



Cifras No Auditadas
Estados Financieros

2022-2023

Presentado a la Junta de Síndicos
13 de septiembre de 2023



GOLETA UNION SCHOOL DISTRICT
Department of Fiscal Services

To: Mesa Directiva

From: Conrad L. Tedeschi, Contador Público Certificado, Asistente de la Superintendente de Servicios Fiscales

Date: 13 de septiembre de 2023

Subject: Cifras No Auditadas del Año Fiscal 2022-23

Introducción

Los estados financieros reales no auditados de todos los fondos del Distrito Escolar de la Unión de Goleta (GUSD) para el año fiscal 2022-23 presentados esta tarde para la aprobación de la Mesa Directiva cumplen con la fecha límite legal del 15 de septiembre de 2023, y el proceso de cierre de fin de año se completó antes a la Oficina de Educación del Condado de Santa Bárbara, fecha límite del 31 de agosto de 2023.

Los estados de cuenta oficiales de fondos y los formularios complementarios requeridos del programa de Estructura de Código de Cuenta Estandarizada (SACS) del Estado de California se incluyen en este informe junto con el resumen y los análisis del personal.

Los auditores independientes del Distrito verificarán los datos reales no auditados de 2022-23 y emitirán un informe sobre su opinión, incluido cualquier hallazgo importante, antes del 15 de diciembre de 2023, que se presentará a la Mesa Directiva para su aprobación por parte de los Administradores antes del 31 de enero de 2024. De acuerdo con la compilación de datos reales no auditados del año pasado, los documentos de la Declaración número 34 de la Junta de Normas de Contabilidad Gubernamental (GASB) no se incluyen aquí, sino que también se incluirán en el informe de auditoría de 2022-23 junto con el Debate y Análisis de la Administración (MD&A).

Resumen Ejecutivo

El año fiscal 2022-23 trasladó a GUSD de la pandemia y los desafíos que enfrentan los distritos escolares para volver a ajustar los presupuestos a niveles prepandémicos son muy reales. Los apoyos implementados para que los estudiantes regresen a las escuelas, como clases muy pequeñas para facilitar el distanciamiento social, apoyo de conserjería adicional para los protocolos de limpieza de COVID y supervisión adicional del patio de recreo para facilitar el juego de los grupos socialmente distanciados, deben reducirse a medida que los fondos de ayuda de COVID que pagaron esas cosas se han agotado.

Como distrito financiado por la comunidad, GUSD depende en gran medida de los impuestos locales a la propiedad que son impulsados por la economía local y el mercado inmobiliario. Los ingresos de todas las fuentes de impuestos a la propiedad en 2022-23 crecieron un 6.58%, lo

que superó las proyecciones de crecimiento del impuesto a la propiedad del 5.5% incluidas en el Informe de Presupuesto Original para 2022-23.

El Informe de resultados reales no auditados para 2022-23 señala un déficit operativo de \$2,134,926 en el Fondo General, donde los ingresos son superados por los gastos y las transferencias. Este déficit incluye el impacto de los acuerdos negociados con las unidades de negociación del GUSD de un aumento del 5.5% en la compensación retroactivo al primero de julio de 2022.

Los ingresos totales en el Fondo General de GUSD alcanzaron \$74,271,046, con \$17,614,085 provenientes de recursos restringidos. Los gastos totales y las transferencias en el Fondo General del Distrito para 2022-23 fueron de \$76,405,971 y \$25,709,663 en gastos realizados de programas restringidos.

Reservas del Fondo General

Las Reservas del Fondo General al final del año fiscal 2022-23 ascendieron a \$12,243,109 de los cuales \$3,525,451 son restringidos. La reserva total del saldo del fondo disponible es de \$8,695,548, lo que representa una reserva del 11.38 % en el Fondo General al final de 2022-23. Esto representa un aumento del 2.24 % con respecto a lo proyectado en el informe de cifras reales estimadas en el documento de presupuesto adoptado. Este aumento se debe a que el estado restableció ingresos únicos, así como a reducciones en el gasto a lo largo de 2022-23.

Ingresos únicos

El Presupuesto Estatal 2022-23 estableció dos subsidios en bloque que proporcionarían a los distritos fondos únicos muy necesarios para ayudar a facilitar la transición para salir de la pandemia de COVID. El subsidio en bloque para artes, música y materiales educativos asignó \$2,112,653 a GUSD y el subsidio en el bloque de emergencia para la recuperación del aprendizaje de \$3,194,985 para un total de \$5,309,238 en fondos únicos para 2022-23. GUSD ha recibido \$4,251,312 hasta la fecha. El Gobernador propuso compensar los déficits del presupuesto estatal recuperando una cantidad aproximada de \$2,251,311. Originalmente planeamos la reducción de ingresos, pero el presupuesto final aprobado por la legislatura estatal y firmado por el Gobernador incluyó la restitución de aproximadamente el 94% de la cantidad propuesta..

Información de Contacto

Se invita a los miembros del público interesados a ponerse en contacto conmigo para hacer preguntas, sugerencias o discutir la información presentada esta noche. Copias adicionales de este documento estarán disponibles con solicitud previa.

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2022-23 Cifras No Auditadas

- La reserva de saldo de fondos no restringidos y no asignados en el Fondo General es de \$8,695,549 o 11.38%.
- La Reserva requerida del 3% para incertidumbres económicas es de \$2,292,933.
- Los ingresos por impuestos a la propiedad (con RDA) crecieron un 6.58% o \$3.051.878.
- El impacto financiero en el Fondo General es un déficit de \$2,134,926.
- El saldo del fondo restringido en el Fondo General es de \$3,525,451.
- La inscripción certificada para 2022-23 aumentó en 35 estudiantes a 3,416.
- El recuento de alumnos no duplicados de 1,468 estudiantes representa que el 42.97% de los estudiantes de GUSD son estudiantes de inglés, que están en desventaja socioeconómica o ambos, pero se cuentan una vez.
- La asistencia diaria promedio (ADA) del Distrito P-2 fue de 3,196.02, lo que representa un aumento de 28.07 con respecto a la ADA P-2 de 2021-22.
- El Fondo de Cafetería (Fondo 13) finalizó el año 2021-22 con un superávit de \$654,480 y una reserva de saldo del fondo de \$3,467,225.
- El Mantenimiento Diferido (Fondo 14) tiene un saldo al final de 2022-23 de \$398,484.
- La contribución al Mantenimiento Diferido del Fondo General fue de \$150,000.
- La Medida M de Construcción (Fondo 21) tiene un saldo de \$29,795,617 al final de 2022-23.
- El Fondo de Instalaciones de Capital (Fondo 25) finalizó el año con un saldo de \$201,719.

Fondo General

Goleta Union School District - Unaudited Actuals Report
Summary of General Fund Revenues, Expenditures and
Fund Balance - Unrestricted and Restricted Combined

	Increase (Decrease)	2022-23 Unaudited Actuals	2022-23 Second Interim	2023-24 Adopted Budget
Revenues				
LCFF Sources	\$ (405,678)	\$ 53,369,085	\$ 53,774,763	\$ 56,441,231
Federal Revenue	15,541	2,172,188	2,156,648	1,442,366
Other State Revenue	1,897,875	12,859,662	10,961,787	8,660,277
Other Local Revenue	(207,593)	5,870,110	6,077,703	5,160,115
Transfers In	25,114	25,114	-	-
Total Revenues	\$ 1,325,259	\$ 74,296,160	\$ 72,970,901	\$ 71,703,989
Expenditures				
Certificated Salaries	\$ (47,191)	\$ 29,250,375	\$ 29,297,566	\$ 27,599,229
Classified Salaries	260,112	19,996,865	19,736,753	19,409,751
Employee Benefits	2,506,753	18,146,224	15,639,471	18,088,247
Books and Supplies	(329,997)	2,922,550	3,252,547	2,541,427
Services and Other Operating Exp	(111,101)	5,291,056	5,402,157	5,052,994
Capital Outlay	(293,001)	155,611	448,612	448,612
Other Outgoing	(44,390)	247,344	291,734	62,099
Transfer Out	(99,138)	421,061	520,198	(34,481)
Total Expenditures	\$ 1,842,047	\$ 76,431,086	\$ 74,589,038	\$ 73,167,878
Net Increase (Decrease)	\$ (516,789)	\$ (2,134,926)	\$ (1,618,137)	\$ (1,463,888)
Beginning Fund Balance		\$ 14,378,034	\$ 14,378,034	\$ 12,243,108
Ending Fund Balance	1,980,677	12,243,108	12,759,897	10,779,220
Components of Ending Fund Balance				
Nonspendable	\$ -	\$ 5,000	\$ 5,000	\$ -
Prepaid Items		17,109		
Restricted	(530,556)	3,525,451	4,056,007	3,120,283
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned Unappropriated Fund Balance	\$ 2,511,233	\$ 8,695,548	\$ 8,698,890	\$ 7,658,937
AVAILABLE RESERVES				
Reserved for Economic Uncertainties	\$ 55,261	\$ 2,292,933	\$ 2,237,671	\$ 2,195,036
Unassigned Unappropriated Fund Balance	(58,603)	6,402,616	6,461,219	5,463,901
TOTAL AVAILABLE RESERVES	\$ (3,341)	\$ 8,695,548	\$ 8,698,890	\$ 7,658,937
State Recommended Reserve 3%	\$ 55,261	\$ 2,292,933	\$ 2,237,671	\$ 2,195,036
Total Available Reserves %		11.38%	11.66%	10.47%

Programa de Aprendizaje Expandido

	2022-23 After School Education and Safety	2022-23 After School CARE	2022-23 Expanded Learning Opportunities Program	2022-23 Expanded Learning - After School Program Total
<i>Revenues</i>				
Rev/Financing	\$ 559,359	\$ 1,896,268	\$ 2,791,871	\$ 5,247,498
Total Revenues	\$ 559,359	\$ 1,896,268	\$ 2,791,871	\$ 5,247,498
<i>Expenditures</i>				
Certificated Salaries	\$ -	\$ -	\$ 23,200	\$ 23,200
Classified Salaries	402,987	86,758	1,966,755	2,456,500
Employee Benefits	115,909	26,540	632,706	775,155
Books and Supplies	13,869	4,792	41,599	60,260
Services and Other Operating Exp	-	86,998	127,610	214,609
Capital Outlay	-	130,500	-	130,500
Other Outgoing	26,594	-	-	26,594
Transfer Out	-	-	-	-
Total Expenditures	\$ 559,359	\$ 335,587	\$ 2,791,871	\$ 3,686,817
Net Increase (Decrease)	<u>\$ -</u>	<u>\$ 1,560,681</u>	<u>\$ -</u>	<u>\$ 1,560,681</u>
Beginning Fund Balance	\$ -	\$ 1,333,769	\$ -	\$ 1,333,769
Ending Fund Balance	\$ -	\$ 2,894,450	\$ -	\$ 2,894,450
Program description summary:				
Resource 0100 Unit: CARE, Resource 2600 Unit: 0000 and Resource 6010 Unit: 0000				

El Programa de Aprendizaje Expandido brinda cuidado después de la escuela, así como un programa Summer Thrive para estudiantes en todos los sitios escolares de GUSD. El programa extracurricular funciona hasta las 5:30 p. m. cada día escolar. El presupuesto del programa se divide en tres segmentos que incluyen ASES, CARE y ELOP. ASES es un programa federal restringido para programas extracurriculares que se lleva a cabo en Isla Vista, El Camino y La Patera. Todos los pagos de los padres se registran y acumulan en CARE junto con los costos superiores al subsidio ELOP, y el ELOP es donde se administran los fondos del subsidio estatal y se contabilizan la mayoría de los costos del programa. El programa finalizó el año escolar 2022-23 con un saldo de fondo de \$2,894,450 con obligaciones en un futuro inmediato para pagar el nuevo edificio en La Patera y el nuevo que llegará a El Camino este otoño.

Otros fondos

Fondo 08 – Fondo de actividades estudiantiles

Este fondo se utiliza para contabilizar por separado toda la recaudación de fondos y la actividad estudiantil de cada sitio escolar. Todo el dinero ahora se guarda en la Tesorería del Condado y se contabiliza en el sistema de contabilidad del distrito, ya que se han eliminado las cuentas bancarias externas. Cada escuela tiene su propio conjunto de cuentas y se administra por separado de forma centralizada en la oficina del distrito..

FUND 08	Increase (Decrease)	2022-23 Unaudited Actuals	2022-23 Second Interim	2023-24 Adopted Budget
<i>Revenues</i>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	15,945	177,073	161,128	174,000
Transfers In	1	404,683	404,682	-
<i>Total Revenues</i>	\$ 15,946	\$ 581,756	\$ 565,810	\$ 174,000
<i>Expenditures</i>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	(32,139)	22,961	55,100	35,000
Services and Other Operating Exp	25,581	202,581	177,000	155,500
Capital Outlay	-	-	-	-
Other Outgoing	-	-	-	-
Transfer Out	-	-	-	-
<i>Total Expenditures</i>	\$ (6,558)	\$ 225,542	\$ 232,100	\$ 190,500
Net Increase (Decrease)	\$ 22,504	\$ 356,214	\$ 333,709	\$ (16,500)
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 356,214
Ending Fund Balance	\$ 22,505	\$ 356,214	\$ 333,709	\$ 339,714

Este fondo se agregó en 2022-23 con la gran transferencia proveniente de efectivo de cuentas bancarias externas, que desde entonces han sido cerradas. La gran transferencia fue una transacción única, ya que los fondos se contabilizaron en el Fondo General en una Cuenta Local Restringida ya que todos los saldos de efectivo se trasladaron a este nuevo fondo en 2022-23. No hay ninguna transferencia prevista para 2023-24. Los presupuestos para la actividad de la cuenta estudiantil se actualizan durante todo el año escolar.

Fondo 12 – Fondo de Desarrollo Infantil

Este fondo se utiliza para contabilizar por separado los ingresos federales, estatales y locales para operar programas de desarrollo infantil. Todo el dinero recibido por o de los servicios de desarrollo infantil cubiertos bajo la Ley de Servicios de Desarrollo y Cuidado Infantil (Código de Educación Sección 8200 et seq.) se depositará en este fondo. GUSD opera un programa preescolar financiado por el estado que ahora es autosuficiente. Actualmente, el distrito tiene licencia para salones de clase ubicados en los campus de Ellwood, La Patera y Hollister.

FUND 12	Increase (Decrease)	2022-23 Unaudited Actuals	2022-23 Second Interim	2023-24 Adopted Budget
<i>Revenues</i>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-
Other State Revenue	64,757	679,669	614,912	627,554
Other Local Revenue	13,791	38,780	24,989	22,891
Transfers In	-	-	-	-
<i>Total Revenues</i>	\$ 78,548	\$ 718,449	\$ 639,901	\$ 650,445
<i>Expenditures</i>				
Certificated Salaries	\$ 84,481	\$ 245,449	\$ 160,968	\$ 167,721
Classified Salaries	(16,084)	193,283	209,367	226,683
Employee Benefits	35,527	188,730	153,203	174,410
Books and Supplies	(46,001)	22,925	68,926	25,524
Services and Other Operating Exp	13,358	49,714	36,356	21,627
Capital Outlay	-	-	-	-
Other Outgoing	7,268	41,748	34,480	34,481
Transfer Out	-	-	-	-
<i>Total Expenditures</i>	\$ 78,549	\$ 741,849	\$ 663,300	\$ 650,445
Net Increase (Decrease)	\$ (1)	\$ (23,400)	\$ (23,400)	\$ -
Beginning Fund Balance	\$ -	\$ 23,400	\$ 23,400	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

La financiación del Fondo de Desarrollo Infantil en 2022-23 para el Programa Preescolar del Estado de California (CSPP) fue suficiente para apoyar las operaciones preescolares elegibles por ingresos estatales. La financiación de este fondo ha aumentado en los últimos años al igual que el programa. La pequeña cantidad de fondos federales, \$23,400 transferidos del año escolar 2021-22, se gastó durante 2022-23. El fondo no tendrá un saldo de fondo durante el año escolar 2023-24.

Fondo 13 – Fondo de Ingresos Especiales de Las Cafeterías

Este fondo se utiliza para contabilizar por separado los recursos federales, estatales y locales para operar el programa de servicio de alimentos. El Fondo de Ingresos Especiales de las Cafeterías (Fondo 13) se utilizará únicamente para aquellos gastos autorizados por la Mesa Directiva según sea necesario para la operación del programa de servicio de alimentos de la LEA (Código de Educación, secciones 38091 y 38100). Las comidas se preparan en la cocina central de la oficina del distrito y se transportan en camiones a todos los sitios escolares todos los días.

FUND 13	Increase (Decrease)	2022-23 Unaudited Actuals	2022-23 Second Interim	2023-24 Adopted Budget
<i>Revenues</i>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	50,011	1,369,741	1,319,730	1,282,200
Other State Revenue	61,597	1,790,802	1,729,205	1,750,000
Other Local Revenue	22,312	28,812	6,500	6,500
Transfers In	-	-	-	-
Total Revenues	\$ 133,920	\$ 3,189,355	\$ 3,055,435	\$ 3,038,700
<i>Expenditures</i>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	53,159	1,048,909	995,750	1,082,966
Employee Benefits	18,419	375,962	357,543	400,626
Books and Supplies	(62,145)	908,933	971,078	1,031,078
Services and Other Operating Exp	(22,014)	69,312	91,326	91,326
Capital Outlay	(179,115)	40,885	220,000	270,000
Other Outgoing	91,873	91,873	-	-
Transfer Out	-	-	-	-
Total Expenditures	\$ (99,822)	\$ 2,535,875	\$ 2,635,696	\$ 2,875,996
Net Increase (Decrease)	\$ 233,742	\$ 653,480	\$ 419,739	\$ 162,704
Beginning Fund Balance	\$ (85,895)	\$ 2,812,745	\$ 2,898,640	\$ 3,467,225
Ending Fund Balance	\$ 147,846	\$ 3,466,225	\$ 3,318,379	\$ 3,629,929

Una vez más, el Fondo de las Cafeterías (Servicio de Alimentos) ha hecho un trabajo increíble alimentando a los estudiantes de GUSD bajo el programa Comidas Gratis para Todos y maximizando las oportunidades de ingresos en 2022-23. Debido a que las comidas eran gratuitas y al hecho de que el desayuno se servía antes de la escuela y un desayuno de segunda oportunidad durante el recreo, el conteo de comidas aumentó significativamente. El Gobierno Federal ha eliminado el programa de comidas gratuitas y las solicitudes de comidas nuevamente se requieren anualmente. El Estado de California, sin embargo, quiere asegurarse de que las comidas saludables sigan siendo gratuitas para todos los estudiantes, por lo que se seguirán proporcionando suplementos a los reembolsos para cubrir las comidas de aquellos que no califican para recibir comidas gratuitas. El Departamento de Servicios de Alimentos ha acumulado una reserva importante que deberá gastarse en los próximos años, pero también proporcionará una red de seguridad cuando desaparezca el suplemento de comida gratuito.

Fondo 14 – Fondo de Mantenimiento Diferido

Este fondo se utiliza para contabilizar por separado los ingresos restringidos o comprometidos para fines de mantenimiento diferido (artículo 17582 del Código de Educación). Los usos de mantenimiento diferido incluyen pintura interior y exterior, reparación importante o reemplazo de sistemas de plomería, techos, calefacción, electricidad, asfalto y pisos.

FUND 14	Increase (Decrease)	2022-23 Unaudited Actuals	2022-23 Second Interim	2023-24 Adopted Budget
<i>Revenues</i>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	(5,000)	-	5,000	-
Transfers In	11,032	161,032	150,000	3,500
Total Revenues	\$ 6,032	\$ 161,032	\$ 155,000	\$ 3,500
<i>Expenditures</i>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	-	-	-	-
Services and Other Operating Exp	(37,385)	277,615	315,000	265,000
Capital Outlay	-	-	-	-
Other Outgoing	-	-	-	-
Transfer Out	-	-	-	-
Total Expenditures	\$ (37,385)	\$ 277,615	\$ 315,000	\$ 265,000
Net Increase (Decrease)	\$ 43,417	\$ (116,583)	\$ (160,000)	\$ (261,500)
Beginning Fund Balance	\$ (19,741)	\$ 515,068	\$ 534,809	\$ 398,484
Ending Fund Balance	\$ 23,675	\$ 398,484	\$ 374,809	\$ 136,984

Este fondo recibió su financiamiento a través de una contribución del distrito de \$150,000 para 2022-23 del Fondo General. Los gastos reales reportados para el año escolar 2022-23 fueron menores que la cantidad presupuestada en el Segundo Informe de Presupuesto Interino.

Fondo 21 – Fondo de Construcción

Este fondo es nuevo para GUSD y existe principalmente para contabilizar por separado los ingresos de la venta de bonos (Sección 15146 del Código de Educación) y no puede usarse para ningún otro propósito que no sea aquel para el cual se emitieron los bonos. Todos los ingresos recibidos de la venta de Bonos de Obligación General autorizada por la Medida M aprobada por los votantes se contabilizarán en este fondo. El reembolso del bono se contabilizará en un fondo separado.

FUND 21	Increase (Decrease)	2022-23 Unaudited Actuals	2022-23 Second Interim	2023-24 Adopted Budget
<i>Revenues</i>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	(554,360)	(554,360)	-	300,000
Other Sources	7,540	30,007,540	30,000,000	-
<i>Total Revenues</i>	\$ (546,820)	\$ 29,453,180	\$ 30,000,000	\$ 300,000
<i>Expenditures</i>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	-	-	-	-
Services and Other Operating Exp	(1,532,249)	450,072	1,982,321	1,982,321
Capital Outlay	(1,146,513)	4,427,837	5,574,350	24,807,628
Other Outgoing	-	-	-	-
Transfer Out	62,461	62,461	-	-
<i>Total Expenditures</i>	\$ (2,616,302)	\$ 4,940,369	\$ 7,556,671	\$ 26,789,949
Net Increase (Decrease)	\$ 2,069,482	\$ 24,512,811	\$ 22,443,329	\$ (26,489,949)
Beginning Fund Balance	\$ (185,438)	\$ 5,282,805	\$ 5,468,243	\$ 29,795,617
Ending Fund Balance	\$ 1,884,045	\$ 29,795,617	\$ 27,911,572	\$ 3,305,668

La primera emisión de bonos de la autorización de la Medida M fue por un valor nominal de \$5.7 millones que se reembolsará durante los próximos tres años y vencerá el 1 de agosto de 2024. La segunda emisión de \$30 millones se ejecutó durante el año fiscal 2022-23. para financiar los proyectos más grandes de techos, asfalto y HVAC. Estos proyectos se consideraron trabajos en progreso al final del año fiscal ya que no se completaron antes del 30 de junio de 2023.

Fondo 25 – Fondo de Instalaciones de Capital

Este fondo se utiliza principalmente para contabilizar por separado el dinero recibido de las tarifas aplicadas a proyectos de desarrollo como condición de aprobación (*Secciones 17620–17626 del Código de Educación y Sección 65995 y siguientes del Código Administrativo*). Los gastos en el Fondo 25, Fondo de Instalaciones de Capital, están restringidos a los propósitos especificados en *Secciones 65970–65981 del Código Administrativo o Sección 65995 y siguientes del Código Administrativo*, o a los elementos especificados en los acuerdos con el desarrollador (*Código Administrativo Sección 66006*). Los costos de justificación y adopción de tarifas podrán pagarse con cargo al Fondo 25 (*Código de Educación Sección 17620*). Los costos administrativos de recaudación de tarifas pueden ser reembolsados por el Fondo 25 dentro de las limitaciones del *Código de Educación Sección 17620*.

FUND 25	Increase (Decrease)	2022-23 Unaudited Actuals	2022-23 Second Interim	2023-24 Adopted Budget
<i>Revenues</i>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	12,347	67,347	55,000	80,000
Transfers In	-	-	-	-
Total Revenues	\$ 12,347	\$ 67,347	\$ 55,000	\$ 80,000
<i>Expenditures</i>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2,345	2,345	-	-
Employee Benefits	82	82	-	-
Books and Supplies	-	-	-	-
Services and Other Operating Exp	(47,674)	140,676	188,350	87,000
Capital Outlay	(33,503)	377,261	410,764	45,000
Other Outgoing	-	-	-	-
Transfer Out	-	-	-	-
Total Expenditures	\$ (78,751)	\$ 520,363	\$ 599,114	\$ 132,000
Net Increase (Decrease)	\$ 91,098	\$ (453,016)	\$ (544,114)	\$ (52,000)
Beginning Fund Balance	\$ (24,097)	\$ 654,735	\$ 678,832	\$ 201,719
Ending Fund Balance	\$ 67,001	\$ 201,719	\$ 134,718	\$ 149,719

Las tarifas de desarrollador cobradas por el Distrito en 2021-22 se basaron en tarifas de \$4,79/pie². residencial, \$0,78/pie². comercial) y se comparten 50/50 con el Distrito Escolar Unificado de Santa Bárbara. Estas tarifas proporcionan fondos para nuevos salones de clases portátiles en La Patera y también apoyarán los nuevos edificios en El Camino junto con el alquiler de otros edificios de salones de clases portátiles en múltiples sitios.

Fondo 51 – Fondo de intereses y amortización de bonos

Este fondo se utiliza para el reembolso de bonos emitidos para una LEA (*Secciones 15125–15262 del Código de Educación*). Los bonos pueden ser emitidos por la Junta de Supervisores del Condado en nombre del distrito escolar o por el distrito escolar. El Auditor del Condado mantiene el control sobre el Fondo de Redención e Intereses de Bonos de la LEA. El Tesorero del Condado debe pagar el capital y los intereses de los bonos provenientes de los impuestos recaudados por el Auditor-Contralor del Condado.

FUND 51	Increase (Decrease)	2022-23 Unaudited Actuals	2022-23 Second Interim	2023-24 Adopted Budget
<i>Revenues</i>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-
Other State Revenue	128	13,995	13,867	13,867
Other Local Revenue	21,527	4,410,018	4,388,491	4,388,491
Other Sources	0	1,871,337	1,871,337	1,871,337
Total Revenues	\$ 21,655	\$ 6,295,350	\$ 6,273,695	\$ 6,273,695
<i>Expenditures</i>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	-	-	-	-
Services and Other Operating Exp	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgoing	217,802	4,332,902	4,115,100	4,115,100
Transfer Out	-	-	-	-
Total Expenditures	\$ 217,802	\$ 4,332,902	\$ 4,115,100	\$ 4,115,100
Net Increase (Decrease)	\$ (196,147)	\$ 1,962,448	\$ 2,158,595	\$ 2,158,595
Beginning Fund Balance	\$ (177,216)	\$ 5,050,534	\$ 5,227,750	\$ 7,012,987
Ending Fund Balance	\$ (373,363)	\$ 7,012,982	\$ 7,386,345	\$ 9,171,582

Este fondo fue establecido por el Condado de Santa Bárbara para recaudar los impuestos a la propiedad utilizados para pagar el capital y los intereses adeudados sobre los Bonos de Obligación General del GUSD (Medida M). El Condado es legalmente responsable de establecer las tasas de impuestos a la propiedad necesarias para tener suficiente dinero disponible para igualar estrechamente los intereses y el capital (redención o retiro) de los bonos. El Distrito técnicamente no controla este fondo, pero se presenta con fines informativos y para cumplir con los requisitos de divulgación legal. Los montos de ingresos y gastos se ajustan cada año a medida que se recaudan impuestos y se realizan los pagos de capital e intereses de los bonos.

Se ha creado un nuevo Fondo 55 para contabilizar el pago de capital e intereses de la Medida M de 2020 por separado de esta emisión de bonos, pero ambos se informan aquí juntos.

Fondo 66 – Fondo Rotatorio del Almacén

Este fondo se utiliza principalmente para mantener el control presupuestario y la contabilidad de existencias de mercancías para uso del Distrito (*Código de Educación Sección 42830*). El Fondo Rotatorio de Almacén (Fondo 66) recibe reembolsos de varios fondos por los montos consumidos por estos fondos de usuarios.

Los gastos del Fondo 66, Fondo Rotatorio de Almacén, pueden incluir la compra de tiendas para colocarlas en stock y los costos de recepción, almacenamiento y entrega de tiendas. (*Código de Educación Sección 42832*).

FUND 66	Increase (Decrease)	2022-23 Unaudited Actuals	2022-23 Second Interim	2023-24 Adopted Budget
<i>Revenues</i>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	(48,617)	226,383	275,000	275,000
Transfers In	-	-	-	-
Total Revenues	\$ (48,617)	\$ 226,383	\$ 275,000	\$ 275,000
<i>Expenditures</i>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	(41,325)	233,675	275,000	275,000
Services and Other Operating Exp	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgoing	-	-	-	-
Transfer Out	-	-	-	-
Total Expenditures	\$ (41,325)	\$ 233,675	\$ 275,000	\$ 275,000
Net Increase (Decrease)	\$ (7,292)	\$ (7,292)	\$ -	\$ -
Beginning Fund Balance	\$ 0	\$ 65,489	\$ 65,489	\$ 58,197
Ending Fund Balance	\$ (7,292)	\$ 58,197	\$ 65,489	\$ 58,197

Este fondo rotatorio contabiliza el efectivo disponible, las existencias de inventario, las cuentas por pagar y las cuentas por cobrar. La variación se debe a una reducción en las transacciones de almacén. El inventario se ha reducido significativamente a medida que reducimos la cantidad de artículos almacenados en el almacén. Hemos visto reducciones significativas en la actividad de este fondo, por lo que el plan es consolidar la actividad de este fondo en un recurso restringido localmente en el Fondo General, lo que permitirá el cierre de este fondo adicional para fines del año fiscal 2023-24.

Fondo 67/68 – Fondo de Autoseguro

Fondo 67 es un fondo utilizado para separar el dinero recibido por propiedad y deducibles de responsabilidad de otros fondos operativos del distrito. (Código de Educación Sección 17566) El Distrito mantiene una póliza de seguro de responsabilidad con deducible de \$2,500 con SISC (Escuelas de Autoseguro de California). Este fondo se mantiene como una pequeña reserva para realizar el pago del deducible por propiedad del distrito perdida, robada o dañada.

Fondo 68 es un fondo utilizado para separar el dinero recibido por propiedad y deducibles de responsabilidad de otros fondos operativos del distrito. (Código de Educación Sección 17566). El Distrito utiliza este fondo para acumular contribuciones de nómina de empleadores y empleados para seguros de salud/visión/dental. Los pagos a proveedores realizados con cargo a este fondo incluyen las compras de seguros de los jubilados. Los depósitos registrados como ingresos en el fondo provenientes de contribuciones de empleados y jubilados, y los gastos en el fondo deben pagar primas durante todo el año.

FUND 67/68	Increase (Decrease)	2022-23 Unaudited Actuals	2022-23 Second Interim	2023-24 Adopted Budget
<i>Revenues</i>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	(84,974)	84,318	169,292	-
Transfers In	-	-	-	-
Total Revenues	\$ (84,974)	\$ 84,318	\$ 169,292	\$ -
<i>Expenditures</i>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	-	-	-	-
Services and Other Operating Exp	(84,974)	1,249,099	1,334,073	-
Capital Outlay	-	-	-	-
Other Outgoing	-	-	-	-
Transfer Out	(0)	3	3	-
Total Expenditures	\$ (84,975)	\$ 1,249,101	\$ 1,334,076	\$ -
Net Increase (Decrease)	\$ 1	\$ (1,164,783)	\$ (1,164,784)	\$ -
Beginning Fund Balance	\$ (1)	\$ 1,164,783	\$ 1,164,784	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

Estos fondos ahora no tienen saldo de fondo, por lo que se eliminarán y se informarán en otras clasificaciones de fondos apropiadas a partir del año fiscal 2023-24.

Fondo 77/78 – Fondos de transferencia

Este fondo es utilizado por la Unidad Administrativa (AU) de un Área del Plan Local de Educación Especial (SELPA) de múltiples LEA para contabilizar los ingresos de educación especial recibidos del estado y transferidos al SELPA para su distribución a otras LEA miembros. GUSD se convierte en un conducto de efectivo y recibirá todos los fondos de educación especial del estado en una cuenta e inmediatamente transferirá los fondos a SELPA para su distribución y nunca deberá tener un saldo de fondos. El uso de este fondo reemplaza al Fondo 10. La actividad de compensación de nómina también se informa aquí ya que SACS combina los dos fondos en uno.

FUND 77-78	Increase (Decrease)	2022-23 Unaudited Actuals	2022-23 Second Interim	2023-24 Adopted Budget
<i>Revenues</i>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	(64,307,495)	14	64,307,509	-
Funds Collected for Others	71,570,240	71,570,240	-	60,584,459
Total Revenues	\$ 7,262,745	\$ 71,570,254	\$ 64,307,509	\$ 60,584,459
<i>Expenditures</i>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	-	-	-	-
Services and Other Operating Exp	(1,554,459)	4,081,849	5,636,308	5,636,308
Capital Outlay	-	-	-	-
Other Outgoing	(62,100,779)	-	62,100,779	-
Funds Distributed for Others	70,917,982	70,917,982	-	54,948,151
Total Expenditures	\$ 7,262,744	\$ 74,999,831	\$ 67,737,087	\$ 60,584,459
Net Increase (Decrease)	\$ 0	\$ (3,429,578)	\$ (3,429,578)	\$ -
Beginning Fund Balance	\$ (0)	\$ 3,429,578	\$ 3,429,578	\$ -
Ending Fund Balance	\$ (0)	\$ (0)	\$ -	\$ -

Este fondo ahora informa sobre la actividad de GUSD como Unidad Administrativa del SELPA, así como sobre toda la actividad de compensación de nómina. Aunque se combina para los sistemas estatales SACS, GUSD mantiene fondos separados y distintos para dar cuenta de estas dos funciones diferentes.

SACS FORMS

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.47%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	exempt
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$51,192,212.86
	Appropriations Subject to Limit	\$49,015,906.61
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.85%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 13, 2023 _____

To the Superintendent of Public Instruction:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

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E-mail Address

G = General
Ledger Data; S =
Supplemental
Data

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

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

PCR	Program Cost Report	GS
SEA	Special Education Revenue Allocations	
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	
SIAA	Summary of Interfund Activities - Actuals	G

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	52,351,473.74	1,017,611.00	53,369,084.74	55,445,935.00	995,296.00	56,441,231.00	5.8%
2) Federal Revenue		8100-8299	262.92	2,171,925.43	2,172,188.35	0.00	1,442,366.10	1,442,366.10	-33.6%
3) Other State Revenue		8300-8599	1,121,966.68	11,737,695.75	12,859,662.43	1,028,466.00	7,631,811.14	8,660,277.14	-32.7%
4) Other Local Revenue		8600-8799	3,183,257.59	2,686,852.39	5,870,109.98	3,188,705.00	1,971,410.00	5,160,115.00	-12.1%
5) TOTAL, REVENUES			56,656,960.93	17,614,084.57	74,271,045.50	59,663,106.00	12,040,883.24	71,703,989.24	-3.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	22,718,258.80	6,532,116.25	29,250,375.05	22,677,480.23	4,921,748.59	27,599,228.82	-5.6%
2) Classified Salaries		2000-2999	11,978,451.92	8,018,412.77	19,996,864.69	10,554,251.82	8,855,499.39	19,409,751.21	-2.9%
3) Employee Benefits		3000-3999	10,681,616.33	7,464,606.96	18,146,223.29	10,422,337.86	7,665,909.59	18,088,247.45	-0.3%
4) Books and Supplies		4000-4999	1,978,287.70	944,262.51	2,922,550.21	1,734,885.67	806,540.90	2,541,426.57	-13.0%
5) Services and Other Operating Expenditures		5000-5999	3,168,118.28	2,122,937.91	5,291,056.19	3,637,523.26	1,415,470.50	5,052,993.76	-4.5%
6) Capital Outlay		6000-6999	155,611.33	0.00	155,611.33	390,112.00	58,500.00	448,612.00	188.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	57,257.84	190,085.84	247,343.68	57,800.00	4,299.00	62,099.00	-74.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(166,180.33)	32,558.75	(133,621.58)	(34,481.17)	0.00	(34,481.17)	-74.2%
9) TOTAL, EXPENDITURES			50,571,421.87	25,304,980.99	75,876,402.86	49,439,909.67	23,727,967.97	73,167,877.64	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			6,085,539.06	(7,690,896.42)	(1,605,357.36)	10,223,196.33	(11,687,084.73)	(1,463,888.40)	-8.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2.78	0.00	2.78	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	150,000.00	404,682.34	554,682.34	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	25,111.33	0.00	25,111.33	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,132,132.94)	9,132,132.94	0.00	(11,281,916.77)	11,281,916.77	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,257,018.83)	8,727,450.60	(529,568.23)	(11,281,916.77)	11,281,916.77	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(3,171,479.77)	1,036,554.18	(2,134,925.59)	(1,058,720.44)	(405,167.96)	(1,463,888.40)	-31.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,889,137.32	2,488,896.68	14,378,034.00	8,717,657.55	3,525,450.86	12,243,108.41	-14.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,889,137.32	2,488,896.68	14,378,034.00	8,717,657.55	3,525,450.86	12,243,108.41	-14.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,889,137.32	2,488,896.68	14,378,034.00	8,717,657.55	3,525,450.86	12,243,108.41	-14.8%
2) Ending Balance, June 30 (E + F1e)			8,717,657.55	3,525,450.86	12,243,108.41	7,658,937.11	3,120,282.90	10,779,220.01	-12.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	17,108.61	0.00	17,108.61	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,525,450.86	3,525,450.86	0.00	3,120,282.90	3,120,282.90	-11.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,292,933.00	0.00	2,292,933.00	2,195,036.00	0.00	2,195,036.00	-4.3%
Unassigned/Unappropriated Amount		9790	6,402,615.94	0.00	6,402,615.94	5,463,901.11	0.00	5,463,901.11	-14.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	8,564,564.85	3,521,745.12	12,086,309.97				
1) Fair Value Adjustment to Cash in County Treasury		9111	(402,063.19)	0.00	(402,063.19)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	44,786.23	21,472.00	66,258.23				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	753,722.29	1,280,251.14	2,033,973.43				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	263,972.63	33,438.20	297,410.83				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	17,108.61	0.00	17,108.61				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			9,247,091.42	4,856,906.46	14,103,997.88				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	528,784.43	415,608.61	944,393.04				
2) Due to Grantor Governments		9590	0.00	460,077.84	460,077.84				
3) Due to Other Funds		9610	649.44	1,727.84	2,377.28				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	454,041.31	454,041.31				
6) TOTAL, LIABILITIES			529,433.87	1,331,455.60	1,860,889.47				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			8,717,657.55	3,525,450.86	12,243,108.41				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,278,858.00	0.00	2,278,858.00	2,278,858.00	0.00	2,278,858.00	0.0%
Education Protection Account State Aid - Current Year		8012	683,054.00	0.00	683,054.00	663,246.00	0.00	663,246.00	-2.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	171,632.54	0.00	171,632.54	171,633.00	0.00	171,633.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	40,399,210.41	0.00	40,399,210.41	42,917,215.00	0.00	42,917,215.00	6.2%
Unsecured Roll Taxes		8042	1,807,203.56	0.00	1,807,203.56	1,947,100.00	0.00	1,947,100.00	7.7%
Prior Years' Taxes		8043	207,249.72	0.00	207,249.72	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,831,242.51	0.00	6,831,242.51	7,492,883.00	0.00	7,492,883.00	9.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			52,378,450.74	0.00	52,378,450.74	55,470,935.00	0.00	55,470,935.00	5.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(26,977.00)	0.00	(26,977.00)	(25,000.00)	0.00	(25,000.00)	-7.3%
Property Taxes Transfers		8097	0.00	1,017,611.00	1,017,611.00	0.00	995,296.00	995,296.00	-2.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			52,351,473.74	1,017,611.00	53,369,084.74	55,445,935.00	995,296.00	56,441,231.00	5.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	799,147.69	799,147.69	0.00	782,298.00	782,298.00	-2.1%
Special Education Discretionary Grants		8182	0.00	238,774.00	238,774.00	0.00	43,454.00	43,454.00	-81.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	262.92	0.00	262.92	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	377,369.96	377,369.96	0.00	370,568.00	370,568.00	-1.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	69,124.00	69,124.00	0.00	80,175.00	80,175.00	16.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		99,309.99	99,309.99		78,938.10	78,938.10	-20.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		26,933.00	26,933.00		26,933.00	26,933.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	561,266.79	561,266.79	0.00	60,000.00	60,000.00	-89.3%
TOTAL, FEDERAL REVENUE			262.92	2,171,925.43	2,172,188.35	0.00	1,442,366.10	1,442,366.10	-33.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	647,155.00	647,155.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	110,822.00	0.00	110,822.00	114,459.00	0.00	114,459.00	3.3%
Lottery - Unrestricted and Instructional Materials		8560	678,636.68	343,177.87	1,021,814.55	543,320.00	214,132.00	757,452.00	-25.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		559,359.08	559,359.08		559,359.00	559,359.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	332,508.00	10,188,003.80	10,520,511.80	370,687.00	6,858,320.14	7,229,007.14	-31.3%
TOTAL, OTHER STATE REVENUE			1,121,966.68	11,737,695.75	12,859,662.43	1,028,466.00	7,631,811.14	8,660,277.14	-32.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	819,637.71	0.00	819,637.71	801,705.00	0.00	801,705.00	-2.2%
Interest		8660	207,987.18	0.00	207,987.18	150,000.00	0.00	150,000.00	-27.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(402,063.19)	0.00	(402,063.19)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	252,612.73	0.00	252,612.73	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,305,083.16	673,251.39	2,978,334.55	2,237,000.00	253,300.00	2,490,300.00	-16.4%
Tuition		8710	0.00	61,656.00	61,656.00	0.00	62,977.00	62,977.00	2.1%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		1,951,945.00	1,951,945.00		1,655,133.00	1,655,133.00	-15.2%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,183,257.59	2,686,852.39	5,870,109.98	3,188,705.00	1,971,410.00	5,160,115.00	-12.1%
TOTAL, REVENUES			56,656,960.93	17,614,084.57	74,271,045.50	59,663,106.00	12,040,883.24	71,703,989.24	-3.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	19,699,244.90	5,160,133.52	24,859,378.42	19,462,843.00	3,824,025.78	23,286,868.78	-6.3%
Certificated Pupil Support Salaries		1200	756,045.20	985,558.79	1,741,603.99	909,829.45	670,145.29	1,579,974.74	-9.3%
Certificated Supervisors' and Administrators' Salaries		1300	2,256,403.58	284,804.11	2,541,207.69	2,304,807.78	328,714.56	2,633,522.34	3.6%
Other Certificated Salaries		1900	6,565.12	101,619.83	108,184.95	0.00	98,862.96	98,862.96	-8.6%
TOTAL, CERTIFICATED SALARIES			22,718,258.80	6,532,116.25	29,250,375.05	22,677,480.23	4,921,748.59	27,599,228.82	-5.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	382,335.19	3,479,380.73	3,861,715.92	207,288.36	3,599,348.83	3,806,637.19	-1.4%
Classified Support Salaries		2200	3,096,282.14	895,587.37	3,991,869.51	3,038,510.29	959,425.65	3,997,935.94	0.2%
Classified Supervisors' and Administrators' Salaries		2300	386,587.36	456,302.10	842,889.46	341,451.47	505,847.89	847,299.36	0.5%
Clerical, Technical and Office Salaries		2400	3,343,517.35	845,086.66	4,188,604.01	3,165,994.47	1,011,415.59	4,177,410.06	-0.3%
Other Classified Salaries		2900	4,769,729.88	2,342,055.91	7,111,785.79	3,801,007.23	2,779,461.43	6,580,468.66	-7.5%
TOTAL, CLASSIFIED SALARIES			11,978,451.92	8,018,412.77	19,996,864.69	10,554,251.82	8,855,499.39	19,409,751.21	-2.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,336,560.88	3,949,040.02	8,285,600.90	4,457,079.15	3,772,538.36	8,229,617.51	-0.7%
PERS		3201-3202	2,617,161.03	1,780,122.70	4,397,283.73	2,517,587.89	2,220,152.28	4,737,740.17	7.7%
OASDI/Medicare/Alternative		3301-3302	1,165,166.18	679,162.44	1,844,328.62	1,040,704.51	727,453.56	1,768,158.07	-4.1%
Health and Welfare Benefits		3401-3402	1,867,129.53	772,954.39	2,640,083.92	1,795,261.70	699,077.96	2,494,339.66	-5.5%
Unemployment Insurance		3501-3502	165,850.31	69,974.21	235,824.52	159,149.66	66,563.64	225,713.30	-4.3%
Workers' Compensation		3601-3602	507,944.40	213,353.20	721,297.60	430,750.95	180,123.79	610,874.74	-15.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	21,804.00	0.00	21,804.00	21,804.00	0.00	21,804.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,681,616.33	7,464,606.96	18,146,223.29	10,422,337.86	7,665,909.59	18,088,247.45	-0.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	101,205.47	149,820.17	251,025.64	784.52	250,000.00	250,784.52	-0.1%
Books and Other Reference Materials		4200	1,994.00	0.00	1,994.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	1,453,654.83	546,841.65	2,000,496.48	1,583,609.33	426,831.10	2,010,440.43	0.5%
Noncapitalized Equipment		4400	421,433.40	245,429.44	666,862.84	149,991.82	127,709.80	277,701.62	-58.4%
Food		4700	0.00	2,171.25	2,171.25	500.00	2,000.00	2,500.00	15.1%
TOTAL, BOOKS AND SUPPLIES			1,978,287.70	944,262.51	2,922,550.21	1,734,885.67	806,540.90	2,541,426.57	-13.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	154,003.22	149,358.07	303,361.29	118,950.00	133,047.00	251,997.00	-16.9%
Dues and Memberships		5300	85,056.55	764.10	85,820.65	112,625.00	1,000.00	113,625.00	32.4%
Insurance		5400 - 5450	449,156.38	7,175.00	456,331.38	475,000.00	7,500.00	482,500.00	5.7%
Operations and Housekeeping Services		5500	951,098.66	0.00	951,098.66	1,019,713.17	0.00	1,019,713.17	7.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	123,200.74	59,545.30	182,746.04	130,200.00	78,000.00	208,200.00	13.9%
Transfers of Direct Costs		5710	(11,336.00)	11,336.00	0.00	(9,600.00)	9,600.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,404.85)	(33,079.20)	(35,484.05)	(500.00)	0.00	(500.00)	-98.6%
Professional/Consulting Services and Operating Expenditures		5800	1,295,749.71	1,896,138.64	3,191,888.35	1,663,285.56	1,185,843.50	2,849,129.06	-10.7%
Communications		5900	123,593.87	31,700.00	155,293.87	127,849.53	480.00	128,329.53	-17.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,168,118.28	2,122,937.91	5,291,056.19	3,637,523.26	1,415,470.50	5,052,993.76	-4.5%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00		0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	130,500.00	0.00	130,500.00	350,000.00	0.00	350,000.00	168.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	25,111.33	0.00	25,111.33	25,112.00	25,000.00	50,112.00	99.6%
Equipment Replacement		6500	0.00	0.00	0.00	15,000.00	33,500.00	48,500.00	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			155,611.33	0.00	155,611.33	390,112.00	58,500.00	448,612.00	188.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	9,666.00	9,666.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	0.00	120,713.00	120,713.00	0.00	4,299.00	4,299.00	-96.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	8,266.04	0.00	8,266.04	8,300.00	0.00	8,300.00	0.4%
Other Debt Service - Principal		7439	48,991.80	59,706.84	108,698.64	49,500.00	0.00	49,500.00	-54.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			57,257.84	190,085.84	247,343.68	57,800.00	4,299.00	62,099.00	-74.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(32,558.75)	32,558.75	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(133,621.58)	0.00	(133,621.58)	(34,481.17)	0.00	(34,481.17)	-74.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(166,180.33)	32,558.75	(133,621.58)	(34,481.17)	0.00	(34,481.17)	-74.2%
TOTAL, EXPENDITURES			50,571,421.87	25,304,980.99	75,876,402.86	49,439,909.67	23,727,967.97	73,167,877.64	-3.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2.78	0.00	2.78	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2.78	0.00	2.78	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	150,000.00	404,682.34	554,682.34	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			150,000.00	404,682.34	554,682.34	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	25,111.33	0.00	25,111.33	0.00	0.00	0.00	-100.0%
(c) TOTAL, SOURCES			25,111.33	0.00	25,111.33	0.00	0.00	0.00	-100.0%
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	(9,132,132.94)	9,132,132.94	0.00	(11,281,916.77)	11,281,916.77	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,132,132.94)	9,132,132.94	0.00	(11,281,916.77)	11,281,916.77	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(9,257,018.83)	8,727,450.60	(529,568.23)	(11,281,916.77)	11,281,916.77	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	52,351,473.74	1,017,611.00	53,369,084.74	55,445,935.00	995,296.00	56,441,231.00	5.8%
2) Federal Revenue		8100-8299	262.92	2,171,925.43	2,172,188.35	0.00	1,442,366.10	1,442,366.10	-33.6%
3) Other State Revenue		8300-8599	1,121,966.68	11,737,695.75	12,859,662.43	1,028,466.00	7,631,811.14	8,660,277.14	-32.7%
4) Other Local Revenue		8600-8799	3,183,257.59	2,686,852.39	5,870,109.98	3,188,705.00	1,971,410.00	5,160,115.00	-12.1%
5) TOTAL, REVENUES			56,656,960.93	17,614,084.57	74,271,045.50	59,663,106.00	12,040,883.24	71,703,989.24	-3.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	32,816,195.36	16,809,878.06	49,626,073.42	31,189,426.05	15,471,980.97	46,661,407.02	-6.0%
2) Instruction - Related Services		2000-2999	5,578,848.66	2,405,306.78	7,984,155.44	5,435,939.92	2,741,570.22	8,177,510.14	2.4%
3) Pupil Services		3000-3999	2,966,796.29	2,111,231.45	5,078,027.74	2,819,767.36	1,765,710.52	4,585,477.88	-9.7%
4) Ancillary Services		4000-4999	0.00	1,603,079.93	1,603,079.93	0.00	1,387,146.45	1,387,146.45	-13.5%
5) Community Services		5000-5999	88,734.60	126.00	88,860.60	65,865.07	0.00	65,865.07	-25.9%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	4,741,703.09	109,194.75	4,850,897.84	4,955,931.06	70,139.00	5,026,070.06	3.6%
8) Plant Services		8000-8999	4,321,886.03	2,076,078.18	6,397,964.21	4,915,180.21	2,287,121.81	7,202,302.02	12.6%
9) Other Outgo		9000-9999	57,257.84	190,085.84	247,343.68	57,800.00	4,299.00	62,099.00	-74.9%
10) TOTAL, EXPENDITURES			50,571,421.87	25,304,980.99	75,876,402.86	49,439,909.67	23,727,967.97	73,167,877.64	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,085,539.06	(7,690,896.42)	(1,605,357.36)	10,223,196.33	(11,687,084.73)	(1,463,888.40)	-8.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2.78	0.00	2.78	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	150,000.00	404,682.34	554,682.34	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	25,111.33	0.00	25,111.33	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,132,132.94)	9,132,132.94	0.00	(11,281,916.77)	11,281,916.77	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,257,018.83)	8,727,450.60	(529,568.23)	(11,281,916.77)	11,281,916.77	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,171,479.77)	1,036,554.18	(2,134,925.59)	(1,058,720.44)	(405,167.96)	(1,463,888.40)	-31.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,889,137.32	2,488,896.68	14,378,034.00	8,717,657.55	3,525,450.86	12,243,108.41	-14.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,889,137.32	2,488,896.68	14,378,034.00	8,717,657.55	3,525,450.86	12,243,108.41	-14.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,889,137.32	2,488,896.68	14,378,034.00	8,717,657.55	3,525,450.86	12,243,108.41	-14.8%
2) Ending Balance, June 30 (E + F1e)			8,717,657.55	3,525,450.86	12,243,108.41	7,658,937.11	3,120,282.90	10,779,220.01	-12.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	17,108.61	0.00	17,108.61	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,525,450.86	3,525,450.86	0.00	3,120,282.90	3,120,282.90	-11.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,292,933.00	0.00	2,292,933.00	2,195,036.00	0.00	2,195,036.00	-4.3%
Unassigned/Unappropriated Amount		9790	6,402,615.94	0.00	6,402,615.94	5,463,901.11	0.00	5,463,901.11	-14.7%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	787,707.63	819,707.63
6300	Lottery: Instructional Materials	362,453.60	326,585.60
6547	Special Education Early Intervention Preschool Grant	24,589.41	24,589.41
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	953,966.87	553,966.89
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KJT Funds	647,155.00	647,155.00
7311	Classified School Employee Professional Development Block Grant	31,683.00	31,683.00
7435	Learning Recovery Emergency Block Grant	359,226.81	359,226.81
7510	Low-Performing Students Block Grant	3,809.00	3,809.00
9010	Other Restricted Local	354,859.54	353,559.56
Total, Restricted Balance		3,525,450.86	3,120,282.90

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	177,073.20	174,000.00	-205.5%
5) TOTAL, REVENUES			177,073.20	174,000.00	-205.5%
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	22,960.76	35,000.00	52.4%
5) Services and Other Operating Expenditures		5000-5999	202,580.71	155,500.00	-67.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			225,541.47	190,500.00	-15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(48,468.27)	(16,500.00)	-66.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	404,682.34	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			404,682.34	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			356,214.07	(16,500.00)	-104.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	356,214.07	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	356,214.07	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	356,214.07	New
2) Ending Balance, June 30 (E + F1e)			356,214.07	339,714.07	-4.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	356,214.07	339,714.07	-4.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	376,991.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	(12,541.01)		
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	65.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,871.58		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,770.00		
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			370,157.51		
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	13,829.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	114.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			13,943.44		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			356,214.07		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	5,555.78	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(12,541.01)	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	184,058.43	174,000.00	-5.5%
TOTAL, REVENUES			177,073.20	174,000.00	-205.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	22,960.76	35,000.00	52.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			22,960.76	35,000.00	52.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	901.00	500.00	-44.5%
Professional/Consulting Services and Operating Expenditures		5800	201,679.71	155,000.00	-23.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			202,580.71	155,500.00	-67.7%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			225,541.47	190,500.00	-15.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	404,682.34	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			404,682.34	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			404,682.34	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	177,073.20	174,000.00	-205.5%
5) TOTAL, REVENUES			177,073.20	174,000.00	-205.5%
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		225,541.47	190,500.00	-15.5%
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			225,541.47	190,500.00	-15.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(48,468.27)	(16,500.00)	-66.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	404,682.34	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			404,682.34	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			356,214.07	(16,500.00)	-104.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	356,214.07	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	356,214.07	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	356,214.07	New
2) Ending Balance, June 30 (E + F1e)			356,214.07	339,714.07	-4.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	356,214.07	339,714.07	-4.6%
c) Committed					

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

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

Unaudited Actuals
 Student Activity Special Revenue Fund
 Exhibit: Restricted Balance Detail

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	356,214.07	339,714.07
Total, Restricted Balance		356,214.07	339,714.07

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	679,668.71	627,554.00	-7.7%
4) Other Local Revenue		8600-8799	38,780.08	22,891.00	-41.0%
5) TOTAL, REVENUES			718,448.79	650,445.00	-9.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	245,449.49	167,720.72	-31.7%
2) Classified Salaries		2000-2999	193,282.75	226,682.70	17.3%
3) Employee Benefits		3000-3999	188,729.73	174,410.08	-7.6%
4) Books and Supplies		4000-4999	22,924.70	25,523.77	11.3%
5) Services and Other Operating Expenditures		5000-5999	49,714.03	21,626.56	-56.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	41,748.09	34,481.17	-17.4%
9) TOTAL, EXPENDITURES			741,848.79	650,445.00	-12.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,400.00)	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		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)			(23,400.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,400.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,400.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,400.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	106,443.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,540.94)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	167,148.33		
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			270,050.48		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,633.88		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	195,519.31		
4) Current Loans		9640			
5) Unearned Revenue		9650	70,897.29		
6) TOTAL, LIABILITIES			270,050.48		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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	661,262.71	614,912.00	-7.0%
All Other State Revenue	All Other	8590	18,406.00	12,642.00	-31.3%
TOTAL, OTHER STATE REVENUE			679,668.71	627,554.00	-7.7%
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	1,041.03	1,050.00	0.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,540.94)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	41,279.99	21,841.00	-47.1%
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			38,780.08	22,891.00	-41.0%
TOTAL, REVENUES			718,448.79	650,445.00	-9.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	18,214.05	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	99,369.44	38,553.72	-61.2%
Other Certificated Salaries		1900	127,866.00	129,167.00	1.0%
TOTAL, CERTIFICATED SALARIES			245,449.49	167,720.72	-31.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	141,954.57	153,055.86	7.8%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	49,944.09	70,455.72	41.1%
Other Classified Salaries		2900	1,384.09	3,171.12	129.1%
TOTAL, CLASSIFIED SALARIES			193,282.75	226,682.70	17.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	56,265.78	36,506.44	-35.1%
PERS		3201-3202	57,528.32	69,281.89	20.4%
OASDI/Medicare/Alternative		3301-3302	19,664.63	21,133.68	7.5%
Health and Welfare Benefits		3401-3402	47,077.53	40,710.80	-13.5%
Unemployment Insurance		3501-3502	2,024.98	1,828.52	-9.7%
Workers' Compensation		3601-3602	6,168.49	4,948.75	-19.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			188,729.73	174,410.08	-7.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	4,000.23	6,195.66	54.9%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	18,628.52	13,686.97	-26.5%
Noncapitalized Equipment		4400	295.95	4,641.14	1,468.2%
Food		4700	0.00	1,000.00	New
TOTAL, BOOKS AND SUPPLIES			22,924.70	25,523.77	11.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,075.98	0.00	-100.0%
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	7,320.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	34,583.05	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	6,735.00	21,626.56	221.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,714.03	21,626.56	-56.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	41,748.09	34,481.17	-17.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			41,748.09	34,481.17	-17.4%
TOTAL, EXPENDITURES			741,848.79	650,445.00	-12.3%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	679,668.71	627,554.00	-7.7%
4) Other Local Revenue		8600-8799	38,780.08	22,891.00	-41.0%
5) TOTAL, REVENUES			718,448.79	650,445.00	-9.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	1,195.66	New
2) Instruction - Related Services	2000-2999		136,188.83	53,496.57	-60.7%
3) Pupil Services	3000-3999		0.00	1,000.00	New
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		563,911.87	560,271.60	-0.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		41,748.09	34,481.17	-17.4%
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			741,848.79	650,445.00	-12.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(23,400.00)	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		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)			(23,400.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,400.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,400.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,400.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,369,741.20	1,282,200.00	-6.4%
3) Other State Revenue		8300-8599	1,790,802.28	1,750,000.00	-2.3%
4) Other Local Revenue		8600-8799	29,811.62	6,500.00	-78.2%
5) TOTAL, REVENUES			3,190,355.10	3,038,700.00	-4.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,048,909.37	1,082,966.43	3.2%
3) Employee Benefits		3000-3999	375,962.01	400,626.31	6.6%
4) Books and Supplies		4000-4999	908,933.40	1,031,077.74	13.4%
5) Services and Other Operating Expenditures		5000-5999	69,312.18	91,325.87	31.8%
6) Capital Outlay		6000-6999	40,884.80	270,000.00	560.4%
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	91,873.49	0.00	-100.0%
9) TOTAL, EXPENDITURES			2,535,875.25	2,875,996.35	13.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			654,479.85	162,703.65	-75.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			654,479.85	162,703.65	-75.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,898,640.38	3,467,225.23	19.6%
b) Audit Adjustments		9793	(85,895.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,812,745.38	3,467,225.23	23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,812,745.38	3,467,225.23	23.3%
2) Ending Balance, June 30 (E + F1e)			3,467,225.23	3,629,928.88	4.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,862.38	0.00	-100.0%
Stores		9712	43,375.58	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,420,987.27	3,644,928.88	6.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(15,000.00)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,165,099.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	(105,290.21)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,862.38		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	200.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	545,678.38		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	43,375.58		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,651,925.95		
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	51,933.80		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	108,904.32		
4) Current Loans		9640			
5) Unearned Revenue		9650	23,862.60		
6) TOTAL, LIABILITIES			184,700.72		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,467,225.23		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,369,741.20	1,282,200.00	-6.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,369,741.20	1,282,200.00	-6.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,790,802.28	1,750,000.00	-2.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,790,802.28	1,750,000.00	-2.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	42,201.85	4,000.00	-90.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(19,395.21)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,004.98	2,500.00	-64.3%
TOTAL, OTHER LOCAL REVENUE			29,811.62	6,500.00	-78.2%
TOTAL, REVENUES			3,190,355.10	3,038,700.00	-4.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	855,667.86	888,057.57	3.8%
Classified Supervisors' and Administrators' Salaries		2300	133,454.04	135,580.08	1.6%
Clerical, Technical and Office Salaries		2400	54,044.80	59,328.78	9.8%
Other Classified Salaries		2900	5,742.67	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,048,909.37	1,082,966.43	3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	224,523.22	247,752.92	10.3%
OASDI/Medicare/Alternative		3301-3302	76,559.78	79,163.94	3.4%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	54,563.03	54,534.20	-0.1%
Unemployment Insurance		3501-3502	5,003.98	5,174.08	3.4%
Workers' Compensation		3601-3602	15,312.00	14,001.17	-8.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			375,962.01	400,626.31	6.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,104.71	28,390.00	66.0%
Noncapitalized Equipment		4400	17,145.16	20,010.00	16.7%
Food		4700	874,683.53	982,677.74	12.3%
TOTAL, BOOKS AND SUPPLIES			908,933.40	1,031,077.74	13.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,122.10	2,500.00	122.8%
Dues and Memberships		5300	835.98	1,250.00	49.5%
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	15,493.58	19,000.00	22.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	51,860.52	68,575.87	32.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,312.18	91,325.87	31.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	200,000.00	New
Equipment		6400	40,884.80	70,000.00	71.2%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			40,884.80	270,000.00	560.4%
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	91,873.49	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			91,873.49	0.00	-100.0%
TOTAL, EXPENDITURES			2,535,875.25	2,875,996.35	13.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,369,741.20	1,282,200.00	-6.4%
3) Other State Revenue		8300-8599	1,790,802.28	1,750,000.00	-2.3%
4) Other Local Revenue		8600-8799	29,811.62	6,500.00	-78.2%
5) TOTAL, REVENUES			3,190,355.10	3,038,700.00	-4.8%
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		2,444,001.76	2,675,996.35	9.5%
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		91,873.49	0.00	-100.0%
8) Plant Services	8000-8999		0.00	200,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,535,875.25	2,875,996.35	13.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			654,479.85	162,703.65	-75.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			654,479.85	162,703.65	-75.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,898,640.38	3,467,225.23	19.6%
b) Audit Adjustments		9793	(85,895.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,812,745.38	3,467,225.23	23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,812,745.38	3,467,225.23	23.3%
2) Ending Balance, June 30 (E + F1e)			3,467,225.23	3,629,928.88	4.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,862.38	0.00	-100.0%
Stores		9712	43,375.58	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,420,987.27	3,644,928.88	6.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(15,000.00)	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,420,987.27	3,622,728.88
5330	Child Nutrition: Summer Food Service Program Operations	0.00	22,200.00
Total, Restricted Balance		3,420,987.27	3,644,928.88

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	11,031.56	3,500.00	-68.3%
5) TOTAL, REVENUES			11,031.56	3,500.00	-68.3%
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	277,614.73	265,000.00	-4.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			277,614.73	265,000.00	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(266,583.17)	(261,500.00)	-1.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			150,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(116,583.17)	(261,500.00)	124.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	534,808.60	398,484.43	-25.5%
b) Audit Adjustments		9793	(19,741.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			515,067.60	398,484.43	-22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			515,067.60	398,484.43	-22.6%
2) Ending Balance, June 30 (E + F1e)			398,484.43	136,984.43	-65.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	398,484.43	136,984.43	-65.6%
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	420,621.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	(13,992.38)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	1,495.86		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	7,320.00		
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			415,444.60		
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	16,960.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			16,960.17		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			398,484.43		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
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					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,282.94	3,500.00	-33.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,748.62	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,031.56	3,500.00	-68.3%
TOTAL, REVENUES			11,031.56	3,500.00	-68.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	238,591.91	205,000.00	-14.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	39,022.82	60,000.00	53.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			277,614.73	265,000.00	-4.5%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			277,614.73	265,000.00	-4.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	150,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			150,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
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)			150,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	11,031.56	3,500.00	-68.3%
5) TOTAL, REVENUES			11,031.56	3,500.00	-68.3%
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		277,614.73	265,000.00	-4.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			277,614.73	265,000.00	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(266,583.17)	(261,500.00)	-1.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			150,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(116,583.17)	(261,500.00)	124.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	534,808.60	398,484.43	-25.5%
b) Audit Adjustments		9793	(19,741.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			515,067.60	398,484.43	-22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			515,067.60	398,484.43	-22.6%
2) Ending Balance, June 30 (E + F1e)			398,484.43	136,984.43	-65.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	398,484.43	136,984.43	-65.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	(554,359.56)	300,000.00	-154.1%
5) TOTAL, REVENUES			(554,359.56)	300,000.00	-154.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	450,071.63	1,982,321.00	340.4%
6) Capital Outlay		6000-6999	4,427,836.73	24,807,628.00	460.3%
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			4,877,908.36	26,789,949.00	449.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,432,267.92)	(26,489,949.00)	387.6%
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	30,007,539.84	0.00	-100.0%
b) Uses		7630-7699	62,460.67	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			29,945,079.17	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,512,811.25	(26,489,949.00)	-208.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,468,243.33	29,795,616.58	444.9%
b) Audit Adjustments		9793	(185,438.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,282,805.33	29,795,616.58	464.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,282,805.33	29,795,616.58	464.0%
2) Ending Balance, June 30 (E + F1e)			29,795,616.58	3,305,667.58	-88.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	29,795,616.58	3,305,667.58	-88.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	34,383,519.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,143,802.16)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	185,985.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	649.44		
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			33,426,352.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,630,736.29		
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			3,630,736.29		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			29,795,616.58		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	404,004.60	300,000.00	-25.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(958,364.16)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(554,359.56)	300,000.00	-154.1%
TOTAL, REVENUES			(554,359.56)	300,000.00	-154.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERs		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	450,071.63	1,982,321.00	340.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			450,071.63	1,982,321.00	340.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,427,836.73	24,797,628.00	460.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	10,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,427,836.73	24,807,628.00	460.3%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,877,908.36	26,789,949.00	449.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	30,007,539.84	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
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			30,007,539.84	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	62,460.67	0.00	-100.0%
(d) TOTAL, USES			62,460.67	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			29,945,079.17	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	(554,359.56)	300,000.00	-154.1%
5) TOTAL, REVENUES			(554,359.56)	300,000.00	-154.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,697,908.36	26,447,498.00	463.0%
9) Other Outgo	9000-9999	Except 7600-7699	180,000.00	342,451.00	90.3%
10) TOTAL, EXPENDITURES			4,877,908.36	26,789,949.00	449.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(5,432,267.92)	(26,489,949.00)	387.6%
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	30,007,539.84	0.00	-100.0%
b) Uses		7630-7699	62,460.67	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			29,945,079.17	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,512,811.25	(26,489,949.00)	-208.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,468,243.33	29,795,616.58	444.9%
b) Audit Adjustments		9793	(185,438.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,282,805.33	29,795,616.58	464.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,282,805.33	29,795,616.58	464.0%
2) Ending Balance, June 30 (E + F1e)			29,795,616.58	3,305,667.58	-88.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	29,795,616.58	3,305,667.58	-88.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	29,795,616.58	3,305,667.58
Total, Restricted Balance		29,795,616.58	3,305,667.58

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	67,347.47	80,000.00	18.8%
5) TOTAL, REVENUES			67,347.47	80,000.00	18.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,345.00	0.00	-100.0%
3) Employee Benefits		3000-3999	81.64	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	140,676.00	87,000.00	-38.2%
6) Capital Outlay		6000-6999	377,260.62	45,000.00	-88.1%
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			520,363.26	132,000.00	-74.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(453,015.79)	(52,000.00)	-88.5%
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)			(453,015.79)	(52,000.00)	-88.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	678,831.60	201,718.81	-70.3%
b) Audit Adjustments		9793	(24,097.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			654,734.60	201,718.81	-69.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			654,734.60	201,718.81	-69.2%
2) Ending Balance, June 30 (E + F1e)			201,718.81	149,718.81	-25.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	201,718.81	149,718.81	-25.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	250,008.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,316.78)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,511.40		
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			243,203.00		
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	41,484.19		
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			41,484.19		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			201,718.81		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	7,468.15	5,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	15,780.22	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	44,099.10	75,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				67,347.47	80,000.00
TOTAL, REVENUES				67,347.47	80,000.00
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,345.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,345.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	34.03	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	11.73	0.00	-100.0%
Workers' Compensation		3601-3602	35.88	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			81.64	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
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	123,500.00	62,000.00	-49.8%
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	17,176.00	25,000.00	45.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			140,676.00	87,000.00	-38.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	377,260.62	45,000.00	-88.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			377,260.62	45,000.00	-88.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			520,363.26	132,000.00	-74.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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					

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

Description	Function Codes	Object Codes	2022-23 Unaudited 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	67,347.47	80,000.00	18.8%
5) TOTAL, REVENUES			67,347.47	80,000.00	18.8%
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		520,363.26	132,000.00	-74.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			520,363.26	132,000.00	-74.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(453,015.79)	(52,000.00)	-88.5%
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)			(453,015.79)	(52,000.00)	-88.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	678,831.60	201,718.81	-70.3%
b) Audit Adjustments		9793	(24,097.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			654,734.60	201,718.81	-69.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			654,734.60	201,718.81	-69.2%
2) Ending Balance, June 30 (E + F1e)			201,718.81	149,718.81	-25.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	201,718.81	149,718.81	-25.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	201,718.81	149,718.81
Total, Restricted Balance		201,718.81	149,718.81

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	13,995.84	13,867.00	-0.9%
4) Other Local Revenue		8600-8799	4,410,018.12	4,388,491.00	-0.5%
5) TOTAL, REVENUES			4,424,013.96	4,402,358.00	-0.5%
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	4,332,902.29	4,115,100.00	-5.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,332,902.29	4,115,100.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			91,111.67	287,258.00	215.3%
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	1,871,337.20	1,871,337.20	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			1,871,337.20	1,871,337.20	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,962,448.87	2,158,595.20	10.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,227,750.14	7,012,987.01	34.1%
b) Audit Adjustments		9793	(177,212.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,050,538.14	7,012,987.01	38.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,050,538.14	7,012,987.01	38.9%
2) Ending Balance, June 30 (E + F1e)			7,012,987.01	9,171,582.21	30.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,012,987.01	9,171,582.21	30.8%
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	7,217,515.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	(240,097.87)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	35,569.29		
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			7,012,987.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			7,012,987.01		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	13,995.84	13,867.00	-0.9%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			13,995.84	13,867.00	-0.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	4,063,475.38	4,068,853.00	0.1%
Unsecured Roll		8612	211,641.32	242,718.00	14.7%
Prior Years' Taxes		8613	4,758.37	0.00	-100.0%
Supplemental Taxes		8614	116,902.82	69,170.00	-40.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	76,126.10	7,750.00	-89.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(62,885.87)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,410,018.12	4,388,491.00	-0.5%
TOTAL, REVENUES			4,424,013.96	4,402,358.00	-0.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,630,000.00	3,630,000.00	0.0%
Bond Interest and Other Service Charges		7434	702,902.29	485,100.00	-31.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,332,902.29	4,115,100.00	-5.0%
TOTAL, EXPENDITURES			4,332,902.29	4,115,100.00	-5.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	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%
All Other Financing Sources		8979	1,871,337.20	1,871,337.20	0.0%
(c) TOTAL, SOURCES			1,871,337.20	1,871,337.20	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,871,337.20	1,871,337.20	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	13,995.84	13,867.00	-0.9%
4) Other Local Revenue		8600-8799	4,410,018.12	4,388,491.00	-0.5%
5) TOTAL, REVENUES			4,424,013.96	4,402,358.00	-0.5%
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	4,332,902.29	4,115,100.00	-5.0%
10) TOTAL, EXPENDITURES			4,332,902.29	4,115,100.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			91,111.67	287,258.00	215.3%
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	1,871,337.20	1,871,337.20	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			1,871,337.20	1,871,337.20	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,962,448.87	2,158,595.20	10.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,227,750.14	7,012,987.01	34.1%
b) Audit Adjustments		9793	(177,212.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,050,538.14	7,012,987.01	38.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,050,538.14	7,012,987.01	38.9%
2) Ending Balance, June 30 (E + F1e)			7,012,987.01	9,171,582.21	30.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	7,012,987.01	9,171,582.21	30.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	226,382.64	275,000.00	21.5%
5) TOTAL, REVENUES			226,382.64	275,000.00	21.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	233,675.00	275,000.00	17.7%
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			233,675.00	275,000.00	17.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,292.36)	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		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)			(7,292.36)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	65,489.20	58,196.84	-11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,489.20	58,196.84	-11.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			65,489.20	58,196.84	-11.1%
2) Ending Net Position, June 30 (E + F1e)			58,196.84	58,196.84	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	58,196.84	58,196.84	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	35,411.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,178.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	28,966.55		
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		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			63,200.21		
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	4,768.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	235.36		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			5,003.37		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			58,196.84		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	227,560.64	275,000.00	20.8%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,178.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			226,382.64	275,000.00	21.5%
TOTAL, REVENUES			226,382.64	275,000.00	21.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	233,675.00	275,000.00	17.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			233,675.00	275,000.00	17.7%
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%
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 - 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 EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			233,675.00	275,000.00	17.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	226,382.64	275,000.00	21.5%
5) TOTAL, REVENUES			226,382.64	275,000.00	21.5%
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		233,675.00	275,000.00	17.7%
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, EXPENSES			233,675.00	275,000.00	17.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,292.36)	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		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)			(7,292.36)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	65,489.20	58,196.84	-11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,489.20	58,196.84	-11.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			65,489.20	58,196.84	-11.1%
2) Ending Net Position, June 30 (E + F1e)			58,196.84	58,196.84	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	58,196.84	58,196.84	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	84,318.20	0.00	-100.0%
5) TOTAL, REVENUES			84,318.20	0.00	-100.0%
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) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,249,098.56	0.00	-100.0%
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			1,249,098.56	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,164,780.36)	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	2.78	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2.78)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,164,783.14)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,164,783.14	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,164,783.14	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,164,783.14	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,406.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	(80.05)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	45.19		
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		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			2,371.50		
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	2,371.50		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,371.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + 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	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	726.32	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(80.05)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	83,671.93	0.00	-100.0%
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			84,318.20	0.00	-100.0%
TOTAL, REVENUES			84,318.20	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,249,098.56	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,249,098.56	0.00	-100.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,249,098.56	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2.78	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2.78	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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			(2.78)	0.00	-100.0%
(a - b + c - d + e)					

Description	Function Codes	Object Codes	2022-23 Unaudited 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	84,318.20	0.00	-100.0%
5) TOTAL, REVENUES			84,318.20	0.00	-100.0%
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		1,249,098.56	0.00	-100.0%
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, EXPENSES			1,249,098.56	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,164,780.36)	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	2.78	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2.78)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,164,783.14)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,164,783.14	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,164,783.14	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,164,783.14	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	13.99	0.00	-100.0%
2) Funds Collected for Others		8800	71,570,239.69	60,584,459.33	-15.3%
3) TOTAL, ADDITIONS			71,570,253.68	60,584,459.33	-15.3%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	4,081,849.09	5,636,308.33	38.1%
2) Funds Distributed for Others		7500	70,917,982.40	54,948,151.00	-22.5%
3) TOTAL, DEDUCTIONS			74,999,831.49	60,584,459.33	15.6%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			(3,429,577.81)	0.00	-100.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,429,577.81	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			3,429,577.81	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			3,429,577.81	0.00	-100.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	1,255,952.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	50,748.95		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,676.86		
4) Due from Other Funds		9310	2,371.50		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			1,316,749.69		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	1,316,749.69		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	0.00		
4) TOTAL, LIABILITIES			1,316,749.69		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	13.99	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	71,570,239.69	60,584,459.33	-15.3%
TOTAL, ADDITIONS			71,570,253.68	60,584,459.33	-15.3%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	4,081,849.09	5,636,308.33	38.1%
Funds Distributed to Others		7500	70,917,982.40	54,948,151.00	-22.5%
TOTAL, DEDUCTIONS			74,999,831.49	60,584,459.33	15.6%

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,196.02	3,196.02	3,414.44	3,196.02	3,196.02	3,316.87
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,196.02	3,196.02	3,414.44	3,196.02	3,196.02	3,316.87
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,196.02	3,196.02	3,414.44	3,196.02	3,196.02	3,316.87
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,437,060.00		1,437,060.00			1,437,060.00
Work in Progress	60,149.00		60,149.00	4,873,923.00	30,980.00	4,903,092.00
Total capital assets not being depreciated	1,497,209.00	0.00	1,497,209.00	4,873,923.00	30,980.00	6,340,152.00
Capital assets being depreciated:						
Land Improvements	7,038,126.08	20,964.08	7,059,090.16	248,218.00		7,307,308.16
Buildings	41,983,851.74	(26,251.74)	41,957,600.00	9,100.00		41,966,700.00
Equipment	4,872,550.03	0.00	4,872,550.03	65,996.00		4,938,546.03
Total capital assets being depreciated	53,894,527.85	(5,287.66)	53,889,240.19	323,314.00	0.00	54,212,554.19
Accumulated Depreciation for:						
Land Improvements	(4,584,434.50)	5,736.50	(4,578,698.00)	(260,617.00)		(4,839,315.00)
Buildings	(22,231,860.01)	53,770.00	(22,178,090.01)	(759,635.00)		(22,937,725.01)
Equipment	(3,847,260.65)	(9,264.35)	(3,856,525.00)	(227,917.00)		(4,084,442.00)
Total accumulated depreciation	(30,663,555.16)	50,242.15	(30,613,313.01)	(1,248,169.00)	0.00	(31,861,482.01)
Total capital assets being depreciated, net excluding lease and subscription assets	23,230,972.69	44,954.49	23,275,927.18	(924,855.00)	0.00	22,351,072.18
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	24,728,181.69	44,954.49	24,773,136.18	3,949,068.00	30,980.00	28,691,224.18
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2022-23 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	29,250,375.05	301	0.00	303	29,250,375.05	305	553,627.57		307	28,696,747.48	309
2000 - Classified Salaries	19,996,864.69	311	68,767.62	313	19,928,097.07	315	1,387,805.33		317	18,540,291.74	319
3000 - Employee Benefits	18,146,223.29	321	20,092.98	323	18,126,130.31	325	608,164.10		327	17,517,966.21	329
4000 - Books, Supplies Equip Replace. (6500)	2,922,550.21	331	2,171.25	333	2,920,378.96	335	340,086.20		337	2,580,292.76	339
5000 - Services . . & 7300 - Indirect Costs	5,157,434.61	341	25,000.00	343	5,132,434.61	345	151,082.33		347	4,981,352.28	349
TOTAL					75,357,416.00	365	TOTAL		72,316,650.47	369	

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

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

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

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

Unaudited Actuals
2022-23 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	40,950,578.03	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	114,659.49	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	40,835,918.54	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		
	56.47%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		
	X	

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt	
2. Percentage spent by this district (Part II, Line 15)	56.47%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	72,316,650.47	
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt	

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

Unaudited Actuals
2022-23 Estimated Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	15,075,000.00		15,075,000.00	30,000,000.00	1,230,000.00	43,845,000.00	1,280,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	295,292.25		295,292.25	25,111.33	130,225.83	190,177.75	145,522.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	317,351.92		317,351.92	111,731.74		429,083.66	42,908.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	15,687,644.17	0.00	15,687,644.17	30,136,843.07	1,360,225.83	44,464,261.41	1,468,430.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	76,431,085.20
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,219,721.81
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	88,860.60
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	155,611.33
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	57,257.84
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	554,682.34
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	61,656.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				918,068.11
<p>D. Plus additional MOE expenditures:</p> <p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p>	All	All	<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	0.00
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				73,293,295.28
<p>Section II - Expenditures Per ADA</p>				<p>2022-23 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				3,196.02
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				22,932.68

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	67,667,430.65	21,332.94
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	67,667,430.65	21,332.94
B. Required effort (Line A.2 times 90%)	60,900,687.59	19,199.65
C. Current year expenditures (Line I.E and Line II.B)	73,293,295.28	22,932.68
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2021-22 Actual			2022-23 Actual		
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	45,231,237.12		45,231,237.12			49,015,906.61
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,171.79		3,171.79			3,196.02
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2021-22			Adjustments to 2022-23		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2022-23 P2 Report			2023-24 P2 Estimate		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	3,196.02		3,196.02	3,196.02		3,196.02
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			3,196.02			3,196.02
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2022-23 Actual			2023-24 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	171,632.54		171,632.54	171,633.00		171,633.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	40,399,210.41		40,399,210.41	42,917,215.00		42,917,215.00
5. Unsecured Roll Taxes (Object 8042)	1,807,203.56		1,807,203.56	1,947,100.00		1,947,100.00
6. Prior Years' Taxes (Object 8043)	207,249.72		207,249.72	0.00		0.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	6,831,242.51		6,831,242.51	7,492,883.00		7,492,883.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	49,416,538.74	0.00	49,416,538.74	52,528,831.00	0.00	52,528,831.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	49,416,538.74	0.00	49,416,538.74	52,528,831.00	0.00	52,528,831.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,142,598.00			1,086,353.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,988,932.31		1,988,932.31	2,287,121.81		2,287,121.81
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	1,988,932.31	0.00	3,131,530.31	2,287,121.81	0.00	3,373,474.81
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	2,961,912.00		2,961,912.00	2,942,104.00		2,942,104.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	2,961,912.00	0.00	2,961,912.00	2,942,104.00	0.00	2,942,104.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	74,271,045.50		74,271,045.50	71,703,989.24		71,703,989.24

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(194,076.01)		(194,076.01)	150,000.00		150,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2022-23 Actual			2023-24 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			45,231,237.12			49,015,906.61
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0076			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			49,015,906.61			51,192,212.86
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			49,416,538.74			52,528,831.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			383,522.40			383,522.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			2,730,898.18			2,036,856.67
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,730,898.18			2,036,856.67
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			(194,076.01)			114,387.10
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			49,222,462.73			52,643,218.10
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			2,924,974.19			1,922,469.57
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			49,222,462.73			
b. State Subventions (Line D8)			2,924,974.19			
c. Less: Excluded Appropriations (Line C23)			3,131,530.31			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			49,015,906.61			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit						
	2022-23 Actual			2023-24 Budget		

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,834,355.75
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 64,559,107.28

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.39%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 4,070,482.48
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	26,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	274,039.29
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,370,521.77
9. Carry-Forward Adjustment (Part IV, Line F)	(59,748.77)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,310,773.01
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	49,626,073.42
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,984,155.44
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,075,856.49
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,603,079.93
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	88,860.60
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	826,879.94
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	61,157.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	5,968,313.59
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	225,541.47
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	700,100.70
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,528,433.43
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	73,688,452.01
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.93%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.85%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	4,370,521.77
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	278,421.39
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.39%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.39%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.39%) times Part III, Line B19); zero if positive	(59,748.77)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(59,748.77)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.85%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-29874.38) is applied to the current year calculation and the remainder (\$-29874.39) is deferred to one or more future years:	5.89%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-19916.26) is applied to the current year calculation and the remainder (\$-39832.51) is deferred to one or more future years:	5.90%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(59,748.77)

Approved indirect cost rate: 6.39%
Highest rate used in any program: 6.39%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	4203	93,345.23	5,964.76	6.39%
01	6010	532,765.09	26,593.99	4.99%
12	5058	22,009.09	1,390.91	6.32%
12	6105	619,635.82	39,126.98	6.31%
12	6127	40,049.79	1,230.20	3.07%
13	5310	117,477.21	2,178.07	1.85%
13	5330	1,304,101.79	83,332.10	6.39%
13	7027	106,854.43	6,363.32	5.96%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		85,510.03	85,510.03
2. State Lottery Revenue	8560	678,636.68		343,177.87	1,021,814.55
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		678,636.68	0.00	428,687.90	1,107,324.58
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	553,627.57		0.00	553,627.57
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	125,009.11		0.00	125,009.11
4. Books and Supplies	4000-4999	0.00		66,234.30	66,234.30
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		678,636.68	0.00	66,234.30	744,870.98
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	362,453.60	362,453.60
D. COMMENTS:					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	308,049.98	629,422.61	937,472.59	63,383.28		1,000,855.87
1110	Regular Education, K-12	39,529,157.74	15,376,287.21	54,905,444.95	3,712,201.48		58,617,646.43
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	14,228,373.96	460,337.96	14,688,711.92	993,115.68		15,681,827.60
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	88,860.60	0.00	88,860.60	6,007.94		94,868.54
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					27,171.25	27,171.25
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					130,500.00	130,500.00
----	Other Outgo					802,026.02	802,026.02
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	209,811.05		209,811.05
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(133,621.58)		(133,621.58)
----	Total General Fund and Charter Schools Funds Expenditures	54,154,442.28	16,466,047.78	70,620,490.06	4,850,897.85	959,697.27	76,431,085.18

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	258,831.82	0.00	4,137.72	0.00	0.00	0.00	45,080.44			0.00	0.00	308,049.98
1110	Regular Education, K-12	37,904,525.54	0.00	16,975.53	7,499.57	7,880.18	34,277.43	1,557,999.49			0.00	0.00	39,529,157.74
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4830	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	11,462,716.06	848,960.34	0.00	0.00	1,690,594.21	226,103.35	0.00			0.00	0.00	14,228,373.96
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		88,860.60	0.00	0.00	0.00	88,860.60
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		49,626,073.42	848,960.34	21,113.25	7,499.57	1,698,474.39	260,380.78	1,603,079.93	88,860.60	0.00	0.00	0.00	54,154,442.28

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	370,291.49	213,360.48	45,770.64	629,422.61
1110	Regular Education, K-12	8,285,272.07	5,867,413.30	1,223,601.84	15,376,287.21
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	69,205.34	186,690.42	204,442.20	460,337.96
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		8,724,768.90	6,267,464.20	1,473,814.68	16,466,047.78

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	826,879.94
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	26,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,131,639.48
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	4,984,519.42
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	54,154,442.28
2	Total Allocated Costs (from Form PCR, Column 2, Total)	16,466,047.78
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	70,620,490.06
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	700,100.70
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,403,116.96
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,103,217.66
D.	Total Direct Charged and Allocated Costs (B3 + C5)	73,723,707.72
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.76%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	27,171.25				27,171.25
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			130,500.00		130,500.00
Other Outgo (Objects 1000 - 7999)				802,026.02	802,026.02
Total Other Costs	27,171.25	0.00	130,500.00	802,026.02	959,697.27

Unaudited Actuals
2022-23
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,147,655.25	636,267.87	5,322,659.16	1,618,186.63	6,267,464.21	0.00	1,473,814.69
B. Enter Allocation Factor(s) by Goal: <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
Description							
0001 Pre-Kindergarten	8.00	8.00	8.00	8.00	8.00	0.00	15.00
1110 Regular Education, K-12	179.00	179.00	179.00	179.00	220.00	0.00	401.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	12.00				7.00		67.00
6000 ROC/P							
Other Goals							
Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	199.00	187.00	187.00	187.00	235.00	0.00	483.00

Unaudited Actuals
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(35,484.05)	0.00	(133,621.58)				
Other Sources/Uses Detail					2.78	554,682.34		
Fund Reconciliation							297,410.83	2,377.28
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	901.00	0.00	0.00	0.00				
Other Sources/Uses Detail					404,682.34	0.00		
Fund Reconciliation							1,770.00	114.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	34,583.05	0.00	41,748.09	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	195,519.31
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	91,873.49	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	108,904.32
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					150,000.00	0.00		
Fund Reconciliation							7,320.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Unaudited Actuals
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							649.44	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	235.36
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2.78		
Fund Reconciliation							0.00	2,371.50
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							2,371.50	0.00

Unaudited Actuals
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	35,484.05	(35,484.05)	133,621.58	(133,621.58)	554,685.12	554,685.12	309,521.77	309,521.77

Unaudited Actuals
Budget 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Goleta Union Elementary

Santa Barbara County

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

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

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

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

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
13	7027	(\$15,000.00)
Explanation: Will clear out with closing of the fiscal year 2022-2023.		
Total of negative resource balances for Fund 13		(\$15,000.00)

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
13	7027	9790	(\$15,000.00)
Explanation: Will clear out with closing of the fiscal year 2022-2023.			

Unaudited Actuals
Unaudited Actuals 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

Goleta Union Elementary

Santa Barbara County

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