	0.00	0.00	0.0
Stabilization Arrangements		9760	0.00	0.00	0.0
Other Commitments		3100	0.00	0,00	
d) Assigned		9780	33,415.00	33,415.00	0.0
Other Assignments		9789	0.00	0.00	0.0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9/90	0,00	0.00	0.1
G. ASSETS					
1) Cash		9110	0.00		
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury			0.00		
b) in Banks		9120			
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		

California Dept of Education

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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0,00		
1. 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	1.5.1.1.2.5.5		
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			0.00		
			0.00		
(G10 + H2) - (I6 + J2) FEDERAL REVENUE			0.00		
Child Nutrition Programs		8220	0.00	0.00	0.0%
		8285		0.00	
Interagency Contracts Between LEAs Title I, Part A, Basic	2010		0.00		0.0%
	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	222,162.00	110,793.00	-50.1%
TOTAL, FEDERAL REVENUE			222,162.00	110,793.00	-50,1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,824,934.00	1,824,934.00	0.0%
All Other State Revenue	All Other	8590	261,491.00	261,491.00	0.0%
TOTAL, OTHER STATE REVENUE			2,086,425,00	2,086,425.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0,0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0,0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0,00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0,00	0,00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0,00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			2,308,587.00	2,197,218.00	-4.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	369,499.00	451,109.00	22.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	110,627.00	111,379-00	0.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		= = =	480,126.00	562,488.00	17.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	364,649.00	384,271.00	5.4%
Classified Support Salaries		2200	21,991.00	21,892.00	-0.5%
orassinica oupport opianes		2200	21,001,00	21,032-00	
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

California Dept of Education

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Description R(	esource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			429,421,00	448,971,00	4.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	33,802.00	56,905.00	68.3%
PERS		3201-3202	152,369.00	159,940.00	5.0%
OASDI/Medicare/Alternative		3301-3302	57,702.00	58,609,00	1.6%
Health and Welfare Benefits		3401-3402	90,900.00	116,343,00	28.0%
Unemployment Insurance		3501-3502	4,519,00	1,130.00	-75.0%
Workers' Compensation		3601-3602	19,283.00	22,054.00	14.49
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
Other Employee Benefits		3901-3902	1,617.00	1,952.00	20.75
TOTAL, EMPLOYEE BENEFITS		0001 0002	360,192.00	416,933.00	15,8
			000,102.00		10
BOOKS AND SUPPLIES		4100	0.00	0.00	0.0
Approved Textbooks and Core Curricula Materials				0.00	0.0
Books and Other Reference Materials		4200	0.00		
Materials and Supplies		4300	568,713.00	378,270,00	-33.5
Noncapitalized Equipment		4400	4,975.00	30,354.00	510,1
Food		4700	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			573,688.00	408,624.00	-28.8
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0,00	0.00	0.0
Travel and Conferences		5200	10,812_00	5,402.00	-50.0
Dues and Memberships		5300	4,042.00	4,042.00	0.0
Insurance		5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services		5500	750,00	0.00	-100.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,800.00	3,800.00	0.0
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.04
		5800	25,180.00	29,425.00	16.9
Professional/Consulting Services and Operating Expenditures		5900	0.00	0.00	0.0
		3300	44,584.00	42,669.00	-4_3
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,304.00	42,003.00	715
CAPITAL OUTLAY		0100	0.00	0.00	0.01
Land		6100	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0
Equipment		6400	121,584.00	20,717_00	-83.0
Equipment Replacement		6500	296,214.00	239,509.00	-19_1
Lease Assets		6600	0.00	0.00	0,0
Subscription Assets	12	6700	0.00	0,00	0.0
TOTAL, CAPITAL OUTLAY			417,798.00	260,226,00	-37.7
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
		1400	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		7000	00.070.00	57 207 00	-9.4
Transfers of Indirect Costs - Interfund		7350	63,270.00	57,307.00	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			63,270.00	57,307-00	-9.4
TOTAL, EXPENDITURES			2,369,079.00	2,197,218.00	-7.3
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	0-00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0

167

Palermo Union Elementary Butte County

#### Budget, July 1 Child Development Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0,00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0,00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8960	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%

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Palermo Union Elementary Butte County

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES			New York		
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	222,162.00	110,793,00	-50,1%
3) Other State Revenue		8300-8599	2,086,425,00	2,086,425,00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,308,587.00	2,197.218.00	-4.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,619,381,00	1,616,424.00	-0.2%
2) Instruction - Related Services	2000-2999		232,927,00	238,005.00	2.2%
3) Pupil Services	3000-3999		0,00	10,625.00	New
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0,00	0,0%
6) Enlerprise	6000-6999		0,00	0,00	0.0%
7) General Administration	7000-7999		63,270,00	57,307.00	-9_4%
8) Plant Services	8000-8999		453,501_00	274,857.00	-39.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,369,079,00	2,197,218,00	-7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			(60,492.00)	0.00	-100.0%
FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES			(00,402.00)	0.00	1001078
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%
		1000-1023	0.00	0.00	0.078
2) Other Sources/Uses		8930-8979	0,00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.0%
3) Contributions		0900-0999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(60,492.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	215,629.00	155,137.00	-28.1%
b) Audit Adjustments		9793	0,00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			215,629.00	155, 137.00	-28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		5155	215,629.00	155,137.00	-28.1%
			155,137.00	155,137.00	0.0%
2) Ending Balance, June 30 (E + F1e)			100,101,00	100,101.00	0.070
Components of Ending Fund Balance					
a) Nonspendable		0711	0.00	0.00	0.0%
Revolving Cash		9711	0.00		
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	121,722.00	121,722.00	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	33,415,00	33,415.00	0.0%
e) Unassigned/Unappropriated				States and	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

#### Budget, July 1 Child Development Fund Exhibit: Restricted Balance Detail

#### 04 61523 0000000 Form 12 E8B6TWKS4K(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	25,593.00	25,593.00
6130	Child Development: Center-Based Reserve Account	96,129.00	96,129.00
Total, Restricted Balance		121,722.00	121,722.00

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# CAFETERIA FUND

#### Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

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	886,856.00	850,000.00	-4.2%
3) Other State Revenue		8300-8599	68,890.00	55,000,00	-20,29
4) Other Local Revenue		8600-8799	0.00	0.00	0.0
5) TOTAL, REVENUES			955,746.00	905,000.00	-5.3
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0,00	0.00	0.0
2) Classified Salaries		2000-2999	333,122.00	345,872,00	3,8
3) Employ ee Benefits		3000-3999	206,976.00	196,820.00	-4.9
4) Books and Supplies		4000-4999	353,017,00	339,127.00	-3.9
5) Services and Other Operating Expenditures		5000-5999	13,200.00	13,200.00	0.0
		6000-6999	0.00	0.00	0.0
6) Capital Outlay		7100-7299,7400-7499	0.00	0.00	0.04
7) Other Outgo (excluding Transfers of Indirect Costs)			22,000.00	0.00	-100.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	~		
9) TOTAL, EXPENDITURES			928,315,00	895,019.00	-3,6
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,431,00	9,981.00	-63,6
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)			27,431.00	9,981.00	-63.6
			21,101.00	6100 1100	
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	213,315.00	240,746.00	12.9
a) As of July 1 - Unaudited					0.0
b) Audit Adjustments		9793	0.00	0.00	
c) As of July 1 - Audited (F1a + F1b)			213,315,00	240,746.00	12.9
d) Other Restatements		9795	0,00	0.00	0,0
e) Adjusted Beginning Balance (F1c + F1d)			213,315.00	240,746.00	12.9
2) Ending Balance, June 30 (E + F1e)			240,746.00	250,727.00	4.1
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	O, 0
Prepaid Ilems		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	240,746.00	250,727.00	4, 1
c) Committed			1.000		
		9750	0.00	0.00	0.0
Stabilization Arrangements		9760	0.00	0.00	0.0
Other Commitments		3100	0.00	0.00	0.00
d) Assigned		0700	0.00	0.00	0.0
Other Assignments		9780	0.00	the second se	
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	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0,00		
		9140	0.00		
e) Collections Awaiting Deposit					
e) Collections Awaiting Deposit 2) Investments		9150	0_00		
e) Collections Awaiting Deposit 2) Investments 3) Accounts Receivable			0.00		

California Dept of Education

SACS Financial Reporting Software - SACS V5.1

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Olher Funds		9310	0,00		
6) Stores		9320	0,00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0,00		
9) Lease Receivable		9380	0,00		
10) TOTAL, ASSETS			0,00		
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		
		9650	0.00		
5) Uneamed Revenue		9000	~ ~		
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) - (16 + J2)			0.00		
			0,00		
FEDERAL REVENUE Child Nutrilion Programs		8220	886,856,00	850,000.00	-4,2%
		8220 8221		0.00	0.0%
Donated Food Commodities			0.00		
All Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			886,856.00	850,000.00	-4.29
OTHER STATE REVENUE					
Child Nutrition Programs		8520	68,890.00	55,000.00	-20,2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			68,890.00	55,000.00	-20.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0_00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0_00	0.00	0.0%
Interest		8660	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0,0
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0,0
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			0,00	0.00	0.09
TOTAL, REVENUES			955,746.00	905,000.00	-5.39
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.05
Other Certificated Salaries		1900	0.00	0.00	0.09
		1000	0.00	0.00	0.05
			0.00	0.00	
CLASSIFIED SALARIES		2200	265,612.00	278,360.00	4.8
Classified Support Salaries					4.8
Classified Supervisors' and Administrators' Salaries		2300	67,510.00	67,512,00	
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			333,122.00	345,872,00	3.8
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	73,011.00	69,272.00	-5.1
OASDI/Medicare/Allemative		3301-3302	24,620.00	25,857.00	5.04
Health and Welfare Benefits		3401-3402	100,107.00	93,128.00	-7.0
Unemployment Insurance		3501-3502	1,610.00	250.00	-84.5

California Dept of Education

SACS Financial Reporting Software - SACS V5.1 File: Fund-B, Version 5

Description Res	ource 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	565.00	751.00	32.9%
TOTAL, EMPLOYEE BENEFITS		206,976,00	196,820.00	-4.9%
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0,00	0.0%
Materials and Supplies	4300	44,921.00	44,921.00	0,0%
Noncapitalized Equipment	4400	17,390.00	3,500.00	-79.9%
Food	4700	290,706.00	290,706.00	0.0%
TOTAL, BOOKS AND SUPPLIES		353,017.00	339,127.00	-3,9%
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0,00	0.0%
Travel and Conferences	5200	0,00	0.00	0.0%
Dues and Memberships	5300	0,00	0.00	0.0%
Insurance	5400-5450	0.00	0,00	0.0%
Operations and Housekeeping Services	5500	0.00	0,00	0,0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	5,000.00	5,000.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Cosis Transfers of Direct Cosis - Interfund	5750	0.00	0.00	0.0%
	5800	8,200.00	8,200.00	0.0%
Professional/Consulting Services and Operating Expenditures	5900	0.00	0.00	0.0%
	5300	13,200.00	13,200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		10,200.00	10,20000	
CAPITAL OUTLAY	6200	0.00	0.00	0.0%
Buildings and Improvements of Buildings		0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.0%
Lease Assets	6600	0.00		0.0%
Subscription Assets	6700	0.00	0.00	
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	22,000,00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		22,000.00	0.00	-100.0%
TOTAL, EXPENDITURES		928,315.00	895,019.00	-3,6%
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				
_	8972	0.00	0.00	0.0%
Proceeds from Leases	8974	0.00	0.00	0.0%
Proceeds from SBITAs	8979	0.00	0.00	0.0%
All Other Financing Sources	6180	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	0.07
USES	/		0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	
All Other Financing Uses	7699	0.00	0.00	0,0%
(d) TOTAL, USES		0.00	0.00	0.0%
CONTRIBUTIONS			128 12 22	
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.0%

### Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

Description Resource Cod		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		6100-8299	886,856,00	850,000.00	-4_2%
3) Other State Revenue		8300-8599	68,890.00	55,000.00	-20.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			955,746.00	905,000.00	-5.3%
B. EXPENDITURES (Objects 1000-7999)				12.2	
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		906,315,00	895,019.00	-1.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0,00	0,00	0.0%
7) General Administration	7000-7999		22,000.00	0.00	-100.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Olher Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			928,315.00	895,019.00	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	र		27,431.00	9,981.00	-63.6%
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)			27,431.00	9,981.00	-63.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	213,315.00	240,746.00	12,9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213,315.00	240,746.00	12,9%
d) Other Restatements		9795	0.00	0.00	0,0%
e) Adjusted Beginning Balance (F1c + F1d)			213,315.00	240,746.00	12.9%
2) Ending Balance, June 30 (E + F1e)			240,746.00	250,727.00	4.1%
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	240,746.00	250,727.00	4.1%
b) Restricted		3/40	240,740,00	200,727.00	4.176
c) Committed		0750		0.00	0.0%
Stabilization Arrangements		9750	0.00	0.00	
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					7.57
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Palermo Union Elementary Butte County

#### Budget, July 1 Cafeteria Special Revenue Fund Exhlbit: Restricted Balance Detall

04 61523 0000000 Form 13 E8E6TWKS4K(2023-24)

Resource	Esti	22-23 mated tuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) 65,	862.00	75,843.00
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR) 134,	965.00	134,965.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds 36.	856.00	36,856.00
5810	Other Restricted Federal 3.	063.00	3,063.00
Total, Restricted Balance	240,	746.00	250,727.00

Total, Restricted Balance

### SPECIAL RESERVE FUND

Palermo Union Elementary Butte County

#### Budget, July 1 Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

04 61523 0000000 Form 17 E8B6TWKS4K(2023-24)

#### Percent Difference 2022-23 Estimated 2023-24 Budget Resource Codes Object Codes Description Actuals A. REVENUES 8010-8099 0.00 0.00 0.0% 1) LCFF Sources 8100-8299 0.00 0.00 0.0% 2) Federal Revenue 0.00 0.0% 8300-8599 0.00 3) Other State Revenue 6,000.00 8600-8799 0.00 New 4) Other Local Revenue 0,00 6,000,00 New 5) TOTAL. REVENUES B. EXPENDITURES 0.00 0.0% 1000-1999 0.00 1) Certificated Salaries 0.0% 0.00 2) Classified Salaries 2000-2999 0.00 0.0% 0.00 0.00 3) Employee Benefits 3000-3999 0.0% 0.00 0.00 4) Books and Supplies 4000-4999 0.0% 0.00 5) Services and Other Operating Expenditures 5000-5999 0.00 0.0% 6000-6999 0.00 0.00 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 7100-7299,7400-7499 0.00 0.00 0.0% 0.0% 8) Other Outgo - Transfers of Indirect Costs 7300-7399 0.00 0.00 9) TOTAL, EXPENDITURES 0.00 0.00 0.0% C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER 0.00 6,000,00 New FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers 0.0% 0.00 a) Transfers In 8900-8929 0.00 0.0% 0.00 b) Transfers Out 7600-7629 0.00 2) Other Sources/Uses 0.00 0.0% 8930-8979 0.00 a) Sources 0.00 0.0% b) Uses 7630-7699 0.00 8980-8999 0.00 0.00 0.0% 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES 0.00 0.00 0.0% E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 0.00 6,000.00 New F. FUND BALANCE, RESERVES 1) Beginning Fund Balance 435,220.00 0.0% 9791 435,220.00 a) As of July 1 - Unaudited 0.0% 9793 0.00 0.00 b) Audit Adjustments 435,220.00 435,220,00 0.0% c) As of July 1 - Audited (F1a + F1b) 0.0% 9795 0.00 0.00 d) Other Restatements 0.0% 435,220,00 435,220.00 e) Adjusted Beginning Balance (F1c + F1d) 441,220.00 1.4% 435,220.00 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable 0.00 0.0% 0.00 Revolving Cash 9711 0.00 0.00 0.0% 9712 Slores 0.0% Prepaid Items 9713 0.00 0.00 0.0% All Others 9719 0.00 0.00 9740 0.00 0.00 0.0% b) Restricted c) Committed 9750 0.00 0.00 0.0% Stabilization Arrangements 9760 0.00 0.00 0.0% Other Commitments d) Assigned 9780 0.00 0.00 0.0% Other Assignments 435,220.00 441,220.00 1.4% e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.0% Unassigned/Unappropriated Amount 9790 0,00 G. ASSETS 1) Cash 0.00 9110 a) in County Treasury 0.00 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 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 0.00 3) Accounts Receivable 9200 4) Due from Grantor Government 9290 0.00

California Dept of Education

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#### Budget, July 1 Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

Description Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0,00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		0.00		
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 Olher Funds	9610	0.00		
4) Current Loans	9640	13. A. 1. 2. 1. 1.		
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)		0.00		
OTHER LOCAL REVENUE				
Other Local Revenue				
Sales				
Sale of Equipment/Supplies	8631	0,00	0.00	0.0%
Interest	8660	0.00	6,000.00	Nev
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0,00	0.0%
TOTAL, OTHER LOCAL REVENUE		0.00	6,000.00	Nev
TOTAL, REVENUES		0.00	6,000.00	Nev
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	0.09
CONTRIBUTIONS				
Contributions from Restricted Revenues	8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.09

#### Budget, July 1 Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					ر الباليور حد ال
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0,00	6,000.00	New
5) TOTAL, REVENUES			0.00	6,000.00	New
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	6,000.00	New
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	6,000.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	435,220.00	435,220.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			435,220.00	435,220.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			435,220.00	435,220,00	0.0%
2) Ending Balance, June 30 (E + F1e)			435,220.00	441,220.00	1.4%
Components of Ending Fund Balance				DE LES STRAN	
a) Nonspendable					
		9711	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.0%
Prepaid Items			0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.076
c) Committed		0750	0.00	0.00	0.0%
Stabilization Arrangements		9750	0.00		
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	435,220.00	441,220.00	1.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

#### Budget, July 1 Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

04 61523 0000000 Form 17 E8B6TWKS4K(2023-24)

2022-23	
Estimated	2023-24
Actuals	Budget

0.00

0.00

Total, Restricted Balance

Resource

Description

# CAPITAL FACILITIES FUND

Description Resou	rce Codes Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES				Street a
1) LCFF Sources	8010-8099	0.00	0.00	0.0
2) Federal Revenue	8100-8299	0.00	0.00	0.0
3) Other State Revenue	8300-8599	0.00	0.00	0,0
4) Other Local Revenue	8600-8799	0.00	45,000.00	Ne
5) TOTAL, REVENUES		0.00	45,000.00	Ne
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0
2) Classified Salaries	2000-2999	0,00	0.00	0,0
3) Employee Benefits	3000-3999	0,00	0.00	0,0
4) Books and Supplies	4000-4999	0,00	0,00	0.0
5) Services and Other Operating Expenditures	5000-5999	0,00	0,00	0.0
6) Capital Outlay	6000-6999	0,00	0,00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0,00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		0.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	45,000.00	N
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	0,1
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	0,1
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	45,000.00	N
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	277,315.00	277,315.00	0.0
b) Audit Adjustments	9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)	0100	277,315.00	277,315.00	0.0
d) Other Restatements	9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)	5150	277,315.00	277,315.00	0.0
		277,315.00	322,315.00	16.3
2) Ending Balance, June 30 (E + F1e)		277,010.00	022,010.00	10.1
Components of Ending Fund Balance				
a) Nonspendable	9711	0.00	0.00	0.0
Revolving Cash				0.0
Stores	9712 9713	0.00	0.00	0.1
Prepaid Items	9713 9719	0.00	0,00	0,
All Others				
b) Restricted	9740	277,315,00	322,315.00	16.
c) Committed			0.00	
Stabilization Arrangements	9750	0.00	0.00	0.1
Other Commitments	9760	0.00	0.00	0.
d) Assigned				
Other Assignments	9780	0.00	0.00	0.
e) Unassigned/Unappropriated		- 1 A		- 3 - 3 - <u>3 -</u>
Reserve for Economic Uncertainties	9789	0.00	0.00	0.
Unassigned/Unappropriated Amount	9790	0,00	0.00	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	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		
	9150	0,00		
2) Investments	9100			

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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0,00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
		9490	0.00		
1) Deferred Outflows of Resources		3430	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		
			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)		1	0.00		
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			0.00	5,00	
		0634	0.00	0.00	0.0
Sale of Equipment/Supplies		8631	0.00		
Interest		8660	0.00	5,000.00	Ne
Net Increase (Decrease) in the Fair Value of Investments		8662	0,00	0.00	0.0
Fees and Contracts					
Mitigation/Developer Fees		8681	0.00	40,000.00	N
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			0.00	45,000.00	N
TOTAL, REVENUES			0.00	45,000.00	N
			0.00		
CERTIFICATED SALARIES		4000		0.00	
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0

Description Resource	e Codes Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.09
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 Employ ee Benefits	3901-3902	0.00	0.00	0_0
TOTAL, EMPLOYEE BENEFITS		0,00	0.00	0.0
BOOKS AND SUPPLIES		0.40 0.00	THE SHEETS	and the second
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.0
Books and Other Reference Materials	4200	0.00	0.00	0.0
Materials and Supplies	4300	0.00	0.00	0.0
Noncapitalized Equipment	4400	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES	100	0.00	0.00	0.0
	5100	0.00	0.00	0.0
Subagreements for Services	5200	0.00	0.00	0.0
Travel and Conferences				0.0
Insurance	5400-5450	0,00	0.00	0.1
Operations and Housekeeping Services	5500	0.00	0,00	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.1
Transfers of Direct Costs	5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.1
Professional/Consulting Services and Operating Expenditures	5800	0,00	0.00	0
Communications	5900	0,00	0.00	0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00	0.00	0.
CAPITAL OUTLAY				
Land	6100	0,00	0,00	0.
Land Improvements	6170	0.00	0,00	0.0
Buildings and Improvements of Buildings	6200	0.00	0.00	0.
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0,00	0.00	0.
Equipment	6400	0.00	0, 00	0.
Equipment Replacement	6500	0.00	0,00	0.
Lease Assets	6600	0,00	0.00	0.
Subscription Assets	6700	0,00	0.00	0.
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Oul				
All Other Transfers Out to All Others	7299	0.00	0.00	0.
Debt Service		05/7	· · · · ·	
	7438	0.00	0.00	0,
Debt Service - Interest	7439	0.00	0.00	0
Other Debt Service - Principal	1455	0.00	0.00	0.
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		-		0.
TOTAL, EXPENDITURES		0.00	0.00	0.
NTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				â
Other Authorized Interfund Transfers In	8919	0.00	0.00	0
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0
INTERFUND TRANSFERS OUT				
From: All Other Funds To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0
Other Authorized Interfund Transfers Out	7619	0.00	0.00	Q
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	
DTHER SOURCES/USES				
SOURCES				
Proceeds				
Proceeds from Disposal of Capital Assets	8953	0.00	0.00	c
Other Sources				
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs	8965	0,00	0.00	0

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Palermo Union Elementary Butte County

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS			1.1.1.2	Address of the	
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%

Palermo Union Elementary Butte County

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0,00	0,00	0.0%
4) Other Local Revenue		8600-8799	0.00	45,000.00	New
5) TOTAL, REVENUES			0.00	45,000.00	New
B. EXPENDITURES (Objects 1000-7999)				COLUMN STREET	
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			0.00	45,000.00	New
FINANCING SOURCES AND USES(A5 -B10) 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	45,000.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	277,315.00	277,315.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			277,315.00	277,315.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			277,315.00	277,315.00	0.0%
			277,315.00	322,315.00	16.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719			16.2%
b) Restricted		9740	277,315.00	322,315.00	10.276
c) Committed		0			0.0%
Stabilization Arrangements		9750	0.00	0.00	
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%

Budget, July 1
Capital Facilities Fund
Exhibit: Restricted Balance Detail

#### 04 61523 0000000 Form 25 E8B6TWKS4K(2023-24)

	Resource	Description	2022-23 Estimated Actuals	a 2023-24 Budget
	9010	Other Restricted Local	277,315.0	0 322,315.00
Total, Restricted Balance			277,315.0	0 322,315.00

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### COUNTY SCHOOL FACILITIES FUND

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0,00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES				A DECEMBER OF	
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0,00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0,00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0, 0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.09
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	10,723.00	10,723.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0,0%
c) As of July 1 - Audited (F1a + F1b)			10,723.00	10,723.00	0,0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,723.00	10,723.00	0.09
2) Ending Balance, June 30 (E + F1e)			10,723.00	10,723.00	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	10,723.00	10,723.00	0.09
c) Committed				1	
Stabilization Arrangements		9750	0.00	0.00	0.07
Other Commitments		9760	0.00	0.00	0.09
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.05
Unassigned/Unappropriated Amount		9790	0,00	0.00	0.05
G. ASSETS		0.00			
1) Cash					
a) in County Treasury		9110	0.00		
		9111	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account			0.00		
		9135	0,00		
d) with Fiscal Agent/Trustee		0140	0.00		
d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit 2) Investments		9140 9150	0.00 0.00		

California Dept of Education

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#### Budget, July 1 County School Facilitles Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0,00		
5) Due from Other Funds		9310	0,00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0,00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
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		0000	0.00		
K. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
			0.00		
FEDERAL REVENUE All Other Federal Revenue		8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE		0290	0.00	0.00	0.0
			0.00	0.00	
OTHER STATE REVENUE		8545	0.00	0,00	0.0
School Facilities Apportionments					
Pass-Through Revenues from State Sources		8587	0,00	0,00	0.0
All Other State Revenue		8590	0.00	0,00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0,00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Other Local Revenue					
All Other Local Revenue		8699	0,00	0,00	0,0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0
TOTAL, REVENUES			0.00	0.00	0.0
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0,00	0,00	0.
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	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	0.4
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	0.00	0.00	0,
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.1
Health and Welfare Benefits		3401-3402	0.00	0.00	0 <sub>+</sub> (
Unemployment Insurance		3501-3502	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	Q. 00	0.1
OPEB, Allocated		3701-3702	0.00	0,00	0.
OPEB, Active Employees		3751-3752	0.00	0.00	0.
Other Employee Benefits		3901-3902	0.00	0,00	0.
TOTAL, EMPLOYEE BENEFITS		-	0.00	0.00	0.1
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

### Budget, July 1 County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0,00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0_00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0_00	0,0%
Travel and Conferences		5200	0,00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0_0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0,00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0,00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0,00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0,0%
CAPITAL OUTLAY					0.07
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	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400 6500	0,00 0.00	0.00	0.0%
Equipment Replacement			0.00	0.00	0.0%
Lease Assets		6600 6700	0.00	0.00	0.0%
Subscription Assets TOTAL, CAPITAL OUTLAY		0700	0.00	0.00	0.0%
			0.00	0.00	0.070
OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charler 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: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0,00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0,00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0,00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES		7654	A	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS		0000	0.00	0.00	0.0%
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.03

California Dept of Education

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#### Budget, July 1 County School Facilities Fund Expenditures by Object

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			and the second second		
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0,00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)				1.0.20	
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			0.00	0.00	0.0%
FINANCING SOURCES AND USES(A5 -B10) D. OTHER FINANCING SOURCES/USES			0.00	0.00	0.074
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		10001020		52	
		8930-8979	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.0%
3) Contributions		0300-0333	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES 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 - Unaudiled		9791	10,723.00	10,723.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,723.00	10,723.00	0.0%
d) Other Restatements		9795	0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		0,00	10,723.00	10,723.00	0.0%
2) Ending Balance, June 30 (E + F1e)			10,723.00	10,723.00	0.0%
			10,120.00	Tott Editor	
Components of Ending Fund Balance					
a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
Prepaid Ilems		9713			0.0%
All Others		9719	0.00	0.00	
b) Restricted		9740	10,723.00	10,723.00	0.0%
c) Committed					0.00
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			March 1 and 1	5-3-15-F-27-1	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0,00	0.00	0.0%

Palermo Union Elementary Butte County

Budget, July 1							
County School Facilities Fund							
Exhibit: Restricted Balance Detail							

#### 04 61523 0000000 Form 35 E8B6TWKS4K(2023-24)

	Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
	7710	State School Facilities Projects	10,723.00	10,723.00
Total, Restricted Balance			10,723.00	10,723.00

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-D, Version 5

# DEBT SERVICE FUND

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0,00	0.0%
4) Other Local Revenue		8600-8799	0,00	0.00	0,0%
5) TOTAL, REVENUES			0.00	0,00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.09
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	0.09
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			0.00	0_00	0.0%
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			0.00	0.00	0.07
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	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.09
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,056.00	1,056.00	0.0%
b) Audit Adjustments		9793	0.00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)		0,00	1,056.00	1,056.00	0,0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		5135	1,056.00	1,056.00	0.0%
			1,056.00	1,056.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,000.00	1,000.00	0.07
Components of Ending Fund Balance					
a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash			0.00	0.00	0.07
Stores		9712			
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	0.09
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,056.00	1,056.00	0.0%
e) Unassigned/Unappropriated			5 8 St. 1		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0,00	0.00	0.05
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	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		

Califomia Dept of Education

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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0,00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0,00		
8) Other Current Assets		9340	0,00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0,00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0,00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
		9640	0.00		
4) Current Loans		9650	0.00		
5) Unearned Revenue		9050	0.00		
6) TOTAL, LIABILITIES			0.00		
DEFERRED INFLOWS OF RESOURCES		0000	0.07		
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)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.
TOTAL, FEDERAL REVENUE			0.00	0.00	0.
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0,00	0,
TOTAL, OTHER STATE REVENUE			0.00	0,00	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.
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0,
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.
TOTAL, REVENUES			0.00	0,00	0.
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.
Other Debt Service - Principal		7439	0.00	0.00	0.
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0,00	0.
TOTAL, EXPENDITURES			0.00	0.00	0.
			0.00	0,00	
INTERFUND TRANSFERS IN		8919	0-00	0.00	0.
Other Authorized Interfund Transfers In		0313	0.00	0.00	0.
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0
INTERFUND TRANSFERS OUT		7040	0.00	0.00	0.
Other Authorized Interfund Transfers Out		7619	0.00	0,00	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.
OTHER SOURCES/USES					
SOURCES					
Other Sources					_
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0,00	Q
All Other Financing Sources		8979	0.00	0.00	C
(c) TOTAL, SOURCES			0,00	0.00	0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0,00	0.00	C
All Other Financing Uses		7699	0,00	0.00	0
(d) TOTAL, USES			0.00	0.00	0
CONTRIBUTIONS			THE SELECTION SE	A DECK OF A	
CONTRIBUTIONS					

California Dept of Education

SACS Financial Reporting Software - SACS V5.1
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	2
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0,00	0,00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0,00	0.0%
B. EXPENDITURES (Objects 1000-7999)			16-53 (s) 7-53 (s)	- F- 11 - 208	
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5-B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0,00	0.0%
2) Olher 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	1,056.00	1,056.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,056.00	1,056.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,056.00	1,056.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,056.00	1.056.00	0.0%
· -			1,000100	1,000,00	
Components of Ending Fund Balance			1.	5 S. S. B. B.	
a) Nonspendable		0711	0.00	0.00	0.0%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712			
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		_	1.1.1.1.1.1.1.1.1	23.33	
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Olher Assignments (by Resource/Object)		9780	1,056.00	1,056.00	0.0%
e) Unassigned/Unappropriated			distant St		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description

2022-23 Estimated Actuals 0.00 0.00

Total, Restricted Balance

Resource

# SCHOLARSHIP FUND

#### Budget, July 1 Foundation Private-Purpose Trust Fund Expenses by Object

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	0.05
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0,00	0.00	0,0%
3) Employ ee Benefits		3000-3999	0,00	0.00	0,09
4) Books and Supplies		4000-4999	0,00	0.00	0.0
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0
6) Depreciation and Amortization		6000-6999	0.00	0,00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0,0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENSES			0.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER			0.00	0.00	0.0
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			0.00	0,00	0,0
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		8960-8999	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)			0.00	0.00	0.0
			0,00		
F. NET POSITION					
1) Beginning Net Position		9791	14,086.00	14,086.00	0.04
a) As of July 1 - Unaudited		9793	0,00	0.00	0.0
b) Audit Adjustments		8193	14,086,00	14,086.00	0.0
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.0
d) Other Restatements		9795		14,086.00	0.0
e) Adjusted Beginning Net Position (F1c + F1d)			14,086.00	14,086.00	0.0
2) Ending Net Position, June 30 (E + F1e)		0	14,086.00	14,088.00	0.0
Components of Ending Net Position		0700	0.00	0.00	0.0
a) Net Investment in Capital Assets		9796	0.00	0.00	
b) Restricted Net Position		9797	14,086.00		0.0
c) Unrestricted Net Position		9790	0.00	0,00	0.0
G. ASSETS 1) Cash					
		9110	0.00		
a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
		9120	0,00		
b) in Banks		9130	0,00		
c) in Revolving Cash Account		9135	0.00		
d) with Fiscal Agent/Trustee					
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200			
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		

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File: Fund-E, Version 6

#### Budget, July 1 Foundation Private-Purpose Trust Fund Expenses by Object

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		
I) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. 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	State of the second		
5) Uneamed 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		966B	0.00		
h) Other General Long-Term Liabilities		9669	0,00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES		0000	0.00		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION			0.00		
Net Position, June 30 (G11 + H2) - (l7 + J2)			0.00		
OTHER STATE REVENUE STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0
All Other State Revenue	All Other	6590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE	Air Other	0000	0.00	0.00	0.0
OTHER LOCAL REVENUE			0,00	6,00	0.0
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Interest		8660	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Other Local Revenue		5552		-07-	
All Other Local Revenue		8699	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0
TOTAL, REVENUES			0.00	0.00	0.0
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0
Classified Support Salaries		2200	0,00	0.00	0.0
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.1
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
TOTAL, VENUOLIED ONENTED			0.00	0.00	0.0

#### Budget, July 1 Foundation Private-Purpose Trust Fund Expenses by Object

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%
OASD1/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	0.09
Other Employee Benefits		3901-3902	0.00	0,00	0.0
TOTAL, EMPLOYEE BENEFITS			0,00	0,00	0,00
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
		5400-5450	0.00	0.00	0.0
Insurance		5500	0.00	0.00	0.0
Operations and Housekeeping Services		5600	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5710	0.00	0.00	0.0
Transfers of Direct Costs		5750	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		3130	0.00	0.00	010
Professional/Consulting Services and		5900	0.00	0.00	0.0
Operaling Expenditures		5800	0.00	0.00	0.0
Communications		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0
DEPRECIATION AND AMORTIZATION		6000	0.00	0.00	0.0
Depreciation Expense		6900			0.0
Amortization Expense-Lease Assets		6910	0.00	0.00	
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)				0.00	0.0
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			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
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	0.1
TOTAL, OTHER FINANCING SOURCES/USES					
TOTAL STREET HARDING COULDIDGED			0.00	0.00	0.0

Palermo Union Elementary Butte County

#### Budget, July 1 Foundation Private-Purpose Trust Fund Expenses by Function

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					10 P. 10
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. 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		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Olher Outgo	9000-9999	Except 7600-7699	0,00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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 Oul		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)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	14,086.00	14,086.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,086.00	14,086.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			14,086.00	14,086.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			14,086.00	14,086,00	0.0%
Components of Ending Net Position				157	
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	14,086.00	14,086.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

# Budget, July 1 Foundation Private-Purpose Trust Fund Exhibit: Restricted Net Position Detail

# 04 61523 0000000 Form 73 E8B6TWKS4K(2023-24)

	Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
	9010	Other Restricted Local	14,086.00	14,086.00
Total, Restricted Net Position			14,086.00	14,086.00

# MULTI-YEAR PROJECTION

## Palermo Union School District 2023-24 Budget - Multi-Year Projection Fund 01 - General - Total Unrestricted and Restricted

		Estimated Actuals 2022/23	Original Budget 2023/24	Projected 2024/25	Projected 2025/26
Α.	REVENUES				
	LCFF Revenues	16,554,254	17,268,080	17,209,325	17,330,914
	Federal Revenue	3,676,934	3,713,157	737,003	737,003
	State Revenue	5,764,632	3,795,612	3,081,693	3,077,916
	Local Revenue	1,228,679	1,017,305	1,014,238	1,015,100
	TOTAL REVENUES	27,224,499	25,794,154	22,042,259	22,160,933
B.	EXPENDITURES				
ь.	Certificated Salaries	8,922,453	9,462,623	8,689,927	8,634,184
	Classified Salaries	3,114,805	3,158,762	3,135,938	3,019,030
	Employee Benefits	5,186,388	5,475,553	5,298,736	5,108,367
	Books and Supplies	1,239,000	1,031,058	840,637	701,345
	••	2,320,100	2,215,965	2,020,025	2,035,904
	Services/Other Operating	944,874	2,210,303	196,743	196,743
	Capital Outlay	1,185,112	1,595,058	1,595,058	1,595,058
	Other Outgo (Special Ed Bill Back)			(8,600)	(8,600
	Direct/Indirect Costs	(85,270)	(57,307)	(8,000)	(0,000
_	TOTAL EXPENDITURES	22,827,462	25,582,026	21,768,464	21,282,031
C.	REVENUES LESS EXPENDITURES	4,397,037	212,128	273,795	878,902
D.	OTHER FINANCING SOURCE/USES				
	Interfund Transfers In	0	0	0	0
	Interfund Transfers Out	0	0	0	C
	Other Sources	0	0	0	0
	Other Uses/Debt Service	0	0	0	0
	Contributions from restricted	0	0	0	0
	TOTAL OTHER FINANCING SOURCES/USES	0	0	0	0
E.	NET INCREASE (DECREASE) IN FUND BALANCE	4,397,037	212,128	273,795	878,902
F.	FUND BALANCE, RESERVES				
E-		5,596,189	9,993,226	10,205,354	10,479,149
	Beginning Fund Balance, July 1				
	Ending Fund Balance, June 30	9,993,226	10,205,354	10,479,149	11,358,051
	COMPONENTS OF ENDING BALANCE				
	A) NONSPENDABLE				
	Revolving Cash	2,306	2,306	2,306	2,306
	0	22,132	22,132	22,132	22,132
	Prepaid Expenditures		22,102		
	B) RESTRICTED	5,011,361	4,755,659	5,229,172	6,421,299
	C) UNASSIGNED & UNAPPROPRIATED				
	District Lottery Carryover	809,676	792,759	792,759	792,759
				193,083	193,083
	Current year estimated lottery	193.083	193.003		
	Current year estimated lottery Site Carryover	193,083	193,083	7	
	Site Carryover	6,038,558	5,765,939	6,239,452	7,431,579
	Site Carryover Non-Spendable, Restricted and Designated Reserves	6,038,558	- 5,765,939	6,239,452	
	Site Carryover Non-Spendable, Restricted and Designated Reserves Undesignated Reserves	- 6,038,558 <b>3,954,668</b>	- 5,765,939 <b>4,439,415</b>	6,239,452 <b>4,239,697</b>	3,926,472
	Site Carryover Non-Spendable, Restricted and Designated Reserves	6,038,558	- 5,765,939	6,239,452	<b>3,926,47</b> 2 11,358,05
	Site Carryover Non-Spendable, Restricted and Designated Reserves Undesignated Reserves	- 6,038,558 <b>3,954,668</b>	- 5,765,939 <b>4,439,415</b>	6,239,452 <b>4,239,697</b>	3,926,472 11,358,05 435,220
	Site Carryover Non-Spendable, Restricted and Designated Reserves Undesignated Reserves Total Fund Balance	6,038,558 <b>3,954,668</b> 9,993,226	5,765,939 <b>4,439,415</b> 10,205,354	6,239,452 <b>4,239,697</b> 10,479,149	3,926,472 11,358,05 435,220
	Site Carryover Non-Spendable, Restricted and Designated Reserves Undesignated Reserves Total Fund Balance Fund 17	- 6,038,558 <b>3,954,668</b> 9,993,226 435,220	- 5,765,939 <b>4,439,415</b> 10,205,354 435,220	6,239,452 4,239,697 10,479,149 435,220	7,431,579 <b>3,926,472</b> <i>11,358,051</i> <i>435,220</i> <b>4,361,692</b> <b>638,46</b>
	Site Carryover Non-Spendable, Restricted and Designated Reserves Undesignated Reserves Total Fund Balance Fund 17 Total Undesignated Reserves (including Fund 17)	6,038,558 3,954,668 9,993,226 435,220 4,389,888 684,824	- 5,765,939 4,439,415 10,205,354 435,220 4,874,635 767,461	6,239,452 4,239,697 10,479,149 435,220 4,674,917	3,926,472 11,358,05 435,220 4,361,692

## Palermo Union School District 2023-24 Budget - Multi-Year Projection Fund 01 - General, Unrestricted Resources

		Estimated Actuals 2022/23	Original Budget 2023/24	Projected 2024/25	Projected 2025/26
A.	REVENUES				
	LCFF Revenues	16,554,254	17,268,080	17,209,325	17,330,914
	Federal Revenue	0	0	0	0
	State Revenue	234,683	237,638	239,526	237,235
	Local Revenue	191,781	70,550	67,483	68,345
	TOTAL REVENUES	16,980,718	17,576,268	17,516,334	17,636,494
В.	EXPENDITURES				
	Certificated Salaries	6,718,307	6,943,832	7,082,709	7,224,363
	Classified Salaries	1,936,745	2,116,677	2,159,011	2,202,191
	Employee Benefits	3,600,567	3,759,433	3,826,053	3,886,211
	Books and Supplies	552,787	428,040	413,190	413,190
	Services/Other Operating	1,317,677	1,394,660	1,394,660	1,394,660
	Capital Outlay	200,169	140,000	140,000	140,000
	Other Outgo Direct Support/Indirect Costs	0 (224,621)	0 (118,757)	0 (61,450)	(61,450)
	TOTAL EXPENDITURES	14,101,631	14,663,885	14,954,173	15,199,165
c.	REVENUES LESS EXPENDITURES	2,879,087	2,912,383	2,562,161	2,437,329
D.	OTHER FINANCING SOURCE/USES				
	Interfund Transfers In	0	0	0	0
	Interfund Transfers Out	0	0	0	0
1	Other Sources	0	0	0	0
1	Contributions from Restricted	0	0	0	0
	Contributions from Unrestricted	(1,865,670)	(2,444,553)	(2,761,879)	(2,750,554)
	TOTAL OTHER FINANCING SOURCES/USES	(1,865,670)	(2,444,553)	(2,761,879)	(2,750,554)
E.	NET INCREASE (DECREASE) IN FUND BALANCE	1,013,417	467,830	(199,718)	(313,225)
F.	FUND BALANCE, RESERVES				
	Beginning Fund Balance, July 1	3,968,448	4,981,865	5,449,695	5,249,977
	Ending Fund Balance, June 30	4,981,865	5,449,695	5,249,977	4,936,752
	COMPONENTS OF ENDING BALANCE	.,	-,,		
	A) NONSPENDABLE		0.000	0.000	0.000
	Revolving Cash	2,306	2,306	2,306	2,306
	Prepaid Expenditures	22,132	22,132	22,132	22,132
	B) RESTRICTED	0	0	0	0
	C) UNASSIGNED & UNAPPROPRIATED				
	Lottery Carryover	809,676	792,759	792,759	792,759
	Current year estimated lottery	193,083	193,083	193,083	193,083
	Site Carryover	0	0	0	0
	Non-Spendable and Designated Reserves	1,027,197	1,010,280	1,010,280	1,010,280
	Undesignated Reserves	3,954,668	4,439,415	4,239,697	3,926,472
	Total Fund Balance	4,981,865	5,449,695	5,249,977	4,936,752
	Fund 17	435,220	435,220	435,220	435,220
		5,417,085	5,884,915	5,685,197	5,371,972
	Total Unrestricted		0,004,010	-10001101	-1-1-11012

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## Palermo Union School District 2023-24 Budget - Multi-Year Projection Fund 01 - General, Restricted Resources

		Estimated Actuals 2022/23	Original Budget 2023/24	Projected 2024/25	Projected 2025/26
A.	REVENUES				
	LCFF Revenues	0	0	0	0
	Federal Revenue	3,676,934	3,713,157	737,003	737,003
	State Revenue	5,529,949	3,557,974	2,842,167	2,840,681
	Local Revenue	1,036,898	946,755	946,755	946,755
	TOTAL REVENUES	10,243,781	8,217,886	4,525,925	4,524,439
В.	EXPENDITURES				
	Certificated Salaries	2,204,146	2,518,791	1,607,218	1,409,821
	Classified Salaries	1,178,060	1,042,085	976,927	816,839
	Employee Benefits	1,585,821	1,716,120	1,472,683	1,222,156
	Books and Supplies	686,213	603,018	427,447	288,155
	Services/Other Operating	1,002,423	821,305	625,365	641,244
	Capital Outlay	744,705	2,560,314	56,743	56,743
1	Other Outgo (Special Ed Bill Back)	1,185,112	1,595,058	1,595,058	1,595,058
	Direct Support/Indirect Costs	139,351	61,450	52,850	52,850
	TOTAL EXPENDITURES	8,725,831	10,918,141	6,814,291	6,082,866
C.	REVENUES LESS EXPENDITURES	1,517,950	(2,700,255)	(2,288,366)	(1,558,427)
D.	OTHER FINANCING SOURCE/USES	0	0	0	0
	Interfund Transfers In	0	0	0	0
	Interfund Transfers Out	0	0	0	0
1	Other Sources	0	0	0	0
	Contributions from Restricted	0	2,444,553	2,761,879	2,750,554
	Contributions from Unrestricted	1,865,670			
	TOTAL OTHER FINANCING SOURCE/USES	1,865,670	2,444,553	2,761,879	2,750,554
E.	NET INCREASE (DECREASE) IN FUND BALANCE	3,383,620	(255,702)	473,513	1,192,127
F.	FUND BALANCE, RESERVES				
	Beginning Fund Balance, July 1	1,627,741	5,011,361	4,755,659	5,229,172
	Ending Fund Balance, June 30	5,011,361	4,755,659	5,229,172	6,421,299
	COMPONENTS OF ENDING BALANCE				
	A) NONSPENDABLE				
	Revolving Cash	0	0	0	0
	Stores				
	B) RESTRICTED	5,011,361	4,755,659	5,229,172	6,421,299
	C) UNASSIGNED & UNAPPROPRIATED				
	Lottery Carryover				
	Current year estimated lottery				
	Other designated amounts				

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#### Budget, July 1 General Fund Multiyear Projections Unrestricted

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	17,268,080.00	-0.34%	17,209,325.00	0.71%	17,330,914.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3, Other State Revenues	8300-8599	237,638.00	0.79%	239,526.00	-0.96%	237,235.00
4. Other Local Revenues	8600-8799	70,550.00	-4.35%	67,483.00	1.28%	68,345.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(2,444,553.00)	12.98%	(2,761,879.00)	-0.41%	(2,750,554.00)
6. Total (Sum lines A1 thru A5c)		15,131,715.00	-2.49%	14,754,455.00	0.89%	14,885,940.00
B. EXPENDITURES AND OTHER FINANCING USES			542 2 H			
1. Certificated Salaries			1996 - P. 1			
a. Base Salaries				6,943,832.00	31 4 30	7,082,709.00
b. Step & Column Adjustment		12/10/2012		138,877.00		141,654.00
c. Cost-of-Living Adjustment		21212				
d. Other Adjustments		12-5-11			A by the second	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,943,832.00	2.00%	7,082,709.00	2.00%	7,224,363.00
2. Classified Salaries			North State		요즘 말을 관망한	
a. Base Salaries				2,116,677.00		2,159,011.00
b. Step & Column Adjustment			March Street	42,334.00		43,180.00
c. Cost-of-Living Adjustment		10 A 4				
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,116,677.00	2.00%	2,159,011.00	2.00%	2,202,191.00
3. Employee Benefits	3000-3999	3,759,433.00	1.77%	3,826,053.00	1.57%	3,886,211.00
4. Books and Supplies	4000-4999	428,040.00	-3.47%	413,190.00	0.00%	413,190.00
5. Services and Other Operating Expenditures	5000-5999	1,394,660.00	0.00%	1,394,660.00	0.00%	1,394,660.00
6. Capital Outlay	6000-6999	140,000.00	0.00%	140,000.00	0.00%	140,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(118,757.00)	-48.26%	(61,450.00)	0.00%	(61,450.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		14,663,885.00	1.98%	14,954,173.00	1.64%	15,199,165.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		467,830.00		(199,718.00)		(313,225.00)

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File: MYP, Version 6

Palermo Union Elementary Butte County		Genera	Projections		04 61523 00000 Form MY E8B6TWKS4K(2023-2		
Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)	
D. FUND BALANCE							
1. Net Beginning Fund Balance (Form 01, line F1e)		4,981,865.00		5,449,695.00	Plaston	5,249,977.00	
2. Ending Fund Balance (Sum lines C and D1)		5,449,695.00		5,249,977.00		4,936,752.00	
3. Components of Ending Fund Balance			1.2.2	1			
a. Nonspendable	9710-9719	24,438.00	1				
b. Restricted	9740			St a Site als	14572-513-14		
c. Committed			and the most				
1. Stabilization Arrangements	9750	0.00					
2. Other Commitments	9760	0.00					
d. Assigned	9780	985,842.00					
e. Unassigned/Unappropriated							
1. Reserve for Economic Uncertainties	9789	333,514.00			The second		
2. Unassigned/Unappropriated	9790	4,105,901.00		5,249,977.00	the first second	4,936,752.00	
f Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,449,695.00		5,249,977.00		4,936,752.00	
E. AVAILABLE RESERVES					The Descention		
1. General Fund					State States		
a. Stabilization Arrangements	9750	0.00		0.00		0.00	
b. Reserve for Economic Uncertainties	9789	333,514,00		0.00	Section an	0.00	
c. Unassigned/Unappropriated	9790	4,105,901.00		5,249,977.00		4,936,752.00	
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)					-		
2. Special Reserve Fund - Noncapital Outlay (Fund 17)							
a. Stabilization Arrangements	9750						
b. Reserve for Economic Uncertainties	9789	441,220.00					
c. Unassigned/Unappropriated	9790						
3. Total Available Reserves (Sum lines E1a thru E2c)		4,880,635.00		5,249,977.00		4,936,752.00	

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

#### Budget, July 1 General Fund Multiyear Projections Restricted

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,713,157.00	-80.15%	737,003.00	0.00%	737,003.00
3. Other State Revenues	8300-8599	3,557,974.00	-20.12%	2,842,167.00	-0.05%	2,840,681.00
4. Other Local Revenues	8600-8799	946,755.00	0.00%	946,755.00	0.00%	946,755.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0,00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	2,444,553.00	12.98%	2,761,879.00	-0.41%	2,750,554.00
6. Total (Sum lines A1 thru A5c)		10,662,439.00	-31.65%	7,287,804.00	-0.18%	7,274,993.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		2019-133		2,518,791.00		1,607,218.00
b. Step & Column Adjustment		Section 2 and		24,514.00	el al como	27,644.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(936,087.00)		(225,041.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,518,791.00	-36.19%	1,607,218.00	-12.28%	1,409,821.00
2. Classified Salaries			The second second		1.2.35.1.1	
a. Base Salaries		12 3 1 2 3		1,042,085.00		976,927.00
b. Step & Column Adjustment				19,155.00		16,016.00
c. Cost-of-Living Adjustment			43.08.20		1.11 2.202	
d. Other Adjustments		145 M 1992 M		(84,313.00)		(176,105.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,042,085.00	-6.25%	976,927.00	-16.39%	816,838.00
3. Employ ee Benefits	3000-3999	1,716,120.00	-14.19%	1,472,683.00	-17.01%	1,222,156.00
4. Books and Supplies	4000-4999	603,016.00	-29.12%	427,447.00	-32.59%	288,155.00
5. Services and Other Operating Expenditures	5000-5999	821,305.00	-23.86%	625,365.00	2.54%	641,244.00
6. Capital Outlay	6000-6999	2,560,314.00	-97.78%	56,743.00	0.00%	56,743.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,595,058.00	0.00%	1,595,058.00	0.00%	1,595,058.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	61,450.00	-14.00%	52,850.00	0.00%	52,850.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11, Total (Sum lines B1 thru B10)		10,918,139.00	-37.59%	6,814,291.00	-10.73%	6,082,865.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(255,700.00)		473,513.00		1,192,128.00

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#### Budget, July 1 General Fund Multiyear Projections Restricted

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,011,361,00		4,755,661.00		5,229,174.00
2. Ending Fund Balance (Sum lines C and D1)		4,755,661.00		5,229,174.00		6,421,302.00
3. Components of Ending Fund Balance					1. 1. 1. 1. 1. 1.	
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,755,661.00	r = r	5,229,174.00		6,421,302.00
c. Committed			142 344 101		28 - 20	AND STREET
1. Stabilization Arrangements	9750				1.	Sector Parks
2. Other Commitments	9760	All the second second	Mar Star	S. I. CARNER /		Strengt .
d, Assigned	9780		States.	Status 3	an 3. a 1.a	and the second
e. Unassigned/Unappropriated		12010				e contra aller e -
1. Reserve for Economic Uncertainties	9789				and the second	
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,755,661.00		5,229,174.00		6,421,302.00
E. AVAILABLE RESERVES			옷 집 속한 집값			
1. General Fund				10. Sec. 9		a the second second
a. Stabilization Arrangements	9750					and the second
b. Reserve for Economic Uncertainties	9789	Sec. 1				
c. Unassigned/Unappropriated	9790	No. The Sol	1345.27	(**********)	la francisco de la	
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						and a set of the
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			All real and			
a. Stabilization Arrangements	9750	Car I Prove	E se mars ?		1.1.1.1	NUMBER OF STREET
b. Reserve for Economic Uncertainties	9789		a ha a la			
c. Unassigned/Unappropriated	9790				1 - Carlo I -	the second of
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Salaries and benefits have been adjusted for expenditures paid for with one time funds.

#### Budget, July 1 General Fund Multiyear Projections Unrestricted/Restricted

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	17,268,080.00	-0.34%	17,209,325.00	0.71%	17,330,914.00
2. Federal Revenues	8100-8299	3,713,157.00	-80.15%	737,003.00	0.00%	737,003.00
3. Other State Revenues	8300-8599	3,795,612.00	-18.81%	3,081,693.00	-0.12%	3,077,916.00
4. Other Local Revenues	8600-8799	1,017,305.00	-0.30%	1,014,238.00	0.08%	1,015,100.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		25,794,154.00	-14.55%	22,042,259.00	0.54%	22,160,933.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries			1. 1. 1. 1. 1.	9,462,623.00		8,689,927.00
b. Step & Column Adjustment				163,391.00		169,298,00
c. Cost-of-Living Adjustment				0.00	en la puere	0.00
d. Other Adjustments				(936,087.00)	and the second	(225,041.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,462,623.00	-8.17%	8,689,927.00	-0.64%	8,634,184.00
2. Classified Salaries						
a. Base Salaries				3,158,762.00		3,135,938.00
b. Step & Column Adjustment		- 12 A.S.		61,489.00		59,196.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(84,313.00)		(176,105.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,158,762.00	-0.72%	3,135,938.00	-3.73%	3,019,029.00
3. Employee Benefits	3000-3999	5,475,553.00	-3.23%	5,298,736.00	-3.59%	5,108,367.00
4. Books and Supplies	4000-4999	1,031,056.00	-18.47%	840,637.00	-16.57%	701,345.00
5. Services and Other Operating Expenditures	5000-5999	2,215,965.00	-8.84%	2,020,025.00	0.79%	2,035,904.00
6. Capital Outlay	6000-6999	2,700,314.00	- <del>9</del> 2.71%	196,743.00	0.00%	196,743.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,595,058.00	0.00%	1,595,058.00	0.00%	1,595,058.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(57,307.00)	-84.99%	(8,600.00)	0.00%	(8,600.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		119150 (Kan L)		0.00		0.00
11. Total (Sum lines B1 thru B10)		25,582,024.00	-14.91%	21,768,464.00	-2.23%	21,282,030.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		212,130.00		273,795.00		878,903.00

#### Budget, July 1 General Fund Multiyear Projections Unrestricted/Restricted

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D, FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,993,226.00		10,205,356.00		10,479,151,00
2, Ending Fund Balance (Sum lines C and D1)		10,205,356,00		10,479,151.00		11,358,054.00
3. Components of Ending Fund Balance			Service in the			
a. Nonspendable	9710-9719	24,438.00	1.22	0.00		0.00
b. Restricted	9740	4,755,661.00		5,229,174.00	방법에서 영영	6,421,302.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00	War and the	0.00		0.00
d. Assigned	9780	985,842.00	1. 1. 1. A. 1. 11	0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	333,514.00		0.00		0.00
2. Unassigned/Unappropriated	9790	4,105,901.00		5,249,977.00		4,936,752.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,205,356.00		10,479,151.00		11,358,054,00
E. AVAILABLE RESERVES						
			1.1.1.1.1.1.1		5 . Ko 200	
1. General Fund	0750	0.00		0.00		0.00
a. Stabilization Arrangements	9750	0.00		0.00	Sector marine &	0.00
<ul> <li>b. Reserve for Economic</li> <li>Uncertainties</li> </ul>	9789	333,514.00		0.00		0.00
c. Unassigned/Unappropriated	9790	4,105,901.00	1.12.2.2.1	5,249,977.00	Sec. Sec.	4,936,752.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z		1. 18 1	0.00	112	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00	Lind Lines 14	0.00	in the second	0.00
b, Reserve for Economic	9789	441,220.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00	Sector Part - 24	0.00	10	0.00
3, Total Available Reserves - by Amount (Sum línes E1a thru E2c)		4,880,635.00		5,249,977.00	i - minter	4,936,752.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		19.08%		24.12%		23.20%
F. RECOMMENDED RESERVES		-52.00 0 - 75		100000000000000000000000000000000000000		
1. Special Education Pass-through Exclusions		2444 (777) 				
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):				itatish valoret Liji u		
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

#### Budget, July 1 General Fund Multiyear Projections Unrestricted/Restricted

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<ul> <li>b. If you are the SELPA AU and are excluding special education pass-through funds:</li> <li>1. Enter the name(s) of the</li> </ul>						
SELPA(s):						
2. Special education pass- through funds						
(Column A: Fund 10, resources 3300-3499, 6500- 6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent y ears 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col, A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter						
projections)		1,099.04		1,099.04	1 Bach	1,099.04
<ol> <li>Calculating the Reserves</li> <li>a. Expenditures and Other Financing Uses (Line B11)</li> </ol>		25,582,024.00		21,768,464.00		21,282,030.00
b. Plus: Special Education Pass- through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		25,582,024.00		21,768,464.00		21,282,030.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for						
calculation details)		3.00%	Same 22	3.00%	1 2 1	3.00%
e₊ Reserve Standard - By Percent (Line F3c times F3d)		767,460.72	1	653,053.92		638,460.90
f. Reserv e Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		767,460.72		653,053.92		638,460.90
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

# MISCELLANEOUS FORMS

	NUAL BUDGET REPOR 1, 2023 Budget Adopt							
x	Select applicable boxes: 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.							
х	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 av ailable for	inspection at:	Public Hearing	:				
	Place:	7390 Buildog Way, Palermo	Place:	7390 Bulldog Way				
	Date:	06/16/2023	Date:	06/21/2023				
			Time:	5:00 p.m.				
	Adoption Date:	06/28/2023						
	Signed:							
	1	Clerk/Secretary of the Governing Board						
		(Original signature required)						
	Contact person for a	dditional information on the budget reports:						
	Name:	Ruthie Anaya	Telephone:	530-533-4842 ext 6				
	Title: Assistant Superintendent of Business			ranay a@palermok8.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

RITERIA	A 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)						
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			
SUPPLEN	MENTAL 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		

#### Budget, July 1 FINANCIAL REPORTS 2023-24 Budget School District Certification

UPPLEN	IENTAL 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?	n/a	
S7a	Postemploy ment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		x
		If yes, are they lifetime benefits?	x	
		If yes, do benefits continue beyond age 65?	x	
		<ul> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		x
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	x	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	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;	06/28	/2023
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		x
DDITIO	NAL 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	
DDITION	AL 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	

 $\hat{\boldsymbol{x}}$ 

ANNUAL CERT	IFICATION REGARDING SELF-INSURED WORKERS' COMPENS	ATION CLAIMS					
superintendent	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:						
O	ur district is self-insured for workers' compensation claims as define	d in Education Code Section 42141(a):					
	Total liabilities actuarially determined:		S				
	Less: Amount of total liabilities reserved in budget:		s				
	Estimated accrued but unfunded liabilities:		\$	0.00			
X Th	is school district is self-insured for workers' compensation claims th	rough a JPA, and offers the following information:					
	Butte Schools Self Funded program/North Bay Schools Insurance	Authority					
The signed	is school district is not self-insured for workers' compensation claim		ng: 06/28/2023				
	Clerk/Secretary of the Governing Board						
	(Original signature required)						
For additional in	formation on this certification, please contact:						
Name:	Ruthie Anaya						
Title:	Assistant Superintendent of Business						
Telephone:	530-533-4842 ext. 6						
E-mail:	ranay a@palermok8.org						

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget,

## CRITERIA AND STANDARDS

#### 1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1.001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	1,099.04	
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		1,266	1,266		
Charter School					
	Total ADA	1,266	1,266	N/A	Met
Second Prior Year (2021-22)					
District Regular		1,266	1,264		
Charter School					
	Total ADA	1,266	1,264	0.2%	Met
First Prior Year (2022-23)					
District Regular		1,082	1,220		
Charter School			0		
	Total ADA	1,082	1,220	N/A	Met
Budget Year (2023-24)					
District Regular		1,167			
Charter School		0			
	Total ADA	1,167			

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

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

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

Explanation: (required if NOT met)

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

Explanation:

(required if NOT met)

#### 2023-24 Budget, July 1 General Fund School District Criterla and Standards Review

#### 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):	1,099.0	
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.

#### Enrollment Enrollment Variance Level (If **CBEDS** Actual Budget is greater than Actual, Status Budget Fiscal Year else N/A) Third Prior Year (2020-21) 1,278 1,305 District Regular Charter School 2.1% Not Met **Total Enrollment** 1,305 1,278 Second Prior Year (2021-22) District Regular 1,278 1,249 Charter School Not Met Total Enrollment 1,278 1,249 2.3% First Prior Year (2022-23) District Regular 1.208 1,197 Charter School 1.197 Met **Total Enrollment** 1,208 0.9% Budget Year (2023-24) 1.208 District Regular Charter School Total Enrollment 1,208

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

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

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

### Explanation:

(required if NOT met)

The district experienced a larger decline in enrollment than anticipated after the return to school from COVID. Enrollment has stabilized for the past 2 years.

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

Explanation:

(required if NOT met)

The district experienced a larger decline in enrollment than anticipated after the return to school from COVID. Enrollment has stabilized for the past 2 years.

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

#### 3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0,5%),

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	1,266	1,278	
Charter School		0	
Total ADA/Enrollment	1,266	1,278	99.1%
Second Prior Year (2021-22)			
District Regular	1,082	1,249	
Charter School	0		
Total ADA/Enrollment	1,082	1,249	86.6%
First Prior Year (2022-23)			
District Regular	1,099	1,197	
Charter School			
Total ADA/Enrollment	1,099	1,197	91.8%
		Historical Average Ratio:	92,5%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%):

93.0%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	1,099	1,208		
Charter School	0			
Total ADA/Enrollment	1,099	1,208	91.0%	Met
1st Subsequent Year (2024-25)				
District Regular	1,099	1,211		
Charter School				
Total ADA/EnrolIment	1,099	1,211	90.8%	Met
2nd Subsequent Year (2025-26)				
District Regular	1,099	1,211	n	
Charter School				
Total ADA/Enrollment	1,099	1,211	90.8%	Met

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

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

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

Explanation:

(required if NOT met)

#### 4. CRITERION: LCFF Revenue

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue Standard selected:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

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	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 1 - Chang	e in Population	(2022-23)	(2023-24)	(2024-25)	(2025-26)
a.	ADA (Funded) (Form A, lines A6 and C4)	1,220.42	1,166.58	1,112,73	1,083,57
b.	Prior Year ADA (Funded)		1,220.42	1,166,58	1,112.73
с.	Difference (Step 1a minus Step 1b)		(53.84)	(53.85)	(29, 16)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(4.41%)	(4.62%)	(2.62%)
Step 2 - Chang	e in Funding Level				
a,	Prior Year LCFF Funding		16,533,568.00	17,268,080.00	17,208,642.00
b1.	COLA percentage		8,22%	3.94%	3.29%
b2.	COLA amount (proxy for purposes of this criterio	n)	1,359,059.29	680,362.35	566,164.32
C,	Percent Change Due to Funding Level (Step 2b2	divided by Step 2a)	8.22%	3.94%	3.29%
Step 3 - Total C	Change in Population and Funding Level (Step 1d plus	Step 2c)	3.81%	(-68%)	.67%
	LCFF Reven	ue Standard (Step 3, plus/minus 1%):	2.81% to 4.81%	-1.68% to 0.32%	-0.33% to 1.67%

Palermo	Union	Elementary
Butte Co	unty	

#### 4A2. Alternate LCFF Revenue Standard - Basic Ald

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated,

#### Basic Aid District Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,787,134.00	1,864,555.00		
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	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	16,573,454.00	17,282,659.00	17,209,325.00	17,330,914.00
District's Proj	ected Change in LCFF Revenue:	4.28%	(.42%)	.71%
	LCFF Revenue Standard	2.81% to 4.81%	-1.68% to 0.32%	-0.33% to 1.67%
	Status:	Met	Met	Met

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

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

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

Explanation:

(required if NOT met)

#### 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

		Estimated/Unaudited Actuals - Unrestricted (Resources 0000- 1999)		Ratio	
		Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
Fiscal Year		(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures	
Third Prior Year (2020-21)		10,901,233,17	11,940,850.99	91.3%	
Second Prior Year (2021-22)		11,567,395.28	13,292,345.30	87.0%	
First Prior Year (2022-23)		12,255,619.00	14,101,631,00	86.9%	
			Historical Average Ratio:	88.4%	
			Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	District's Reserve Standard Per	centage (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 re	eserve standard percentage):	85.4% to 91.4%	85.4% to 91.4%	85.4% to 91.4%
		22			

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 lwo subsequent years. All other data are extracted or calculated.

	Budget - Un	restricted		
	(Resources 0	0000-1999)		
	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2023-24)	12,819,942.00	14,663,885.00	87.4%	Met
1st Subsequent Year (2024-25)	13,067,773.00	14,954,173.00	87.4%	Met
2nd Subsequent Year (2025-26)	13,312,765.00	15,199,165.00	87.6%	Met

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

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

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

#### Explanation:

(required if NOT met)

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

#### 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	1st Subsequent Year	2nd Subsequent Yea
	(2023-24)	(2024-25)	(2025-26)
1. District's Change in Population and Funding Level			
(Criterion 4A1, Step 3):	3.81%	(.68%)	.67%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-6.19% to 13.81%	-10.68% to 9.32%	-9.33% to 10.67%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-1.19% to 8.81%	-5.68% to 4.32%	-4.33% to 5.67%

#### 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.

			Percent Change	Change Is Outside
Object Range / Fiscal Year		Amount	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Ob	ects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)		3,676,934.00		
Budget Year (2023-24)		3,713,157.00	.99%	No
1st Subsequent Year (2024-25)		737,003.00	(80_15%)	Yes
2nd Subsequent Year (2025-26)		737,003.00	0.00%	No
Explanation				
(required if Ye		n adjusted for a reduction in one time t	unding.	
Other State Revenue (Fund 01,	Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)		5,764,632,00		
Budget Year (2023-24)		3,795,612,00	(34.16%)	Yes
1st Subsequent Year (2024-25)		3,081,693.00	(18.81%)	Yes
2nd Subsequent Year (2025-26)		3,077,916.00	(.12%)	No
Explanation	Reduction in one time fundin			
(required if Ye		g.		
	/			
Other Local Revenue (Fund 01	, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)		1,228,679.00		
Budget Year (2023-24)		1,017,305.00	(17,20%)	Yes
1st Subsequent Year (2024-25)		1,014,238.00	(.30%)	No
2nd Subsequent Year (2025-26)		1,015,100.00	.08%	No
Explanation		unding related to EFC monies.		
(required if Ye	;)			

Palermo Union Element Butte County					04 61523 0000000 Form 01CS E8B6TWKS4K(2023-24)
Bo	oks and Supplies (Fund 01, Objects 4000-49	99) (Form MYP, Line B4)			
First Prior Year (2022-23	3)		1,239,000.00		
Budget Year (2023-24)			1,031,056.00	(16.78%)	Yes
1st Subsequent Year (20	024-25)		840,637.00	(18.47%)	Yes
2nd Subsequent Year (2	025-26)		701,345.00	(16.57%)	Yes
	Explanation: (required if Yes)	Reductions related to expiration	of one time funds,		
Ser	vices and Other Operating Expenditures (Fu	Ind 01, Objects 5000-5999) (Form !	MYP, Line B5)		
First Prior Year (2022-23	3)		2,320,100.00		
Budget Year (2023-24)			2,215,965.00	(4.49%)	Yes
1st Subsequent Year (20	024-25)		2,020,025.00	(8,84%)	Yes
2nd Subsequent Year (2	025-26)		2,035,904.00	.79%	No
	Explanation: (required if Yes)		in one time funds and educator effe	ectiveness grant monies.	
6C. Calculating the Di	strict's Change in Total Operating Revenues	and Expenditures (Section 6A, L	ine 2)		
DATA ENTRY: All data a	are extracted or calculated.			Percent Change	
Object Range / Fiscal Y	еаг		Amount	Over Previous Year	Status
-	al Enderst, Other State, and Other Logal Ro	(Criterion 6P)			
First Prior Year (2022-23	tal Federal, Other State, and Other Local Re	Vende (Criterion ob)	10,670,245.00		
Budget Year (2023-24)	<i>,</i> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		8,526,074.00	(20.09%)	Not Met
	024.25		4,832,934.00	(43.32%)	Not Met
1st Subsequent Year (20 2nd Subsequent Year (20			4,830,019.00	(.06%)	Met
2110 0000000000000000000000000000000000					1
Tot	tal Books and Supplies, and Services and O	ther Operating Expenditures (Crit	terion 6B)		
First Prior Year (2022-23	3)		3,559,100.00		1
Budget Year (2023-24)			3,247,021.00	(8.77%)	Not Met
1st Subsequent Year (2	024-25)		2,860,662.00	(11.90%)	Not Met
2nd Subsequent Year (2	2025-26)		2,737,249.00	(4.31%)	Met
		litures to the Steedend Devector	Pango		
6D. Comparison of Dis	strict Total Operating Revenues and Expend	interes to the Standard Percentage			
DATA ENTRY: Explanat	ions are linked from Section 6B if the status in	Section 6C is not met; no entry is a	llowed below.		
pro	ANDARD NOT MET - Projected total operating r jected change, descriptions of the methods and indard must be entered in Section 6A above and	l assumptions used in the projections	s, and what changes, if any, will be	budget or two subsequent fi made to bring the projected o	scal years. Reasons for the perating revenues within the
	Explanation:	Subsequent years have been a	adjusted for a reduction in one time I	unding.	
	Federal Revenue	Subsequence y card nave been a			
	(linked from 6B				
	if NOT met)				

Explanation:

Other State Revenue (linked from 6B

if NOT met)

Explanation:

Other Local Revenue (linked from 6B if NOT met) Reduction in one time funding.

Decrease in one time erate funding related to EFC monies.

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

### Explanation:

Books and Supplies (linked from 6B

if NOT met)

#### Explanation:

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

Reductions related to expiration of one time funds.

Reductions related to reduction in one time funds and educator effectiveness grant monies.

#### 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, 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?



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)

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)				
b. Plus: Pass-through Revenues and Apportionments {Line 1b, if line 1a is No)	22,423,185.00	3% Required Minimum Contribution	Budgeted Contribution <sup>1</sup> to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	22,423,185.00	672,695.55	628,850.00	Not Met

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

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

х

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)])

Explanation: (required if NOT met and Other is marked) RRM will be monitored and adjusted as necessary

Other (explanation must be provided)

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

#### 8. CRITERION: Deficit Spending

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

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

#### DATA ENTRY: All data are extracted or calculated.

		Third Prior Year	Second Prior Year	First Prior Year
	M	(2020-21)	(2021-22)	(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)	530,801.38	565,374.74	684,220.00
	c. Unassigned/Unappropriated			
	(Funds 01 and 17, Object 9790)	2,355,064.15	2,647,034.67	3,705,668.00
	d. Negative General Fund Ending Balances in Restricted			
	Resources (Fund 01, Object 979Z, if negative, for each of			
	resources 2000-9999)	0,00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	2,885,865.53	3,212,409,41	4,389,888.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses			
	(Fund 01, objects 1000-7999)	17,999,073.03	19,692,249.35	22,827,462.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources			
	3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses			
	(Line 2a plus Line 2b)	17,999,073,03	19,692,249.35	22,827,462.00
3.	District's Available Reserve Percentage			
	(Line 1e divided by Line 2c)	16.0%	16.3%	19.2%
	District's Deficit Spending Standard Percentage Levels	I		
	(Line 3 times 1/3):	5.3%	5.4%	6.4%

<sup>1</sup>Av ailable 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, Fund,

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

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

#### DATA ENTRY: All data are extracted or calculated.

	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000- 7999)	Balance is negalive, else N/A)	Status
Third Prior Year (2020-21)	30,195.63	11,940,850.99	N/A	Met
Second Prior Year (2021-22)	286,539.84	13,292,345.30	N/A	Met
First Prior Year (2022-23)	1,013,417.00	14,101,631.00	N/A	Met
Budget Year (2023-24) (Information only)	467,830.00	14,663,885.00		

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

DATA ENTRY: Enter an explanation if the standard is not met.
1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years,

# Explanation:

(required if NOT met)

#### **CRITERION: Fund Balance** 9.

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 Lev el 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
<sup>1</sup> Percentage levels equate to a rate of d		

recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4): 1,107

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.

	Unrestricted General F	Unrestricted General Fund Beginning Balance <sup>2</sup>			
	(Form 01, Line F1e,	Unrestricted Column)	Variance Level		
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status	
Third Prior Year (2020-21)	3,358,110.00	3,651,713.22	N/A	Met	
Second Prior Year (2021-22)	3,203,271.00	3,681,908.85	N/A	Met	
First Prior Year (2022-23)	3,584,472.00	3,968,448.00	N/A	Met	
Budget Year (2023-24) (Information only)	4,981,865.00				
	<sup>2</sup> Adjusted beginning balance, i	including audit adjustments and o	ther restatements (objects 9791-97	795)	

# 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 y ears.

Explanation:

(required if NOT met)

#### 10. CRITERION: Reserves

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

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

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

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

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238,02, rounded to the nearest thousand.

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4	1,099	1,099	1,099
Subsequent Years, Form MYP, Line F2, if available,)			
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?

- If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s):

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

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

2.

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.

			2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
Expenditures and Other Financing Uses			
(Fund 01, objects 1000-7999) (Form MYP, Line B11)	25,582,024.00	21,768,464.00	21,282,030.00
Plus: Special Education Pass-through			
(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
Total Expenditures and Other Financing Uses			
(Line B1 plus Line B2)	25,582,024.00	21,768,464.00	21,282,030.00
Reserve Standard Percentage Level	3%	3%	3%
Reserve Standard - by Percent			
(Line B3 times Line B4)	767,460.72	653,053.92	638,460.90
Reserve Standard - by Amount			
	(Fund 01, objects 1000-7999) (Form MYP, Line B11) Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) Total Expenditures and Other Financing Uses (Line B1 plus Line B2) Reserv e Standard Percentage Level Reserv e Standard - by Percent (Line B3 times Line B4)	(Fund 01, objects 1000-7999) (Form MYP, Line B11)     25,582,024.00       Plus: Special Education Pass-through     (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)       Total Expenditures and Other Financing Uses     25,582,024.00       (Line B1 plus Line B2)     25,582,024.00       Reserve Standard Percentage Level     3%       Reserve Standard - by Percent     767,460.72	(Fund 01, objects 1000-7999) (Form MYP, Line B11)     25,582,024.00     21,768,464.00       Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)         Total Expenditures and Other Financing Uses (Line B1 plus Line B2)     25,582,024.00     21,768,464.00       Reserve Standard Percentage Level     3%     3%       Reserve Standard - by Percent (Line B3 times Line B4)     767,460.72     653,053.92

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: CS\_District, Version 5 Yes

Palermo Union Elementary Butte County		General Fund School District Criteria and Standards Review		Form 01CS E8B6TWKS4K(2023-24)
	(\$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)	767,460.72	653,053.92	638,460.90
10C. Calculatin	g the District's Budgeted Reserve Amount			

2023-24 Budget, July 1

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.

leserve Amount	ts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2023-24)	1st Subsequent Year (2024- 25)	2nd Subsequent Year (2025-26)
<b>1</b> :+:	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)	333,514,00		
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	4,105,901.00	5,249,977.00	4,936,752,00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	441,220.00		
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)	4,880,635.00	5,249,977.00	4,936,752.00
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	19.08%	24.12%	23.20%
	District's Reserve Standard			
	(Section 10B, Line 7):	767,460.72	653,053.92	638,460.90
	Slatus:	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)

04 61523 0000000

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

SUPPLEMENTAL	INFORMATION	
DATA ENTRY: CI	ick the appropriate Yes or No button for items S1 through S4, Enter an explanation for each Yes answer,	
S1.	Contingent Liabilities	
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	No
1b.	If Yes, identify the liabilities and how they may impact the budget:	
S2.	Use of One-time Revenues for Ongoing Expenditures	
1a,	Does your district have ongoing general fund expenditures in the budget in excess of one percent of	
	the total general fund expenditures that are funded with one-time resources?	No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the f	ollowing 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)	(1,865,670.00)			
Budget Year (2023-24)	(2,444,553.00)	578,883.00	31,0%	Not Met
1st Subsequent Year (2024-25)	(2,761,879.00)	317,326.00	13,0%	Not Met
2nd Subsequent Year (2025-26)	(2,750,554.00)	(11,325.00)	(.4%)	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)				
Budgel 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 b	udget?			Yes

\*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:	There is a projected increase in the special education billback from BCOE. This estimate will be adjusted at first interim.
	(required if NOT met)	
1b.	MET - Projected transfers in have not changed by	more than the standard for the budget and two subsequent fiscal years.
	Explanation:	
	(required if NOT met)	

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

# Explanation: (required if NOT met)

1d. YES - Capital projects exist that may impact the general fund operational budget, Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

#### Project Information:

(required if YES)

The district is adding relocatable buildings at three sites. The plan is to use ESSER III funding for these projects

The Board and district administration is aware that the project may exceed the ESSER III funding that is available and they may

need to use reserves to help fund the project. The district does not have an estimated cost of the project as of budget adoption.

#### S6. Long-term Commitments

Identify all existing and new multiyear commitments' 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.

No

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

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

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

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

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

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.

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

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

TOTAL:		0

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Pay ment	Annual Payment
Type of Commitment (continued)	(P&!)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				· · · · ·
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	
Has total annual payment increase	d over prior year (2022-23)?	No	No	No

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

DATA ENTRY: Enter an explanation if Yes,

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

Explanation:

(required if Yes

to increase in total

annual pay ments)

#### 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?

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.

N/A

Explanation: (required if Yes)

#### S7. Unfunded Llabilities

Estimate the unfunded liability for postemploy ment 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; lhere are no extractions in this section except the budget year data on line 5b.

1	Does your district provide postemployment benefits other	
	than pensions (OPEB)? (If No, skip items 2-5)	Yes
2.	For the district's OPEB:	
	a. Are they lifetime benefits?	No
	b. Do benefits continue past age 65?	No
		······································

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

Various requirements based on MOUs. The district provides a contribution towards medical, dental and vision until age 65,

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Pay-as-you-go				
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance o	r	Self-Insurance Fund	Governmental Fund		
	gov ernmental fund		0	0		
4.	OPEB Liabilities					
	a. Total OPEB liability		2,979,528.00			
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00				
	c. Total/Net OPEB liability (Line 4a minus Line 4b)		2,979,528.00			
	d. Is total OPEB liability based on the district's estimate					
	or an actuarial valuation?	Actuarial				
	$\mathbf{e}_{\mathrm{s}}$ If based on an actuarial valuation, indicate the measurement date					
	of the OPEB valuation		6/30/2022			
		Budget Year	1st Subsequent Year	2nd Subsequent Year		
5.	OPEB Contributions	(2023-24)	(2024-25)	(2025-26)		
	a. OPEB actuarially determined contribution (ADC), if available, per					
	actuarial valuation or Alternative Measurement					
	Method	0.00	0.00	0-00		
	<ul> <li>b. OPEB amount contributed (for this purpose, include premiums paid to a self- insurance fund) (funds 01-70, objects 3701-3752)</li> </ul>	70,000.00	70,000.00	70,000-00		
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	70,000.00	70,000.00	70,000-00		
	d. Number of retirees receiving OPEB benefits	12.00	12.00	12.00		

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

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

- 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)
- 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

 Budget Year
 1st Subsequent Year
 2nd Subsequent Year

 (2023-24)
 (2024-25)
 (2025-26)

Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programsb. Amount contributed (funded) for self-insurance programs

Palermo	Union	Elementary	
Butte Co	unty		

4.

\_\_\_\_\_

No

Page 23

#### 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

DAIA ENTRE: E	anter all applicable data items; there are no exti	actions in this section.					
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year		
		(2022-23)	(2023-24)	(2024-25)	(2025-26)		
Number of certif equivalent(FTE)	icated (non-management) full - time - positions	82	87	87	87		
Cartificated (No	on-management) Salary and Benefit Negotia	tions					
1:	Are salary and benefit negotiations settled f			No			
	Are saidly and benchit negotiations section i	If Yes, and the corresponding public discle		No			
		filed with the COE, complete questions 2 a					
		If Yes, and the corresponding public discl been filed with the COE, complete question					
		If No, identify the unsettled negotiations i	ncluding any prior year unsettled	negotiations and then complete	questions 6 and 7.		
		Compensation and health benefit contribu	tions.				
Negotiations Set	tled						
2a.	Per Government Code Section 3547.5(a), da	ate of public disclosure board meeting:					
2b.	2b. Per Government Code Section 3547.5(b), was the agreement certified						
	by the district superintendent and chief busi	ness official?					
		If Yes, date of Superintendent and CBO of	ertification:				
3.	Per Government Code Section 3547.5(c), wa	as a budget revision adopted					
	to meet the costs of the agreement?						
		If Yes, date of budget revision board ado	ption:		5		
4.	Period covered by the agreement:	Begin Date:		End Date:			
5.	Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year		
			(2023-24)	(2024-25)	(2025-26)		
	Is the cost of salary settlement included in	the budget and multiyear					
	projections (MYPs)?						
		One Year Agreement					
		Total cost of salary settlement					
		% change in salary schedule from prior year					
		or					
		Multiyear Agreement					
		Total cost of salary settlement					
		% change in salary schedule from prior year (may enter text, such as "Reopener")					

~

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review 04 61523 0000000 Form 01CS E8B6TWKS4K(2023-24)

3

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

Palermo Union El Butte County	ementary Gener	udget, July 1 ral Fund ia and Standards Review		04 61523 0000000 Form 01CS E8B6TWKS4K(2023-24)
Negotiations Not	Settled			
6.	Cost of a one percent increase in salary and statutory benefits	94000		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Nor	r-management) Health and Welfare (H&W) Benefits	(2023-24)	(2024-25)	(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	1079093	1079093	1079093
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%
Certificated (Non	-management) Prior Year Settlements			X
Are any new costs	s 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:			
_		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non	-management) Step and Column Adjustments	(2023-24)	(2024-25)	(2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	160000	163391	169300
3.	Percent change in step & column over prior year	2.0%	2.0%	2.0%
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non	-management) Attrition (layoffs and retirements)	(2023-24)	(2024-25)	(2025-26)
1.	Are savings from attrition included in the budget and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in			

# Certificated (Non-management) - Other

the budget and MYPs?

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

Certificated work year extended to 185 days

Palermo Union Butte County	Elementary	2023-24 Budget, J General Fund School District Criterla and S			04 61523 000000 Form 01CS E8B6TWKS4K(2023-24)		
S8B. Cost An	alysis of District's Labor Agreements - Clas	sified (Non-management) Employees					
DATA ENTRY:	Enter all applicable data items; there are no ex	tractions in this section,					
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year		
		(2022-23)	(2023-24)	(2024-25)	(2025-26)		
Number of clas	ssified(non - management) FTE positions	61.56	61,5	61.56	61.56		
Classified (No	on-management) Salary and Benefit Negotia	tions		[]			
1.	Are salary and benefit negotiations settled	for the budget year?		No			
		If Yes, and the corresponding public discle	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 discle	osure documents have not be	en filed with the COE, complete q	uestions 2-5.		
		If No, identify the unsettled negotiations i	ncluding any prìor year unsett	ed negotiations and then complete	e questions 6 and 7,		
		Compensation					
Negotiations S	ettled						
2a.	Per Government Code Section 3547.5(a), o	date of public disclosure					
	board meeting:	I meeting:					
2b.	Per Government Code Section 3547.5(b), v	ction 3547.5(b), was the agreement certified					
	by the district superintendent and chief business official?						
		If Yes, date of Superintendent and CBO certification:					
3,	Per Government Code Section 3547.5(c), v	was a budget revision adopted					
	to meet the costs of the agreement?						
		If Yes, date of budget revision board ado	ption:		Ť		
4.	Period covered by the agreement:	Begin Date:		End Date:			
5.	Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year		
			(2023-24)	(2024-25)	(2025-26)		
	Is the cost of salary settlement included in	n the budget and multiyear					
	projections (MYPs)?						
		One Year Agreement		1			
		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 sale	ary commitments:			

×.

Palermo Union E Butte County	lementary	23-24 Budget, July 1 General Fund t Criteria and Standards Review		04 61523 0000000 Form 01CS E8B6TWKS4K(2023-24)
Negotiations Not	Settled			
6,	Cost of a one percent increase in salary and statutory benefits	\$34,000		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-	management) Health and Welfare (H&W) Benefits	(2023-24)	(2024-25)	(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	504218	504218	504218
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%
Classified (Non-	management) Prior Year Settlements			
Are any new cost	s 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:			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
ol :5 (/)		(2023-24)	(2024-25)	(2025-26)
Classified (Non-	management) Step and Column Adjustments	(2023-24)	(2024-25)	(2025-20)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	60000	61500	59200
З,	Percent change in step & column over prior year	2.0%	2.0%	0.0%
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-	management) Attrition (layoffs and retirements)	(2023-24)	(2024-25)	(2025-26)
1.	Are savings from attrition included in the budget and MYPs?			

Are additional H&W benefits for those laid-off or retired employees included in 2. 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.):

The district is planning on reducing classified staffing in future years as one time funding expires.

04 61523 0000000

2023-24 Budget, Ju Palermo Union Elementary General Fund Butte County School District Criteria and St			1		04 61523 0000000 Form 01CS E8B6TWKS4K(2023-24)
S8C. Cost Ana	lysis of District's Labor Agreements - Manage	ment/Supervisor/Confidential Employee	es		
DATA ENTRY: E	Enter all applicable data items; there are no extrac	tions in this section,			
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)	(2025-26)
Number of man positions	agement, supervisor, and confidential FTE	14	14	14	14
Management/S	upervisor/Confidential				
Salary and Ben	nefit Negotiations				
1.82	Are salary and benefit negotiations settled for			No	
		If Yes, complete question 2.			
	-	If No, identify the unsettled negotiations	including any prior year unsettled	negotiations and then complete o	uestions 3 and 4
	1	If n/a, skip the remainder of Section S8C			
Negotiations Se	ttled				
2,	Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year
~			(2023-24)	(2024-25)	(2025-26)
	Is the cost of salary settlement included in the	e budget and multivear			
	projections (MYPs)?				
		Total cost of salary settlement			
		% change in salary schedule from prior year (may enler text, such as "Reopener")			
Negotiations No	at Settled				
3.	Cost of a one percent increase in salary and s	statutory benefits	\$21,000		
			Budgel Year	1st Subsequent Year	2nd Subsequent Year
			(2023-24)	(2024-25)	(2025-26)
4.	Amount included for any tentative salary sche	dule increases	0	0	0
Management/S	upervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Health and We	Ifare (H&W) Benefits		(2023-24)	(2024-25)	(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		175043	175043	175043
3.	Percent of H&W cost paid by employer		100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over p	rior year	0.0%	0.0%	0.0%
Management/S	upervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Step and Colu	mn Adjustments		(2023-24)	(2024-25)	(2025-26)
1,	Are step & column adjustments included in the	budget and MYPs?	Yes	Yes	Yes
2,	Cost of step and column adjustments		\$21,000	\$21,000	\$21,000
3.	Percent change in step & column over prior ye	ar	1.0%	1.0%	1.0%
Management/S	upervisor/Confidential		Budgel Year	1st Subsequent Year	2nd Subsequent Year
Other Benefits	(mileage, bonuses, etc.)		(2023-24)	(2024-25)	(2025-26)
					N-
1,	Are costs of other benefits included in the bud	iget and MYPs?	No	No	No
2	Total cost of other benefits				
3_	Percent change in cost of other benefits over	phoryear			

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#### 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?

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

## 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 Jun 28, 2023



# ADDITIONAL FISCAL INDICATORS

Palermo Union Elementary

**Butte County** 

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.

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 independe	nt from the payroll system?		0
			No	
A3.	is enrollment decreasing in both the prior fiscal year a	nd budget year? (Data from the		
	enrollment budget column and actual column of Criter	on 2A are used to determine Yes or No)	No	
A4.	Are new charter schools operating in district boundarie	s that impact the district's		
	enrollment, either in the prior fiscal year or budget yea	ar?	No	
A5.	Has the district entered into a bargaining agreement w	here any of the budget		
	or subsequent years of the agreement would result in	salary increases that	No	
	are expected to exceed the projected state funded cost	st-of-living adjustment?		
A6.	Does the district provide uncapped (100% employer p	aid) health benefits for current or		
	retired employees?		No	
A7.	Is the district's financial system independent of the c	ounty 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 t	he county office of education)	No	
A9.	Have there been personnel changes in the superintene	dent or chief business		
	official positions within the last 12 months?		No	
When providing co	omments for additional fiscal indicators, please include the	e item number applicable to each comment.		
	Comments:			
	(optional)			

End of School District Budget Criteria and Standards Review

Palermo Union Elementary Butte County

	2022-23 Estimated Actuals			2023-24 Budget		
Description	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)	1,099.04	1,099.04	1,220.42	1,099.04	1,099.04	1,166.58
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA			ić.			
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			P			
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)	1,099.04	1,099.04	1,220.42	1,099.04	1,099.04	1,166.58
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	7.25	7.50		7.50	7,50	
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)	7.25	7,50	0.00	7.50	7.50	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,106.29	1,106.54	1,220.42	1,106.54	1,106.54	1,166.58
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)			1-2-51.3			

Palermo Union Elementary Butte County

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)						

Palermo Union Elementary Butte County

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 the	eir 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 F	und 01 or Fund 62 us	se this worksheet to re	port their ADA,							
FUND 01: Charter School ADA corresponding to SACS financial	data reported in Fu	und 01.									
1. Total Charter School Regular ADA											
2. Charter School County Program Alternative Education ADA											
a, County Group Home and Institution Pupils											
b, Juvenile Halis, Homes, and Camps				· · · · · · · · · · · · · · · · · · ·							
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]											
d. Totał, 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 fin	ancial data reported	in Fund 09 or Fun	d 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/LC1					I						
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					