



2022-2023 Unaudited Actuals

September 20, 2023

Tahoe Truckee Unified School District
11603 Donner Pass Road
Truckee, CA 96161

Executive Summary

Introduction

The education code requires all school districts to submit Unaudited Actuals to the County Office of Education by September 15, 2023. The Unaudited Actuals report reflects final revenue and expenditures for the 2022 - 2023 fiscal year prior to review by our external auditor.

The 2022 - 2023 budget experienced many adjustments since its initial adoption; both on the revenue and expenditure side. The Board of Trustees has reviewed and approved these changes to our budget during the First and Second Interim reporting periods and our final revisions reported in our Estimated Actuals in June. Overall, the fiscal position of Tahoe Truckee Unified School District has improved from what was anticipated in June. Due to increased revenue and reduced expenditures, our unrestricted fund balance (including assigned fund balances) has increased by \$1,219,457.

Financial Summary

Enclosed you will find the 2022 - 2023 Unaudited Actuals for TTUSD, which represents the final revenues and expenditures of the fiscal year. The attached Unaudited Actuals report is in the Standardized Account Code System (SACS) financial reporting format. This executive summary includes financial data that summarizes and explains the SACS reports. The following sections provide descriptions of the major funding sources and expenditure categories for the General Fund and highlight the variances between the 2022 - 2023 Estimated Actuals presented in June and the final Unaudited Actuals. In addition, the summary tables include our 2021 - 2022 Actuals and the 2022 - 2023 45 Day Revised Budget to provide a reference for the reader.

Revenue

The total revenue received in 2022 - 2023 was \$93,948,893. Overall, the 2022 - 2023 Unaudited Actuals show an increase in revenues of \$2,372,503 when compared to the 2022 - 2023 Estimated Actuals. The overall change in revenues is due to the following:

1. **Property Taxes/State Aid/EPA (LCFF Sources).** The majority of revenue in this category is property taxes. Property taxes consist of homeowner's exemptions, timber yield taxes, secured roll taxes, and unsecured roll taxes (referred to as "regular property taxes"). This also includes State Aid from former categorical programs, Education Protection Account Funding, and the in-lieu tax obligation paid to Sierra Expeditionary Learning School. Overall, these sources increased by \$500,091 from the June Estimated Actuals. The following provides more detail of the funding sources included in this category.
 - a. **Property Taxes.** In June, staff projected our 2022 - 2023 regular property taxes to be \$62,169,756. Our actual 2022 - 2023 property tax receipts are \$62,214,317, an increase of \$44,561. When comparing regular property taxes (excludes community redevelopment funds) to the prior fiscal year, we received an increase of \$5,531,382, or 9.76%, in 2022 -

2023. This increase is based on the overall growth in assessed valuation of properties within the District of 6.51%. See chart below.

**TTUSD 2021 - 2022 and 2022 - 2023 Property Taxes Comparison
(Excludes Community Redevelopment Funds)**

Type	2021 - 2022 Actual	2022 - 2023 Unaudited Actuals	Variance	Percentage Increase/ (Decrease)
Homeowners Exemption	\$ 366,485	\$ 362,743	\$ (3,741)	-1.02%
Timber Tax	\$ 7,060	\$ 1,916	\$ (5,144)	-72.87%
Secured Property Taxes	\$ 55,068,722	\$ 60,449,522	\$ 5,380,800	9.77%
Unsecured Property Taxes	\$ 1,232,237	\$ 1,376,667	\$ 144,430	11.72%
Prior Year Adjustments	\$ 8,432	\$ 23,469	\$ 15,037	178.33%
Total	\$ 56,682,936	\$ 62,214,317	\$ 5,531,382	9.76%

- b. Community Redevelopment Funds. This funding source consists of pass-through and residual property taxes allocated from the former redevelopment agencies within the District. This funding source can fluctuate year to year and can be difficult to project. In 2022 - 2023 we received \$2,643,828 in residual property taxes, an increase of \$335,375 compared to June estimates.
 - c. Education Protection Account (EPA). EPA funding was authorized by the passage of Proposition 30. EPA funding was intended to backfill funding shortages for school district revenue limits and prevent future cuts to K-12 schools. The language of Proposition 30 also provided that no school district would receive less than \$200 per student. We received our full apportionment of \$732,926 in EPA funding for the 2022 - 2023 fiscal year.
 - d. Transfers to Charter School. We currently fund the general purpose entitlement grants for SELS through our property tax collections. This is called our in-lieu property tax obligation. SELS is funded according to the Local Control Funding Formula (LCFF) model. The total in-lieu tax payment to SELS was \$2,018,892, which is the same as our estimates.
 - e. Transfers to Placer County Office of Education (PCOE). Assembly Bill 130 required school districts to provide a full-time independent study program during the 2021 – 2022 school year for any student that chose not to return to in-person instruction. The District contracted with PCOE to provide this independent study program through their I-Learn Academy. Some students continued their enrollment in the program for the 2022 – 2023 school year. The cost of tuition for our students enrolled in the I-Learn Academy was \$89,489. This was paid through an in-lieu tax payment.
 - f. State Aid. This revenue represents our former state categorical funding less our basic aid fair share reduction. In 2022 - 2023 we received \$1,906,330 in unrestricted State Aid.
2. **Federal Revenue.** This revenue category consists of funding for all Federal programs to include: Title I, Title II, Title III, IDEA (Federal Special Education Grants), and Forest Reserve Funding. The Unaudited Actuals show that Federal funding has decreased by \$56,066 when compared to the estimated actuals. This is primarily due to the following:

- a. The District received an increase of \$28,449 in Forest Reserve Funding.
 - b. Title I, II, III, and IV program revenues decreased by \$12,056. This is not an actual decrease. Title program revenue cannot be recognized as revenue until the dollars are actually spent. This revenue is considered unearned and is deferred to the next fiscal year.
 - c. Federal Homeless Youth funding decreased by \$6,170.
 - d. Federal Workability Program revenues decreased by \$21,184.
 - e. Federal Special Education revenue decreased by \$39,872.
- 3. State Revenue.** This revenue source is composed of numerous categorical programs (Lottery revenues, mandate block grant, mental health programs, etc.) and also includes the STRS On-Behalf contribution. State revenue has increased by \$1,501,694 from the 2022 - 2023 Estimated Actuals. This decrease is mainly attributed to:
- a. STRS On-Behalf Contribution. There are three contributors to the STRS retirement fund: the employer, the employee, and the State of California. GASB 68 requires school districts to recognize the State’s annual contribution to STRS (the “on-behalf contribution”) in their general ledger. This results in an entry in the benefits expenditure category (the cost) and an offsetting revenue entry. The amount of this contribution is estimated throughout the year and finalized at year-end. The estimate for both STRS on-behalf revenues and expenditures was \$3,119,524 at Estimated Actuals. This amount remained the same at year end closing.
 - b. Anticipated lottery receipts have increased by \$242,823 based on the latest information from the State.
 - c. Increase of \$20,784 in Special Education Early Intervention Grants.
 - d. Increase of \$50,734 in Home To School Transportation Reimbursements.
 - e. Increase of \$69,925 in Career Technical Education Incentive and Strong Workforce Program grants.
 - f. Increase of \$16,333 in CAASPP and ELPAC testing grants.
 - g. Increase of \$34,540 in Ethnic Studies program funding.
 - h. Reduction of \$12,486 in the Arts Music Instructional Materials Block Grant.
 - i. Increase of \$548,963 in Learning Recovery Emergency Block Grant. This grant was reduced at Estimated Actuals by approximately 50% based on the Governor’s May Revise Budget Proposal. This was changed in the adopted State Budget to only a 14% reduction. This increase reflects that change.
 - j. Increase of \$520,365 in Kitchen Infrastructure and Training grants.
- 4. Local Revenue.** Major components of this revenue source are the Measure AA parcel tax, redevelopment agency pass-through funding, facility use fees, interagency fees, local grants and special education funding. The 2022 - 2023 Unaudited Actuals show an overall increase of \$531,331 from June estimates. Some of the items that contributed to this change are:
- a. An increase of \$97,570 from local grant awards and site donations.
 - b. Increase of \$82,366 in estimated tuition payments from Washoe County.
 - c. Decrease of \$27,564 in Measure AA parcel taxes.
 - d. Decrease of \$13,629 in grants for the purchase of a new low emissions bus.
 - e. Increase of \$192,654 in former Redevelopment Agency pass-through funding.

- f. Decrease in local Special Education funding of \$33,867.
- g. \$29,724 increase in facility use fees.
- h. Increase of \$120,471 in interest earnings.
- i. Increase of \$171,776 in MediCal reimbursements for services.
- j. Increase of \$70,000 in Student Behavioral Health Incentive Program (SBHIP) grants.
- k. Increase of \$50,750 in Community Engagement Initiative grants.
- l. Decrease of \$150,700 in revenue due to GASB 31 adjustment entries. The Governmental Accounting Standards Board requires districts holding their funds in an external governmental investment pool to assess the fair market value of these holdings and record any changes as revenue. The District deposits all funds in the Placer County Treasurer's Investment Pool. Therefore, the District is required to record the difference between the original cash value (book value) and the current fair market value. If the fair market value is less than the book value, it results in an entry that decreases revenue. This is recognizing the potential loss in investments. The opposite would occur if fair market value was more than the book value. This is a book entry only and does not represent our actual revenue receipts.

The table below summarizes the changes in revenue from the Estimated Actuals.

**2022 - 2023 Estimated and Unaudited Actuals Comparison
Unrestricted and Restricted Revenues**

Revenue	2021- 2022 Actuals	2022 - 2023 45 Day Revise	2022 - 2023 Est. Actuals	2022- 2023 Unaudited Actuals	2022 - 2023 Est. Actuals vs. Unaudited Actuals
Property Taxes/State Aid/EPA	\$ 60,310,506	\$ 65,161,224	\$ 65,276,556	\$ 65,672,101	\$ 395,545
Federal Revenue	\$ 4,075,628	\$ 3,949,551	\$ 3,252,424	\$ 3,196,358	\$ (56,066)
State Revenue	\$ 8,170,581	\$ 13,664,806	\$ 11,263,218	\$ 12,764,912	\$ 1,501,694
Local Revenue	\$ 10,715,502	\$ 11,017,456	\$ 11,779,192	\$ 12,310,523	\$ 531,331
Total Revenue	\$ 83,272,217	\$ 93,793,037	\$ 91,571,390	\$ 93,943,893	\$ 2,372,503

Expenditures

Total expenditures for the 2022 - 2023 fiscal year were \$86,941,118. This is \$1,053,039 less in expenditures than anticipated at Estimated Actuals. The following is a breakdown of the different general fund expenditure categories along with explanations for the variances from June estimates.

1. **Certificated Salaries.** This category includes salaries and wages for all teachers, certificated specialists, site and certificated administrators, substitutes, and psychologists. When compared to the Estimated Actuals, salaries increased by \$29,578. This is mainly due to the following:
 - a. Miscellaneous increases/decreases associated with salary adjustments, substitutes, stipends, and class-size overages.
2. **Classified Salaries.** These expenditures include all non-certificated district support staff to include district office personnel, bus drivers, maintenance and custodial staff, site support staff, instructional aids, classified management, and others. Classified salaries increased by \$60,131 from Estimated Actuals.
 - a. Miscellaneous increases/decreases associated with vacancies, extra duty, and overtime.
3. **Employee Benefits.** This expenditure area includes all payments relating to payroll taxes (social security, unemployment insurance, Medicare, etc.), retirement plans (i.e., PERS, STRS), and health and welfare benefits. The rates for payroll taxes are determined by the State and Federal Government. The rates for PERS and STRS are determined each year by the individual retirement plans. The health and welfare benefit caps for all employees are: \$8,900 annually for employee only, \$10,300 annually for employee plus one, and \$14,100 annually for employees plus family. The amount of employment benefits is directly tied to the amount of salaries; as salaries increase so do benefit costs. Employee benefits decreased by \$324,611 over the Estimated Actuals. This decrease was due to:
 - a. \$77,154 reduction in Health and Welfare benefits.
 - b. Decrease of \$51,000 in a planned one-time payment to STRS no longer required.
 - c. Decrease of \$196,457 in retirement plan payments and payroll taxes not captured in Estimated Actuals.
4. **Books and Supplies.** The 2022 - 2023 Unaudited Actuals for materials and supplies shows an overall decrease of \$779,473 when compared to 2022 - 2023 Estimated Actuals. The following highlights the major variances for books and supplies category:
 - a. \$158,777 decrease in Arts, Music and Instructional Materials Block grant expenditures.
 - b. \$115,000 decrease in instructional materials from Lottery funds.
 - c. \$195,928 in unspent donations and grants that will be carried over to 2023 – 2024.
 - d. \$118,009 decrease in Title I that will be carried over to 2023 - 2024.
 - e. \$30,703 decrease in Measure AA and technology supplies.
 - f. The remaining balance is the result savings/unspent allocations in various programs and re-allocation of budget amounts to other expenditure categories (e.g., moving allocations from materials and supplies to cover extra-duty assignments or professional services).

5. **Services and Other Operating Expenditures.** This category includes expenditures for professional services, legal counsel, utilities, repairs, and service contracts. The 2022 - 2023 Unaudited Actuals show a increase of approximately \$341,566 in services and operating expenditures when compared to Estimated Actuals. Some of the highlights include the following:
 - a. \$265,415 increase in instructional licenses in Lottery.
 - b. \$115,000 increase in utilities and communications.
 - c. \$33,101 savings in custodial temp services.
 - d. \$113,822 savings in the Expanded Learning Opportunities Program.
 - e. \$25,000 increase in Title programs.
 - f. \$179,806 increase in Arts, Music and Instructional Materials Block Grant Expenditures.
 - g. \$19,000 increase in legal fees.
 - h. \$62,204 savings in maintenance expenditures.
 - i. The remaining balance is the result savings/unspent allocations in various programs and re-allocation of budget amounts to other expenditure categories (e.g., moving allocations from materials and supplies to cover extra-duty assignments or professional services).
6. **Capital Outlay.** All building and capital improvements as well as large equipment purchases are within this category. Capital outlay expenditures came in approximately \$12,234 less than what was budgeted at Estimated Actuals. The explanations for this decrease are as follows:
 - a. \$5,000 decrease in maintenance equipment
 - b. \$7,000 in expenditures transfers to materials and supplies.
7. **Other Outgo.** This category combines debt service payments and tuition payments to other educational agencies. Other Outgo came in at \$145,171 less than Estimated Actuals. This is mainly due to:
 - a. Decrease of \$103,267 in tuition payments to Washoe County School District due to a prior year credit.
 - b. Decrease of \$16,904 in tuition payments to PCOE for Special Education Services.
 - c. Decrease of \$25,000 in debt service for past bus purchase.
8. **Indirect Cost.** Indirect costs are allowable transfers from restricted programs to the unrestricted general fund for providing administrative services. This category increased by \$12,352.
9. **Other Financing Sources/Uses.** This category includes transfers (or contributions) from the unrestricted general fund to programs in other funds such as pre-school, food service and deferred maintenance. It also includes financing sources for loans or lease purchase agreements. This category was reduced by \$72,210 compared to June estimates. This is due to a reduction in the food service contribution.
10. **General Fund Contributions.** These are the contributions from the unrestricted general fund to restricted general fund programs such as special education. General Fund Contributions decreased by \$9,380 from our June estimates.

Below is a table summarizing the expenditures for 2022 - 2023 estimated actuals and the 2022 - 2023 Unaudited Actuals.

**2022 - 2023 Estimated and Unaudited Actuals Comparison
Unrestricted and Restricted Expenditures**

Expenditures	2021 -2022	2022 - 2023	2022 - 2023	2022- 2023	2022 - 2023
	Actuals	45 Day Revise	Est. Actuals	Unaudited Actuals	Est. Actuals vs. Unaudited Actuals
Certificated Salaries	\$ 33,155,852	\$ 33,431,615	\$ 35,725,838	\$ 35,755,416	\$ 29,578
Classified Salaries	\$ 12,560,018	\$ 14,459,141	\$ 14,163,569	\$ 14,103,438	\$ (60,131)
Benefits	\$ 20,095,386	\$ 23,228,464	\$ 21,911,683	\$ 21,587,072	\$ (324,611)
Books and Supplies	\$ 3,623,077	\$ 4,558,225	\$ 4,431,200	\$ 3,633,727	\$ (797,473)
Services and Other Operating Expenditure	\$ 8,651,207	\$ 7,294,757	\$ 10,647,801	\$ 10,989,367	\$ 341,566
Capital Outlay	\$ 1,203,959	\$ 547,361	\$ 860,511	\$ 848,277	\$ (12,234)
Other Outgo	\$ 370,066	\$ 395,812	\$ 227,310	\$ 82,139	\$ (145,171)
Transfers of Indirect Cost	\$ (78,213)	\$ (147,986)	\$ (107,547)	\$ (119,899)	\$ (12,352)
Other Financing Sources	\$ 297,272	\$ 867,806	\$ 133,792	\$ 61,582	\$ (72,210)
Total Expenditures	\$ 79,878,625	\$ 84,635,195	\$ 87,994,157	\$ 86,941,118	\$ (1,053,039)

Fund Balance and Reserves

Board Policy 3100 establishes a minimum reserve for the district:

Based upon recommendations of the Governmental Accounting Standards Board, Government Finance Officers Association, California Department of Education’s Standardized Account Code Structure (SACS) forum, and the Placer County Office of Education the District shall maintain a target reserve for economic uncertainty based on range of 10-16%. These measurements are a percentage of current year budgeted expenditures of the general fund.

Board Policy #3100 establishes a target REU range of 10-16%. The 2022 - 2023 Unaudited Actuals Reserve for Economic Uncertainties (REU) is \$14,135,462 which represents 16.26% of total budgeted expenditures and other outgo. In addition to this reserve there are estimated ending fund balances of \$11,119,758 in “Restricted” and \$1,923,947 in “Other Assigned” designations. The other assigned designation includes the board designated instructional materials reserve fund, the bus replacement funds, and technology reserves fund. The REU increased by approximately \$323,133 from 2022 - 2023 estimated actuals due to combination of increased revenues, decreased expenditures, and movement of unrestricted expenditures to restricted one-time funding sources.

The components of fund balance for 2022 - 2023 Unaudited Actuals are shown in the following table on the next page.

**Tahoe Truckee Unified School District
2022 - 2023 Unaudited Actuals Components of Fund Balance**

Fund Balance	2022 - 2023 Unaudited Actuals
Restricted	\$ 11,119,758
Unrestricted	
Reserve for Economic Uncertainty and Basic Aid	\$ 14,135,462
Reserve for Cash, Stores and Prepaid Expense	\$ 301,613
Designated (Instruct. Materials Reserve, Bus Replacment, Tech Reserve, etc.)	\$ 1,923,947
Undesignated	
Unrestricted Subtotal	<u>\$ 16,361,022</u>
 Total Ending Balance	 \$ 27,480,780
Reserve for Economic Uncertainty and Basic Aid	16.26%

Other Funds

The district utilizes several other funds in the course of its operations. These funds are separate from the main general operating fund (Fund 01-General Fund).

- A. Fund 11 (Adult Education Fund). This fund is restricted to our Adult Education programs. Fund 11 ended with a balance of \$107,415.
- B. Fund 12 (Child Development Fund). This fund is used for our State pre-school program as well as part of the STEPP program. Fund 12 ended the year with a balance of \$29,837.
- C. Fund 13 (Cafeteria Fund). This fund is used to perform all transactions pertaining to the food service program. Fund 13 ended the year with a balance of \$222,887.
- D. Fund 14 (Deferred Maintenance) - This fund is used for large scale building repair and component replacement. The district contributed \$450,000 to this program. Fund 14 ended the year with a fund balance of \$19,819.
- E. Fund 21 (Building Fund) - This fund is reserved for capital improvements funded by general obligation bonds. The district uses this fund for facilities projects funded by Measure E, Measure U, and Certificates of Participation. These funds incurred over \$2,763,721 in capital expenditures in 2022 - 2023. The remaining balance is \$4,660,275.
- F. Fund 25 (Capital Facilities Fund) - This fund is restricted for fees collected by developers. The fees are used to perform growth related facilities projects around the district. The district collected \$2,771,858 in developer fees for 2022 - 2023 and incurred \$2,545,652 in expenditures, leaving an ending balance of \$4,893,090.

Unaudited Actuals Certification

Unaudited Actuals
FINANCIAL REPORTS
2022-23 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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)	54.92%
	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.	\$64,050.29
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	\$70,881,143.04
	Appropriations Subject to Limit	\$70,881,143.04
	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	5.18%
	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 20, 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:

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General Fund 01
Unrestricted and Restricted Combined
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)	
A. REVENUES									
1) LCFF Sources		8010-8099	64,939,020.71	733,080.00	65,672,100.71	67,846,858.00	692,187.00	68,539,045.00	4.4%
2) Federal Revenue		8100-8299	186,219.04	3,010,138.73	3,196,357.77	157,770.00	1,786,770.00	1,944,540.00	-39.2%
3) Other State Revenue		8300-8599	1,935,405.71	10,829,506.13	12,764,911.84	2,691,464.00	5,912,411.00	8,603,875.00	-32.6%
4) Other Local Revenue		8600-8799	2,399,816.66	9,910,706.09	12,310,522.75	3,517,624.00	9,775,714.00	13,293,338.00	8.0%
5) TOTAL REVENUES			69,460,462.12	24,483,430.95	93,943,893.07	74,213,716.00	18,167,082.00	92,380,798.00	-1.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	25,391,883.18	10,363,532.49	35,755,415.67	25,889,439.00	10,803,936.00	36,693,375.00	2.6%
2) Classified Salaries		2000-2999	10,130,838.19	3,972,599.95	14,103,438.14	11,275,897.00	4,197,254.00	15,473,151.00	9.7%
3) Employee Benefits		3000-3999	13,124,430.58	8,462,640.93	21,587,071.51	14,627,990.00	9,259,514.00	23,887,504.00	10.7%
4) Books and Supplies		4000-4999	1,663,871.47	1,969,855.33	3,633,726.80	2,344,885.00	2,701,715.00	5,046,600.00	38.9%
5) Services and Other Operating Expenditures		5000-5999	6,985,402.05	4,003,965.43	10,989,367.48	5,257,824.00	4,351,146.00	9,608,970.00	-12.6%
6) Capital Outlay		6000-6999	836,808.84	11,467.76	848,276.60	2,078,018.00	177,841.00	2,255,859.00	165.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	(3,267.24)	85,406.00	82,138.76	100,000.00	102,310.00	202,310.00	146.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(277,343.19)	157,443.96	(119,899.23)	(449,462.00)	352,628.00	(96,834.00)	-19.2%
9) TOTAL EXPENDITURES			57,852,623.88	29,026,911.85	86,879,535.73	61,124,591.00	31,946,344.00	93,070,935.00	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			11,607,838.24	(4,543,480.90)	7,064,357.34	13,089,125.00	(13,779,262.00)	(690,137.00)	-109.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	61,582.11	0.00	61,582.11	195,808.00	0.00	195,808.00	218.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,220,104.37)	10,220,104.37	0.00	(12,002,443.00)	12,002,443.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(10,281,686.48)	10,220,104.37	(61,582.11)	(12,198,251.00)	12,002,443.00	(195,808.00)	218.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			1,326,151.76	5,676,623.47	7,002,775.23	890,874.00	(1,776,819.00)	(885,945.00)	-112.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,034,870.30	5,443,134.21	20,478,004.51	16,361,022.06	11,119,757.68	27,480,779.74	34.2%
b) Audit Adjustments		9793	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)	
c) As of July 1 - Audited (F1a + F1b)			15,034,870.30	5,443,134.21	20,478,004.51	16,361,022.06	11,119,757.68	27,480,779.74	34.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,034,870.30	5,443,134.21	20,478,004.51	16,361,022.06	11,119,757.68	27,480,779.74	34.2%
2) Ending Balance, June 30 (E + F1e)			16,361,022.06	11,119,757.68	27,480,779.74	17,251,896.06	9,342,938.68	26,594,834.74	-3.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	25,611.34	0.00	25,611.34	30,000.00	0.00	30,000.00	17.1%
Prepaid Items		9713	256,001.44	75,150.00	331,151.44	10,000.00	0.00	10,000.00	-97.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	11,044,607.68	11,044,607.68	0.00	9,402,051.91	9,402,051.91	-14.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,923,947.28	0.00	1,923,947.28	1,516,442.15	0.00	1,516,442.15	-21.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,135,462.00	0.00	14,135,462.00	15,675,453.91	0.00	15,675,453.91	10.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(59,113.23)	(59,113.23)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	18,251,327.46	10,335,726.19	28,587,053.65				
1) Fair Value Adjustment to Cash in County Treasury		9111	(645,720.00)	0.00	(645,720.00)				
b) in Banks		9120	2,000.00	0.00	2,000.00				
c) in Revolving Cash Account		9130	20,000.00	0.00	20,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	3,950.00	0.00	3,950.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,117,859.63	2,457,228.14	4,575,087.77				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	201,212.48	0.00	201,212.48				
6) Stores		9320	25,611.34	0.00	25,611.34				
7) Prepaid Expenditures		9330	256,001.44	75,150.00	331,151.44				
8) Other Current Assets		9340	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)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			20,232,242.35	12,868,104.33	33,100,346.68				
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	3,304,652.71	934,716.84	4,239,369.55				
2) Due to Grantor Governments		9590	0.00	462,231.00	462,231.00				
3) Due to Other Funds		9610	565,812.74	54,511.76	620,324.50				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	754.84	296,887.05	297,641.89				
6) TOTAL, LIABILITIES			3,871,220.29	1,748,346.65	5,619,566.94				
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)			16,361,022.06	11,119,757.68	27,480,779.74				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,906,330.00	0.00	1,906,330.00		1,906,330.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	732,926.00	0.00	732,926.00		735,804.00	0.00	0.4%
State Aid - Prior Years		8019	0.00	0.00	0.00		0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	362,743.35	0.00	362,743.35		384,738.00	0.00	6.1%
Timber Yield Tax		8022	1,915.64	0.00	1,915.64		1,167.00	0.00	-39.1%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00		0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	60,449,522.18	0.00	60,449,522.18		63,592,778.00	0.00	5.2%
Unsecured Roll Taxes		8042	1,376,667.08	0.00	1,376,667.08		1,459,737.00	0.00	6.0%
Prior Years' Taxes		8043	23,469.24	0.00	23,469.24		9,824.00	0.00	-58.1%
Supplemental Taxes		8044	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	0.0%

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)	
			Community Redevelopment Funds (SB 617/699/1992)		8047	2,643,828.10	0.00	2,643,828.10	
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)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			67,497,401.59	0.00	67,497,401.59	70,529,566.00	0.00	70,529,566.00	4.5%
LCFF Transfers			(450,000.00)		(450,000.00)	(450,000.00)		(450,000.00)	0.0%
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	(2,108,380.88)	0.00	(2,108,380.88)	(2,232,708.00)	0.00	(2,232,708.00)	5.9%
Property Taxes Transfers		8097	0.00	733,080.00	733,080.00	0.00	692,187.00	692,187.00	-5.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			64,939,020.71	733,080.00	65,672,100.71	67,846,858.00	692,187.00	68,539,045.00	4.4%
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	596,411.22	596,411.22	0.00	636,936.00	636,936.00	6.8%
Special Education Discretionary Grants		8182	0.00	80,790.00	80,790.00	0.00	67,627.00	67,627.00	-16.3%
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	186,219.04	0.00	186,219.04	157,770.00	0.00	157,770.00	-15.3%
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	550,807.98	550,807.98	550,807.98	0.00	630,241.00	630,241.00	14.4%
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	93,876.13	93,876.13	93,876.13	0.00	175,812.00	175,812.00	87.3%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	75,428.00	75,428.00	75,428.00	0.00	70,932.00	70,932.00	-6.0%
Public Charter Schools Grant Program (PCSGP)	4610	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)		
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		57,079.99	57,079.99			27,455.00	27,455.00	-51.9%
Career and Technical Education	3500-3599	8290		26,018.00	26,018.00			32,661.00	32,661.00	25.5%
All Other Federal Revenue	All Other	8290	0.00	1,529,727.41	1,529,727.41	0.00	0.00	145,106.00	145,106.00	-90.5%
TOTAL, FEDERAL REVENUE			186,219.04	3,010,138.73	3,196,357.77	157,770.00	1,786,770.00	1,944,540.00	1,944,540.00	-39.2%
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	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs			0.00	520,365.00	520,365.00	0.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements			157,457.00	0.00	157,457.00	162,457.00	0.00	162,457.00	162,457.00	3.2%
Lottery - Unrestricted and Instructional Materials			812,545.43	406,163.68	1,218,709.11	656,937.00	258,516.00	915,453.00	915,453.00	-24.9%
Tax Relief Subventions										
Restricted Levies - Other										
Homeowners' Exemptions			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from										
State Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		239,707.00	239,707.00			239,707.00	239,707.00	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		310,170.75	310,170.75			261,575.00	261,575.00	-15.7%
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	965,403.28	9,353,099.70	10,318,502.98	1,872,070.00	5,152,613.00	7,024,683.00	7,024,683.00	-31.9%
TOTAL, OTHER STATE REVENUE			1,935,405.71	10,829,506.13	12,764,911.84	2,691,464.00	5,912,411.00	8,603,875.00	8,603,875.00	-32.6%
OTHER LOCAL REVENUE										

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)	
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	5,621,949.19	5,621,949.19	0.00	5,664,513.00	5,664,513.00	0.8%
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	853,708.03	853,708.03	0.00	696,354.00	696,354.00	-18.4%
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	134,853.00	0.00	134,853.00	0.00	114,000.00	114,000.00	-15.5%
Leases and Rentals		8650	110,724.02	0.00	110,724.02	0.00	61,000.00	61,000.00	-44.9%
Interest		8660	454,015.88	0.00	454,015.88	0.00	268,545.00	268,545.00	-40.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(150,700.00)	0.00	(150,700.00)	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	7,470.40	0.00	7,470.40	0.00	0.00	15,000.00	100.8%
Interagency Services		8677	131,005.69	213,587.04	344,592.73	126,986.00	213,587.00	340,573.00	-1.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	970,081.95	1,297,689.83	2,267,771.78	2,232,093.00	892,585.00	3,124,678.00	37.8%
Tuition		8710	742,365.72	0.00	742,365.72	700,000.00	0.00	700,000.00	-5.7%

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)	
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	0.00	0.00	0.0%
From County Offices	6500	8792	1,923,772.00		1,923,772.00		2,308,675.00	2,308,675.00	20.0%
From JPAs	6500	8793	0.00	0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,399,816.66	9,910,706.09	12,310,522.75	3,517,624.00	9,775,714.00	13,293,338.00	8.0%
TOTAL, REVENUES			69,460,462.12	24,483,430.95	93,943,893.07	74,213,716.00	18,167,082.00	92,380,798.00	-1.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	20,564,647.06	7,542,812.81	28,107,459.87	20,511,999.00	7,730,673.00	28,242,672.00	0.5%
Certificated Pupil Support Salaries		1200	1,159,655.86	2,040,916.27	3,200,572.13	1,244,346.00	2,278,807.00	3,523,153.00	10.1%
Certificated Supervisors' and Administrators' Salaries		1300	3,406,442.27	140,980.44	3,547,422.71	3,739,845.00	158,247.00	3,898,092.00	9.9%
Other Certificated Salaries		1900	261,137.99	638,822.97	899,960.96	393,249.00	636,209.00	1,029,458.00	14.4%
TOTAL, CERTIFICATED SALARIES			25,391,883.18	10,363,532.49	35,755,415.67	25,889,439.00	10,803,936.00	36,693,375.00	2.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,190,140.66	2,167,413.34	3,357,554.00	844,818.00	2,685,010.00	3,529,828.00	5.1%
Classified Support Salaries		2200	3,913,976.24	610,385.67	4,524,361.91	4,590,061.00	646,939.00	5,237,000.00	15.8%
Classified Supervisors' and Administrators' Salaries		2300	1,474,527.10	63,236.67	1,537,763.77	1,388,541.00	62,395.00	1,450,936.00	-5.6%
Clerical, Technical and Office Salaries		2400	2,497,316.30	233,120.14	2,730,436.44	2,849,825.00	250,637.00	3,100,462.00	13.6%
Other Classified Salaries		2900	1,054,877.89	898,444.13	1,953,322.02	1,602,652.00	552,273.00	2,154,925.00	10.3%
TOTAL, CLASSIFIED SALARIES			10,130,838.19	3,972,599.95	14,103,438.14	11,275,897.00	4,197,254.00	15,473,151.00	9.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,604,309.86	4,999,867.50	9,604,177.36	4,898,716.00	5,290,113.00	10,188,829.00	6.1%
PERS		3201-3202	2,167,846.95	979,749.46	3,147,596.41	2,896,147.00	1,200,574.00	4,096,721.00	30.2%
OASDI/Medicare/Alternative		3301-3302	1,081,765.32	451,257.18	1,533,022.50	1,198,444.00	470,858.00	1,669,302.00	8.9%

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)	
Health and Welfare Benefits		3401-3402	3,830,260.99	1,747,749.91	5,578,010.90	4,214,517.00	1,968,331.00	6,182,848.00	10.8%
Unemployment Insurance		3501-3502	170,728.06	67,535.15	238,263.21	172,276.00	71,013.00	243,289.00	2.1%
Workers' Compensation		3601-3602	524,673.13	212,843.05	737,516.18	542,608.00	222,360.00	764,968.00	3.7%
OPEB, Allocated		3701-3702	677,997.30	0.00	677,997.30	663,096.00	31,733.00	694,829.00	2.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	66,848.97	3,638.68	70,487.65	42,186.00	4,532.00	46,718.00	-33.7%
TOTAL, EMPLOYEE BENEFITS			13,124,430.58	8,462,640.93	21,587,071.51	14,627,990.00	9,259,514.00	23,887,504.00	10.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	17,654.45	464,911.27	482,565.72	631,177.00	664,036.00	1,295,213.00	168.4%
Books and Other Reference Materials		4200	57.49	0.00	57.49	300.00	0.00	300.00	421.8%
Materials and Supplies		4300	1,348,158.64	1,335,120.90	2,683,279.54	1,553,762.00	1,922,580.00	3,476,342.00	29.6%
Noncapitalized Equipment		4400	298,000.89	169,823.16	467,824.05	159,646.00	115,099.00	274,745.00	-41.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,663,871.47	1,969,855.33	3,633,726.80	2,344,885.00	2,701,715.00	5,046,600.00	38.9%
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	192,402.00	129,883.50	322,285.50	163,314.00	113,367.00	276,681.00	-14.2%
Dues and Memberships		5300	105,233.40	14,016.17	119,249.57	114,877.00	16,245.00	131,122.00	10.0%
Insurance		5400 - 5450	954,213.35	0.00	954,213.35	905,000.00	0.00	905,000.00	-5.2%
Operations and Housekeeping Services		5500	2,108,971.77	0.00	2,108,971.77	2,097,000.00	0.00	2,097,000.00	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,055.27	751,983.10	809,038.37	125,681.00	848,463.00	974,144.00	20.4%
Transfers of Direct Costs		5710	(408,291.62)	408,291.62	0.00	(389,790.00)	389,790.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,581.58)	0.00	(1,581.58)	(650.00)	0.00	(650.00)	-58.9%
Professional/Consulting Services and Operating Expenditures		5800	3,786,183.39	2,699,587.05	6,485,770.44	2,082,611.00	2,982,281.00	5,064,892.00	-21.9%
Communications		5900	191,216.07	203.99	191,420.06	159,781.00	1,000.00	160,781.00	-16.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,985,402.05	4,003,965.43	10,989,367.48	5,257,824.00	4,351,146.00	9,608,970.00	-12.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	170,866.00	170,866.00	New
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	836,808.84	11,467.76	848,276.60	2,078,018.00	6,975.00	2,084,993.00	145.8%

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)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			836,808.84	11,467.76	848,276.60	2,078,018.00	177,841.00	2,255,859.00	165.9%
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	(3,267.24)	14,366.00	11,098.76	100,000.00	16,515.00	116,515.00	949.8%
Payments to County Offices		7142	0.00	71,040.00	71,040.00	0.00	85,795.00	85,795.00	20.8%
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		7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools		7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			(3,267.24)	85,406.00	82,138.76	100,000.00	102,310.00	202,310.00	146.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(157,443.96)	157,443.96	0.00	(352,628.00)	352,628.00	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)	
Transfers of Indirect Costs - Interfund		7350	(119,899.23)	0.00	(119,899.23)	(96,834.00)	0.00	(96,834.00)	-19.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(277,343.19)	157,443.96	(119,899.23)	(449,462.00)	352,628.00	(96,834.00)	-19.2%
TOTAL, EXPENDITURES			57,852,623.88	29,026,911.85	86,879,535.73	61,124,591.00	31,946,344.00	93,070,935.00	7.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	61,582.11	0.00	61,582.11	195,808.00	0.00	195,808.00	218.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			61,582.11	0.00	61,582.11	195,808.00	0.00	195,808.00	218.0%
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%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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)	
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	(10,220,104.37)	10,220,104.37	0.00	(12,002,443.00)	12,002,443.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(10,220,104.37)	10,220,104.37	0.00	(12,002,443.00)	12,002,443.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(10,281,686.48)	10,220,104.37	(61,582.11)	(12,198,251.00)	12,002,443.00	(195,808.00)	218.0%

General Fund 01
Unrestricted and Restricted Combined
Expenditures by Function

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	64,939,020.71	733,080.00	65,672,100.71	67,846,858.00	692,187.00	68,539,045.00	4.4%
2) Federal Revenue		8100-8299	186,219.04	3,010,138.73	3,196,357.77	157,770.00	1,786,770.00	1,944,540.00	-39.2%
3) Other State Revenue		8300-8599	1,935,405.71	10,829,506.13	12,764,911.84	2,691,464.00	5,912,411.00	8,603,875.00	-32.6%
4) Other Local Revenue		8600-8799	2,399,816.66	9,910,706.09	12,310,522.75	3,517,624.00	9,775,714.00	13,293,338.00	8.0%
5) TOTAL, REVENUES			69,460,462.12	24,483,430.95	93,943,893.07	74,213,716.00	18,167,082.00	92,380,798.00	-1.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		29,601,951.02	20,110,632.23	49,712,583.25	30,931,752.00	22,804,442.00	53,736,194.00	8.1%
2) Instruction - Related Services	2000-2999		7,919,276.45	2,263,787.27	10,183,063.72	8,384,869.00	2,279,687.00	10,664,556.00	4.7%
3) Pupil Services	3000-3999		6,750,719.50	3,744,208.98	10,494,928.48	9,573,691.00	3,516,229.00	13,089,920.00	24.7%
4) Ancillary Services	4000-4999		1,258,952.00	19,851.77	1,278,803.77	1,098,235.00	14,795.00	1,113,030.00	-13.0%
5) Community Services	5000-5999		89,827.00	0.00	89,827.00	109,827.00	618.00	110,445.00	23.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,315,776.23	298,088.62	5,613,866.85	4,971,760.00	367,412.00	5,339,172.00	-4.9%
8) Plant Services	8000-8999		6,919,386.92	2,504,936.98	9,424,323.90	5,954,457.00	2,860,851.00	8,815,308.00	-6.5%
9) Other Outgo	9000-9999	Except 7600-7699	(3,267.24)	85,406.00	82,138.76	100,000.00	102,310.00	202,310.00	146.3%
10) TOTAL, EXPENDITURES			57,852,623.88	29,026,911.85	86,879,535.73	61,124,591.00	31,946,344.00	93,070,935.00	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			11,607,838.24	(4,543,480.90)	7,064,357.34	13,089,125.00	(13,779,262.00)	(690,137.00)	-109.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629							
2) Other Sources/Uses			61,582.11	0.00	61,582.11	195,808.00	0.00	195,808.00	218.0%
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,220,104.37)	10,220,104.37	0.00	(12,002,443.00)	12,002,443.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,281,686.48)	10,220,104.37	(61,582.11)	(12,198,251.00)	12,002,443.00	(195,808.00)	218.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			1,326,151.76	5,676,623.47	7,002,775.23	890,874.00	(1,776,819.00)	(885,945.00)	-112.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,034,870.30	5,443,134.21	20,478,004.51	16,361,022.06	11,119,757.68	27,480,779.74	34.2%

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)	
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)			15,034,870.30	5,443,134.21	20,478,004.51	16,361,022.06	11,119,757.68	27,480,779.74	34.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,034,870.30	5,443,134.21	20,478,004.51	16,361,022.06	11,119,757.68	27,480,779.74	34.2%
2) Ending Balance, June 30 (E + F1e)			16,361,022.06	11,119,757.68	27,480,779.74	17,251,896.06	9,342,938.68	26,594,834.74	-3.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	25,611.34	0.00	25,611.34	30,000.00	0.00	30,000.00	17.1%
Prepaid Items		9713	256,001.44	75,150.00	331,151.44	10,000.00	0.00	10,000.00	-97.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	11,044,607.68	11,044,607.68	0.00	9,402,051.91	9,402,051.91	-14.9%
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	1,923,947.28	0.00	1,923,947.28	1,516,442.15	0.00	1,516,442.15	-21.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,135,462.00	0.00	14,135,462.00	15,675,453.91	0.00	15,675,453.91	10.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(59,113.23)	(59,113.23)	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	1,504,128.10	1,504,128.10
6230	California Clean Energy Jobs Act	.15	.15
6266	Educator Effectiveness, FY 2021-22	1,539,217.52	1,041,201.52
6300	Lottery : Instructional Materials	50.00	0.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	49,357.05	49,357.05
6546	Mental Health-Related Services	0.00	3,250.00
6547	Special Education Early Intervention Preschool Grant	137,157.16	57,506.16
7029	Child Nutrition: Food Service Staff Training Funds	2,802.85	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	504,248.19	504,248.19
7311	Classified School Employee Professional Development Block Grant	15,211.72	0.00
7412	A-G Access/Success Grant	55,724.20	189.20
7413	A-G Learning Loss Mitigation Grant	9,205.20	0.00
7435	Learning Recovery Emergency Block Grant	3,247,559.05	1,862,824.05
7510	Low-Performing Students Block Grant	14,628.00	14,628.00
7810	Other Restricted State	34,540.00	34,540.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	146,083.80	317,113.80
9010	Other Restricted Local	3,784,694.69	4,013,065.69
Total, Restricted Balance		11,044,607.68	9,402,051.91

Other Funds

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	786,891.51	0.00	-100.0%
5) TOTAL, REVENUES			786,891.51	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	831,818.31	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			831,818.31	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(44,926.80)	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)			(44,926.80)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	359,121.67	314,194.87	-12.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			359,121.67	314,194.87	-12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			359,121.67	314,194.87	-12.5%
2) Ending Balance, June 30 (E + F1e)			314,194.87	314,194.87	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	314,194.87	314,194.87	0.0%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	314,194.87		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			314,194.87		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
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)			314,194.87		
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	786,891.51	0.00	-100.0%
TOTAL, REVENUES			786,891.51	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	831,818.31	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			831,818.31	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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			831,818.31	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	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)			0.00	0.00	0.0%

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

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	786,891.51	0.00	-100.0%
5) TOTAL, REVENUES			786,891.51	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		831,818.31	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			831,818.31	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(44,926.80)	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)			(44,926.80)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	359,121.67	314,194.87	-12.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			359,121.67	314,194.87	-12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			359,121.67	314,194.87	-12.5%
2) Ending Balance, June 30 (E + F1e)			314,194.87	314,194.87	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	314,194.87	314,194.87	0.0%
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%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	314,194.87	314,194.87
Total, Restricted Balance		314,194.87	314,194.87

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	9,845.00	0.00	-100.0%
3) Other State Revenue		8300-8599	178,521.00	167,503.00	-6.2%
4) Other Local Revenue		8600-8799	2,185.72	0.00	-100.0%
5) TOTAL, REVENUES			190,551.72	167,503.00	-12.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	89,432.88	62,632.00	-30.0%
2) Classified Salaries		2000-2999	31,306.76	28,911.00	-7.7%
3) Employee Benefits		3000-3999	32,914.04	33,332.00	1.3%
4) Books and Supplies		4000-4999	11,771.11	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	17,475.95	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	9,201.21	0.00	-100.0%
9) TOTAL, EXPENDITURES			192,101.95	124,875.00	-35.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,550.23)	42,628.00	-2,849.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,550.23)	42,628.00	-2,849.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	108,965.43	107,415.20	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,965.43	107,415.20	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,965.43	107,415.20	-1.4%
2) Ending Balance, June 30 (E + F1e)			107,415.20	150,043.20	39.7%
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	97,002.01	139,630.01	43.9%
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	10,413.19	10,413.19	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	74,113.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,777.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	44,102.85		
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			116,439.79		
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	3,823.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,200.78		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			9,024.59		
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)			107,415.20		
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%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	9,845.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			9,845.00	0.00	-100.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	178,521.00	167,503.00	-6.2%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			178,521.00	167,503.00	-6.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,570.72	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	615.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,185.72	0.00	-100.0%
TOTAL, REVENUES			190,551.72	167,503.00	-12.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	89,432.88	62,632.00	-30.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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			89,432.88	62,632.00	-30.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	12,021.97	0.00	-100.0%
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	19,284.79	28,911.00	49.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			31,306.76	28,911.00	-7.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	11,962.61	11,963.00	0.0%
PERS		3201-3202	4,601.24	7,396.00	60.7%
OASDI/Medicare/Alternative		3301-3302	4,658.35	2,938.00	-36.9%
Health and Welfare Benefits		3401-3402	9,130.20	9,118.00	-0.1%
Unemployment Insurance		3501-3502	590.74	446.00	-24.5%
Workers' Compensation		3601-3602	1,863.86	1,364.00	-26.8%
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	107.04	107.00	0.0%
TOTAL, EMPLOYEE BENEFITS			32,914.04	33,332.00	1.3%
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	5,464.69	0.00	-100.0%
Noncapitalized Equipment		4400	6,306.42	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			11,771.11	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,040.63	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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,435.32	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,475.95	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	9,201.21	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,201.21	0.00	-100.0%
TOTAL, EXPENDITURES			192,101.95	124,875.00	-35.0%
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					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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	9,845.00	0.00	-100.0%
3) Other State Revenue		8300-8599	178,521.00	167,503.00	-6.2%
4) Other Local Revenue		8600-8799	2,185.72	0.00	-100.0%
5) TOTAL, REVENUES			190,551.72	167,503.00	-12.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		71,275.57	0.00	-100.0%
2) Instruction - Related Services	2000-2999		111,625.17	124,875.00	11.9%
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		9,201.21	0.00	-100.0%
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			192,101.95	124,875.00	-35.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,550.23)	42,628.00	-2,849.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,550.23)	42,628.00	-2,849.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	108,965.43	107,415.20	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,965.43	107,415.20	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,965.43	107,415.20	-1.4%
2) Ending Balance, June 30 (E + F1e)			107,415.20	150,043.20	39.7%
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	97,002.01	139,630.01	43.9%
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	10,413.19	10,413.19	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
6371	CalWORKs for ROCP or Adult Education	21,143.90	21,143.90
6391	Adult Education Program	60,337.98	102,965.98
6392	Adult Education Block Grant Data and Accountability	15,520.13	15,520.13
Total, Restricted Balance		97,002.01	139,630.01

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	352,579.72	496,743.00	40.9%
3) Other State Revenue		8300-8599	277,140.39	263,098.00	-5.1%
4) Other Local Revenue		8600-8799	168,480.36	175,024.00	3.9%
5) TOTAL, REVENUES			798,200.47	934,865.00	17.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	515,492.32	515,727.00	0.0%
3) Employee Benefits		3000-3999	261,216.80	273,363.00	4.6%
4) Books and Supplies		4000-4999	8,162.28	141,565.00	1,634.4%
5) Services and Other Operating Expenditures		5000-5999	707.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	14,797.61	4,210.00	-71.5%
9) TOTAL, EXPENDITURES			800,376.01	934,865.00	16.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,175.54)	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)			(2,175.54)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,012.56	29,837.02	-6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,012.56	29,837.02	-6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,012.56	29,837.02	-6.8%
2) Ending Balance, June 30 (E + F1e)			29,837.02	29,837.02	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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,357.00	3,357.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(140,008.96)		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,357.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	251,040.92		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	303,173.73		
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			417,562.69		
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	10,573.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	17,076.89		
4) Current Loans		9640			
5) Unearned Revenue		9650	360,075.61		
6) TOTAL, LIABILITIES			387,725.67		
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)			29,837.02		
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	352,579.72	496,743.00	40.9%
TOTAL, FEDERAL REVENUE			352,579.72	496,743.00	40.9%
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	274,861.11	263,098.00	-4.3%
All Other State Revenue	All Other	8590	2,279.28	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			277,140.39	263,098.00	-5.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(672.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	169,152.36	175,024.00	3.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			168,480.36	175,024.00	3.9%
TOTAL, REVENUES			798,200.47	934,865.00	17.1%
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	446,778.40	447,013.00	0.1%

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	0.00	0.00	0.0%
Other Classified Salaries		2900	68,713.92	68,714.00	0.0%
TOTAL, CLASSIFIED SALARIES			515,492.32	515,727.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	38.56	0.00	-100.0%
PERS		3201-3202	119,277.10	129,322.00	8.4%
OASDI/Medicare/Alternative		3301-3302	35,880.00	36,679.00	2.2%
Health and Welfare Benefits		3401-3402	95,867.37	97,202.00	1.4%
Unemployment Insurance		3501-3502	2,412.70	2,438.00	1.0%
Workers' Compensation		3601-3602	7,612.57	7,464.00	-2.0%
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	128.50	258.00	100.8%
TOTAL, EMPLOYEE BENEFITS			261,216.80	273,363.00	4.6%
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	8,162.28	141,565.00	1,634.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,162.28	141,565.00	1,634.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	225.00	0.00	-100.0%
Dues and Memberships		5300	242.00	0.00	-100.0%
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	240.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			707.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	14,797.61	4,210.00	-71.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			14,797.61	4,210.00	-71.5%
TOTAL, EXPENDITURES			800,376.01	934,865.00	16.8%
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	352,579.72	496,743.00	40.9%
3) Other State Revenue		8300-8599	277,140.39	263,098.00	-5.1%
4) Other Local Revenue		8600-8799	168,480.36	175,024.00	3.9%
5) TOTAL, REVENUES			798,200.47	934,865.00	17.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		785,578.40	930,655.00	18.5%
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		14,797.61	4,210.00	-71.5%
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			800,376.01	934,865.00	16.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,175.54)	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)			(2,175.54)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,012.56	29,837.02	-6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,012.56	29,837.02	-6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,012.56	29,837.02	-6.8%
2) Ending Balance, June 30 (E + F1e)			29,837.02	29,837.02	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	26,480.02	26,480.02	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	3,357.00	3,357.00	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
5059	Child Development: ARP California State Preschool Program One-time Stipend	13,200.00	13,200.00
9010	Other Restricted Local	13,280.02	13,280.02
Total, Restricted Balance		26,480.02	26,480.02

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	1,362,219.65	1,013,376.00	-25.6%
3) Other State Revenue		8300-8599	1,516,045.29	1,511,898.00	-0.3%
4) Other Local Revenue		8600-8799	65,024.47	5,000.00	-92.3%
5) TOTAL, REVENUES			2,943,289.41	2,530,274.00	-14.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,100,486.11	1,140,838.00	3.7%
3) Employee Benefits		3000-3999	536,437.89	558,859.00	4.2%
4) Books and Supplies		4000-4999	1,093,283.51	886,223.00	-18.9%
5) Services and Other Operating Expenditures		5000-5999	44,493.08	47,538.00	6.8%
6) Capital Outlay		6000-6999	38,994.63	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	95,900.41	92,624.00	-3.4%
9) TOTAL, EXPENDITURES			2,909,595.63	2,726,082.00	-6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			33,693.78	(195,808.00)	-681.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	61,582.11	195,808.00	218.0%
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			61,582.11	195,808.00	218.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			95,275.89	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	127,611.34	222,887.23	74.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,611.34	222,887.23	74.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,611.34	222,887.23	74.7%
2) Ending Balance, June 30 (E + F1e)			222,887.23	222,887.23	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	102,230.12	0.00	-100.0%
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	11,334.68	11,334.68	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	(.19)	(.19)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(539,367.20)		
1) Fair Value Adjustment to Cash in County Treasury		9111	12,931.00		
b) in Banks		9120	500.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	899,678.73		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	93,569.54		
6) Stores		9320	102,230.12		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			569,542.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	85,940.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	189,614.18		
4) Current Loans		9640			
5) Unearned Revenue		9650	71,100.00		
6) TOTAL, LIABILITIES			346,654.96		
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)			222,887.23		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,362,219.65	1,013,376.00	-25.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,362,219.65	1,013,376.00	-25.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,516,045.29	1,511,898.00	-0.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,516,045.29	1,511,898.00	-0.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	30,202.25	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	69.73	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,137.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	5,000.00	5,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	24,615.49	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			65,024.47	5,000.00	-92.3%
TOTAL, REVENUES			2,943,289.41	2,530,274.00	-14.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	811,381.52	816,982.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	258,590.86	262,074.00	1.3%
Clerical, Technical and Office Salaries		2400	30,009.82	61,782.00	105.9%
Other Classified Salaries		2900	503.91	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,100,486.11	1,140,838.00	3.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	158.41	0.00	-100.0%
PERS		3201-3202	244,665.05	274,972.00	12.4%
OASDI/Medicare/Alternative		3301-3302	78,401.38	77,792.00	-0.8%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	191,555.05	184,698.00	-3.6%
Unemployment Insurance		3501-3502	5,077.27	5,112.00	0.7%
Workers' Compensation		3601-3602	16,188.03	15,642.00	-3.4%
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	392.70	643.00	63.7%
TOTAL, EMPLOYEE BENEFITS			536,437.89	558,859.00	4.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	116,002.78	81,296.00	-29.9%
Noncapitalized Equipment		4400	5,775.96	2,000.00	-65.4%
Food		4700	971,504.77	802,927.00	-17.4%
TOTAL, BOOKS AND SUPPLIES			1,093,283.51	886,223.00	-18.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,198.59	1,930.00	-12.2%
Dues and Memberships		5300	947.48	1,305.00	37.7%
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	4,903.08	12,467.00	154.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,581.58	650.00	-58.9%
Professional/Consulting Services and Operating Expenditures		5800	34,658.36	30,681.00	-11.5%
Communications		5900	203.99	505.00	147.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,493.08	47,538.00	6.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	9,293.43	0.00	-100.0%
Equipment		6400	29,701.20	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			38,994.63	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	95,900.41	92,624.00	-3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			95,900.41	92,624.00	-3.4%
TOTAL, EXPENDITURES			2,909,595.63	2,726,082.00	-6.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	61,582.11	195,808.00	218.0%
(a) TOTAL, INTERFUND TRANSFERS IN			61,582.11	195,808.00	218.0%
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)			61,582.11	195,808.00	218.0%

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	1,362,219.65	1,013,376.00	-25.6%
3) Other State Revenue		8300-8599	1,516,045.29	1,511,898.00	-0.3%
4) Other Local Revenue		8600-8799	65,024.47	5,000.00	-92.3%
5) TOTAL, REVENUES			2,943,289.41	2,530,274.00	-14.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,804,401.79	2,633,458.00	-6.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		95,900.41	92,624.00	-3.4%
8) Plant Services	8000-8999		9,293.43	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,909,595.63	2,726,082.00	-6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			33,693.78	(195,808.00)	-681.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	61,582.11	195,808.00	218.0%
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			61,582.11	195,808.00	218.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			95,275.89	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	127,611.34	222,887.23	74.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,611.34	222,887.23	74.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,611.34	222,887.23	74.7%
2) Ending Balance, June 30 (E + F1e)			222,887.23	222,887.23	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	102,230.12	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	109,322.62	211,552.74	93.5%
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	11,334.68	11,334.68	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.19)	(.19)	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	0.00	102,230.12
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	92,332.00	92,332.00
9010	Other Restricted Local	16,990.62	16,990.62
Total, Restricted Balance		109,322.62	211,552.74

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	450,000.00	450,000.00	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	(1,369.00)	0.00	-100.0%
5) TOTAL, REVENUES			448,631.00	450,000.00	0.3%
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	9,349.34	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	337,291.85	0.00	-100.0%
6) Capital Outlay		6000-6999	298,218.97	781,387.00	162.0%
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			644,860.16	781,387.00	21.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(196,229.16)	(331,387.00)	68.9%
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)			(196,229.16)	(331,387.00)	68.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	216,049.06	19,819.90	-90.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			216,049.06	19,819.90	-90.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			216,049.06	19,819.90	-90.8%
2) Ending Balance, June 30 (E + F1e)			19,819.90	(311,567.10)	-1,672.0%
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	19,819.90	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(311,567.10)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	109,285.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,620.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	577,951.32		
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			684,616.72		
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	664,796.82		
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			664,796.82		
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)			19,819.90		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	450,000.00	450,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			450,000.00	450,000.00	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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,369.00)	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			(1,369.00)	0.00	-100.0%
TOTAL, REVENUES			448,631.00	450,000.00	0.3%
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	9,349.34	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,349.34	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	152,766.99	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	184,524.86	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			337,291.85	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	298,218.97	781,387.00	162.0%
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			298,218.97	781,387.00	162.0%
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			644,860.16	781,387.00	21.2%
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					
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)			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	450,000.00	450,000.00	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	(1,369.00)	0.00	-100.0%
5) TOTAL, REVENUES			448,631.00	450,000.00	0.3%
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		644,860.16	781,387.00	21.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			644,860.16	781,387.00	21.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(196,229.16)	(331,387.00)	68.9%
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)			(196,229.16)	(331,387.00)	68.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	216,049.06	19,819.90	-90.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			216,049.06	19,819.90	-90.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			216,049.06	19,819.90	-90.8%
2) Ending Balance, June 30 (E + F1e)			19,819.90	(311,567.10)	-1,672.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	19,819.90	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(311,567.10)	New

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	2,295,528.61	334,644.00	-85.4%
5) TOTAL, REVENUES			2,295,528.61	334,644.00	-85.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	65,733.71	195,150.00	196.9%
3) Employee Benefits		3000-3999	29,428.24	89,074.00	202.7%
4) Books and Supplies		4000-4999	1,180.92	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	116,367.49	0.00	-100.0%
6) Capital Outlay		6000-6999	2,551,010.45	5,124,778.00	100.9%
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			2,763,720.81	5,409,002.00	95.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(468,192.20)	(5,074,358.00)	983.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(468,192.20)	(5,074,358.00)	983.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,128,466.93	4,660,274.73	-9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,128,466.93	4,660,274.73	-9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,128,466.93	4,660,274.73	-9.1%
2) Ending Balance, June 30 (E + F1e)			4,660,274.73	(414,083.27)	-108.9%
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	2,559,350.99	0.00	-100.0%
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	2,100,923.74	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(414,083.27)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,712,914.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	(112,989.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	438,821.65		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	107,707.57		
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			5,146,454.31		
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	54,249.36		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	431,930.22		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			486,179.58		
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)			4,660,274.73		
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	87,049.34	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(51,955.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	2,260,434.27	334,644.00	-85.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,295,528.61	334,644.00	-85.4%
TOTAL, REVENUES			2,295,528.61	334,644.00	-85.4%
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	24,533.04	25,514.00	4.0%
Clerical, Technical and Office Salaries		2400	40,533.99	41,454.00	2.3%
Other Classified Salaries		2900	666.68	128,182.00	19,126.9%
TOTAL, CLASSIFIED SALARIES			65,733.71	195,150.00	196.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	16,506.42	52,066.00	215.4%
OASDI/Medicare/Alternative		3301-3302	4,815.58	14,895.00	209.3%
Health and Welfare Benefits		3401-3402	6,729.85	17,892.00	165.9%
Unemployment Insurance		3501-3502	320.01	974.00	204.4%
Workers' Compensation		3601-3602	1,001.82	2,979.00	197.4%
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	54.56	268.00	391.2%
TOTAL, EMPLOYEE BENEFITS			29,428.24	89,074.00	202.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,180.92	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,180.92	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	116,367.49	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			116,367.49	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	46,520.68	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,478,111.57	5,124,778.00	106.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	26,378.20	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,551,010.45	5,124,778.00	100.9%
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			2,763,720.81	5,409,002.00	95.7%
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					
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	0.00	0.00	0.0%
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			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	2,295,528.61	334,644.00	-85.4%
5) TOTAL, REVENUES			2,295,528.61	334,644.00	-85.4%
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		2,763,720.81	5,409,002.00	95.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,763,720.81	5,409,002.00	95.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(468,192.20)	(5,074,358.00)	983.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(468,192.20)	(5,074,358.00)	983.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,128,466.93	4,660,274.73	-9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,128,466.93	4,660,274.73	-9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,128,466.93	4,660,274.73	-9.1%
2) Ending Balance, June 30 (E + F1e)			4,660,274.73	(414,083.27)	-108.9%
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	2,559,350.99	0.00	-100.0%
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	2,100,923.74	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(414,083.27)	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	2,559,350.99	0.00
Total, Restricted Balance		2,559,350.99	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	2,870,274.29	2,350,000.00	-18.1%
5) TOTAL, REVENUES			2,870,274.29	2,350,000.00	-18.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	119,904.10	98,459.00	-17.9%
3) Employee Benefits		3000-3999	43,657.51	44,942.00	2.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	76,245.21	160,000.00	109.8%
6) Capital Outlay		6000-6999	98,414.14	1,075,000.00	992.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,207,431.25	2,207,450.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,545,652.21	3,585,851.00	40.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			324,622.08	(1,235,851.00)	-480.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			324,622.08	(1,235,851.00)	-480.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,568,467.89	4,893,089.97	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,568,467.89	4,893,089.97	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,568,467.89	4,893,089.97	7.1%
2) Ending Balance, June 30 (E + F1e)			4,893,089.97	3,657,238.97	-25.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,893,089.97	3,657,238.97	-25.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,974,725.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	(119,266.00)		
b) in Banks		9120	500.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	133,303.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	78,945.97		
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			5,068,208.97		
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	76,704.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	98,414.14		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			175,119.00		
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)			4,893,089.97		
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	95,517.46	50,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	2,899.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	2,771,857.83	2,300,000.00
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				2,870,274.29	2,350,000.00
TOTAL, REVENUES				2,870,274.29	2,350,000.00
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	45,169.16	44,568.00	-1.3%
Clerical, Technical and Office Salaries		2400	52,157.65	53,891.00	3.3%
Other Classified Salaries		2900	22,577.29	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			119,904.10	98,459.00	-17.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	24,411.92	26,269.00	7.6%
OASDI/Medicare/Alternative		3301-3302	7,470.61	7,114.00	-4.8%
Health and Welfare Benefits		3401-3402	9,293.00	9,496.00	2.2%
Unemployment Insurance		3501-3502	584.36	482.00	-17.5%
Workers' Compensation		3601-3602	1,844.36	1,474.00	-20.1%
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	53.26	107.00	100.9%
TOTAL, EMPLOYEE BENEFITS			43,657.51	44,942.00	2.9%
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	4,974.65	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	71,270.56	160,000.00	124.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			76,245.21	160,000.00	109.8%
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	98,414.14	1,075,000.00	992.3%
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			98,414.14	1,075,000.00	992.3%
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					
Debt Service - Interest		7438	1,472,440.62	1,507,450.00	2.4%
Other Debt Service - Principal		7439	734,990.63	700,000.00	-4.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,207,431.25	2,207,450.00	0.0%
TOTAL, EXPENDITURES			2,545,652.21	3,585,851.00	40.9%
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	2,870,274.29	2,350,000.00	-18.1%
5) TOTAL, REVENUES			2,870,274.29	2,350,000.00	-18.1%
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		338,220.96	1,378,401.00	307.5%
9) Other Outgo	9000-9999	Except 7600-7699	2,207,431.25	2,207,450.00	0.0%
10) TOTAL, EXPENDITURES			2,545,652.21	3,585,851.00	40.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			324,622.08	(1,235,851.00)	-480.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			324,622.08	(1,235,851.00)	-480.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,568,467.89	4,893,089.97	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,568,467.89	4,893,089.97	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,568,467.89	4,893,089.97	7.1%
2) Ending Balance, June 30 (E + F1e)			4,893,089.97	3,657,238.97	-25.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,893,089.97	3,657,238.97	-25.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	4,893,089.97	3,657,238.97
Total, Restricted Balance		4,893,089.97	3,657,238.97

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	22,575,905.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	(1,989.56)	0.00	-100.0%
5) TOTAL, REVENUES			22,573,915.44	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	100,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	100,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,573,915.44	(100,000.00)	-100.4%
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)			22,573,915.44	(100,000.00)	-100.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,321,137.60	33,895,053.04	199.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,321,137.60	33,895,053.04	199.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,321,137.60	33,895,053.04	199.4%
2) Ending Balance, June 30 (E + F1e)			33,895,053.04	33,795,053.04	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	338.61	338.61	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	33,894,714.43	33,794,714.43	-0.3%
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	34,648,636.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	(830,677.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	77,093.87		
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			33,895,053.04		
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)			33,895,053.04		
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					
School Facilities Apportionments		8545	22,575,905.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			22,575,905.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	514,122.44	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(516,112.00)	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			(1,989.56)	0.00	-100.0%
TOTAL, REVENUES			22,573,915.44	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	100,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	100,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	100,000.00	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	22,575,905.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	(1,989.56)	0.00	-100.0%
5) TOTAL, REVENUES			22,573,915.44	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	100,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	100,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			22,573,915.44	(100,000.00)	-100.4%
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)			22,573,915.44	(100,000.00)	-100.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,321,137.60	33,895,053.04	199.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,321,137.60	33,895,053.04	199.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,321,137.60	33,895,053.04	199.4%
2) Ending Balance, June 30 (E + F1e)			33,895,053.04	33,795,053.04	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	338.61	338.61	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	33,894,714.43	33,794,714.43	-0.3%
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	338.61	338.61
Total, Restricted Balance		338.61	338.61

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	6,055,776.04	0.00	-100.0%
4) Other Local Revenue		8600-8799	13,128,780.36	0.00	-100.0%
5) TOTAL, REVENUES			19,184,556.40	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	17,963,461.26	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,963,461.26	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,221,095.14	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)			1,221,095.14	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,283,886.56	22,504,981.70	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,283,886.56	22,504,981.70	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,283,886.56	22,504,981.70	5.7%
2) Ending Balance, June 30 (E + F1e)			22,504,981.70	22,504,981.70	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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	22,504,981.70	22,504,981.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	.70	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,504,981.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			22,504,981.70		
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)			22,504,981.70		
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	8,948.06	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	6,046,827.98	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			6,055,776.04	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	9,780,807.10	0.00	-100.0%
Unsecured Roll		8612	141,583.25	0.00	-100.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	442,641.85	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	277,785.83	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,485,962.33	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,128,780.36	0.00	-100.0%
TOTAL, REVENUES			19,184,556.40	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	5,766,568.40	0.00	-100.0%
Bond Interest and Other Service Charges		7434	12,196,892.86	0.00	-100.0%
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)			17,963,461.26	0.00	-100.0%
TOTAL, EXPENDITURES			17,963,461.26	0.00	-100.0%
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	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	6,055,776.04	0.00	-100.0%
4) Other Local Revenue		8600-8799	13,128,780.36	0.00	-100.0%
5) TOTAL, REVENUES			19,184,556.40	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	17,963,461.26	0.00	-100.0%
10) TOTAL, EXPENDITURES			17,963,461.26	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,221,095.14	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)			1,221,095.14	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,283,886.56	22,504,981.70	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,283,886.56	22,504,981.70	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,283,886.56	22,504,981.70	5.7%
2) Ending Balance, June 30 (E + F1e)			22,504,981.70	22,504,981.70	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	22,504,981.70	22,504,981.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	.70	New

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

Supplemental Information

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)	3,555.67	3,555.67	3,555.67	3,555.67	3,690.55	3,690.55
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)	3,555.67	3,555.67	3,555.67	3,555.67	3,690.55	3,690.55
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]	7.18	7.18	7.18	7.18	10.00	10.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	7.18	7.18	7.18	7.18	10.00	10.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,562.85	3,562.85	3,562.85	3,562.85	3,700.55	3,700.55
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	4,365,750.00	0.00	4,365,750.00	0.00	0.00	4,365,750.00
Work in Progress	9,284,950.41	0.00	9,284,950.41	1,709,393.00	938,492.00	10,055,851.41
Total capital assets not being depreciated	13,650,700.41	0.00	13,650,700.41	1,709,393.00	938,492.00	14,421,601.41
Capital assets being depreciated:						
Land Improvements	13,582,762.15	0.00	13,582,762.15	0.00	0.00	13,582,762.15
Buildings	401,956,766.48	0.00	401,956,766.48	2,377,178.00	0.00	404,333,944.48
Equipment	14,406,853.16	0.00	14,406,853.16	904,356.00	458,024.00	14,853,185.16
Total capital assets being depreciated	429,946,381.79	0.00	429,946,381.79	3,281,534.00	458,024.00	432,769,891.79
Accumulated Depreciation for:						
Land Improvements	(10,689,345.00)	0.00	(10,689,345.00)	(787,605.00)	0.00	(11,476,950.00)
Buildings	(104,752,837.00)	0.00	(104,752,837.00)	(14,797,637.00)	0.00	(119,550,474.00)
Equipment	(8,137,137.00)	0.00	(8,137,137.00)	(1,420,000.00)	(458,024.00)	(9,099,113.00)
Total accumulated depreciation	(123,579,319.00)	0.00	(123,579,319.00)	(17,005,242.00)	(458,024.00)	(140,126,537.00)
Total capital assets being depreciated, net excluding lease and subscription assets	306,367,062.79	0.00	306,367,062.79	(13,723,708.00)	0.00	292,643,354.79
Lease Assets		0.00	0.00	0.00	0.00	0.00
Accumulated amortization for lease assets		0.00	0.00	0.00	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	0.00	0.00	0.00
Accumulated amortization for subscription assets		0.00	0.00	0.00	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	320,017,763.20	0.00	320,017,763.20	(12,014,315.00)	938,492.00	307,064,956.20
Business-Type Activities:						
Capital assets not being depreciated:						
Land		0.00	0.00	0.00	0.00	0.00
Work in Progress		0.00	0.00	0.00	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	0.00	0.00	0.00
Buildings		0.00	0.00	0.00	0.00	0.00
Equipment		0.00	0.00	0.00	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	0.00	0.00	0.00
Buildings		0.00	0.00	0.00	0.00	0.00
Equipment		0.00	0.00	0.00	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	0.00	0.00	0.00
Accumulated amortization for lease assets		0.00	0.00	0.00	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	0.00	0.00	0.00
Accumulated amortization for subscription assets		0.00	0.00	0.00	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

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001		002		003		004		005		006		007	
	Title I	ESSER III	ESSER III - Learning Loss	ELO - ESSER II State Reserve	ELO - GEER II	EL - ESSER III State Reserve	Workability							
FEDERAL PROGRAM NAME														
FEDERAL CATALOG NUMBER	14329	15559	10155	15618	15619	15620	10006							
RESOURCE CODE	3010	3213	3214	3216	3217	3218	3410							
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290							
LOCAL DESCRIPTION (if any)														
AWARD														
1. Prior Year Carryover	179,768.65	120,813.91	558,789.00	147,677.54	83,651.00	237,596.00								
2. a. Current Year Award	523,479.00						60,767.50							
b. Transferability (ESSA)														
c. Other Adjustments														
d. Adj Curr Yr Award														
(sum lines 2a, 2b, & 2c)	523,479.00	0.00	0.00	0.00	0.00	0.00	60,767.50							
3. Required Matching Funds/Other														
4. Total Available Award	703,247.65	120,813.91	558,789.00	147,677.54	83,651.00	237,596.00	60,767.50							
(sum lines 1, 2d, & 3)														
REVENUES														
5. Unearned Revenue Deferred from Prior Year	54,579.65		236,948.20		20,913.00	59,399.00								
6. Cash Received in Current Year	440,925.00	120,813.91	321,842.00	147,677.54		88,248.00	47,757.93							
7. Contributed Matching Funds														
8. Total Available (sum lines 5, 6, & 7)	495,504.65	120,813.91	558,790.20	147,677.54	20,913.00	147,647.00	47,757.93							
EXPENDITURES														
9. Donor-Authorized Expenditures	550,807.98	120,813.91	480,849.56	147,677.54	83,651.00	237,596.00	60,767.50							
10. Non Donor-Authorized Expenditures														
11. Total Expenditures (lines 9 & 10)	550,807.98	120,813.91	480,849.56	147,677.54	83,651.00	237,596.00	60,767.50							
12. Amounts Included in Line 6 above for Prior Year Adjustments														
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(55,303.33)	0.00	77,940.64	0.00	(62,738.00)	(89,949.00)	(13,009.57)							
a. Unearned Revenue			77,940.64			89,949.00								

Description	001	002	003	004	005	006	007
b. Accounts Payable							
c. Accounts Receivable	55,303.33					62,738.00	13,009.57
14. Unused Grant Award Calculation (line 4 minus line 9)	152,439.67	0.00	77,939.44		0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	550,807.98	120,813.91	480,849.56	147,677.54	83,651.00	57,698.00	60,767.50

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008		009		010		011		012		013		014	
	Carl Perkins	Adult Ed - Basic Ed + ELA	Adult Ed - Second Education	Adult Ed - English Literacy + Civics	Title II	Title IV	Title III							
FEDERAL PROGRAM NAME														
FEDERAL CATALOG NUMBER	15294	14508	13978	14109	15244	15396	14346							
RESOURCE CODE	3550	3905	3913	3926	4035	4127	4203							
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290							
LOCAL DESCRIPTION (if any)														
AWARD														
1. Prior Year Carryover					112,054.56	3,645.19								
2. a. Current Year Award	26,018.00	2,680.00	6,395.00	770.00	92,010.00	42,064.00	75,428.00							
b. Transferability (ESSA)														
c. Other Adjustments						12,060.81								
d. Adj Curr Yr Award														
(sum lines 2a, 2b, & 2c)	26,018.00	2,680.00	6,395.00	770.00	92,010.00	54,124.81	75,428.00							
3. Required Matching Funds/Other														
4. Total Available Award	26,018.00	2,680.00	6,395.00	770.00	204,064.56	57,770.00	75,428.00							
(sum lines 1, 2d, & 3)														
REVENUES														
5. Unearned Revenue Deferred from Prior Year														
6. Cash Received in Current Year	7,603.89	227.00	0.00		87,535.56	24,880.81	75,428.00							
7. Contributed Matching Funds														
8. Total Available (sum lines 5, 6, & 7)	7,603.89	227.00	0.00	0.00	87,535.56	24,880.81	75,428.00							
EXPENDITURES														
9. Donor-Authorized Expenditures	26,018.00	2,680.00	6,395.00	770.00	93,876.13	57,770.00	75,428.00							
10. Non Donor-Authorized Expenditures														
11. Total Expenditures (lines 9 & 10)	26,018.00	2,680.00	6,395.00	770.00	93,876.13	57,770.00	75,428.00							
12. Amounts Included in Line 6 above for Prior Year Adjustments														
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(18,414.11)	(2,453.00)	(6,395.00)	(770.00)	(6,340.57)	(32,889.19)	0.00							
a. Unearned Revenue														

Description	008	009	010	011	012	013	014
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	18,414.11	2,453.00	6,395.00	770.00	6,340.57	32,889.19	
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	110,188.43	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	26,018.00	2,680.00	6,395.00	770.00	93,876.13	57,770.00	75,428.00

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICAL SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	TOTAL
FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	1,443,995.85
2. a. Current Year Award	829,611.50
b. Transferability (ESSA)	0.00
c. Other Adjustments	12,060.81
d. Adj Curr Yr Award	
(sum lines 2a, 2b, & 2c)	841,672.31
3. Required Matching Funds/Other	0.00
4. Total Available Award	
(sum lines 1, 2d, & 3)	2,285,668.16
REVENUES	
5. Unearned Revenue Deferred from Prior Year	371,839.85
6. Cash Received in Current Year	1,362,939.64
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	1,734,779.49
EXPENDITURES	
9. Donor-Authorized Expenditures	
10. Non Donor-Authorized Expenditures	1,945,100.62
11. Total Expenditures (lines 9 & 10)	1,945,100.62
12. Amounts Included in	
Line 6 above for Prior	
Year Adjustments	0.00
13. Calculation of Unearned Revenue	
or A/P, & A/R amounts	
(line 8 minus line 9 plus line 12)	(210,321.13)
a. Unearned Revenue	167,889.64
b. Accounts Payable	0.00

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Tahoe-Truckee Unified
Placer County

Description	
c. Accounts Receivable	198,312.77
14. Unused Grant Award Calculation (line 4 minus line 9)	340,567.54
15. If Carry over is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,765,202.62

2022-23 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICAL SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001			002		003		004		TOTAL
	ARP - Homeless Children	ASES	Universal PK	Special Ed - Workability						
STATE PROGRAM NAME										
RESOURCE CODE	5634	6010	6053	6520						
REVENUE OBJECT	8290	8590	8590	8590						
LOCAL DESCRIPTION (if any)										
AWARD										
1. Prior Year Carryover	8,507.73		140,121.00					148,628.73		
2. a. Current Year Award		239,707.00	145,572.00	105,120.99				490,399.99		
b. Other Adjustments								0.00		
c. Adj Curr Yr Award	0.00		145,572.00					490,399.99		
(sum lines 2a & 2b)										
3. Required Matching Funds/Other		239,707.00						490,399.99		
4. Total Available Award								0.00		
(sum lines 1, 2c, & 3)	8,507.73	239,707.00	285,693.00	105,120.99				639,028.72		
REVENUES										
5. Unearned Revenue Deferred from Prior Year	1,463.73		140,121.00					141,584.73		
6. Cash Received in Current Year	1,365.00	215,736.62	146,573.00	33,600.01				397,274.63		
7. Contributed Matching Funds								0.00		
8. Total Available (sum lines 5, 6, & 7)	2,828.73	215,736.62	286,694.00	33,600.01				538,859.36		
EXPENDITURES										
9. Donor-Authorized Expenditures	2,338.06	239,707.00	2,279.28	105,120.99				349,445.33		
10. Non Donor-Authorized Expenditures								0.00		
11. Total Expenditures (lines 9 & 10)	2,338.06	239,707.00	2,279.28	105,120.99				349,445.33		
12. Amounts Included in Line 6 above for Prior Year Adjustments								0.00		
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	490.67	(23,970.38)	284,414.72	(71,520.98)				189,414.03		
a. Unearned Revenue	490.67		284,414.72					284,905.39		
b. Accounts Payable								0.00		
c. Accounts Receivable		23,970.38		71,520.98				95,491.36		
14. Unused Grant Award Calculation										

Description	001				002				003				004											
(line 4 minus line 9)					6,169.67				0.00				283,413.72				0.00				289,583.39			
15. If Carryover is allowed, enter line 14 amount here																					0.00			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)					2,338.06				239,707.00				2,279.28				105,120.99				349,445.33			

2022-23 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description		001	TOTAL
LOCAL PROGRAM NAME			
RESOURCE CODE			
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover			0.00
2. a. Current Year Award			0.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)		0.00	0.00
3. Required Matching Funds/Other			
4. Total Available Award			0.00
(sum lines 1, 2c, & 3)		0.00	0.00
REVENUES			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year			0.00
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)		0.00	0.00
EXPENDITURES			
9. Donor-Authorized Expenditures			0.00
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)		0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		0.00	0.00
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation (line 4 minus line 9)		0.00	0.00

2022-23 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICAL SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001		0.00		0.00
15. If Carryover is allowed, enter line 14 amount here					0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)					0.00

Description		001		TOTAL
FEDERAL PROGRAM NAME				
FEDERAL CATALOG NUMBER				
RESOURCE CODE				
REVENUE OBJECT				
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance				0.00
2. a. Current Year Award				0.00
b. Other Adjustments				0.00
c. Adj Curr Yr Award				0.00
(sum lines 2a & 2b)		0.00		0.00
3. Required Matching Funds/Other				0.00
4. Total Available Award				0.00
(sum lines 1, 2c, & 3)		0.00		0.00
REVENUES				
5. Cash Received in Current Year				0.00
6. Amounts Included in Line 5 for				0.00
Prior Year Adjustments				0.00
7. a. Accounts Receivable				0.00
(line 2c minus lines 5 & 6)		0.00		0.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable				0.00
(line 7a minus line 7b)		0.00		0.00
8. Contributed Matching Funds				0.00
9. Total Available				0.00
(sum lines 5, 7c, & 8)		0.00		0.00
EXPENDITURES				
10. Donor-Authorized Expenditures				0.00
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures				0.00
(line 10 plus line 11)		0.00		0.00

Description	001		0.00
RESTRICTED ENDING BALANCE			
13. Current Year			0.00
(line 4 minus line 10)			0.00

Description		001	TOTAL
STATE PROGRAM NAME			
RESOURCE CODE			
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance			0.00
2. a. Current Year Award			0.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)		0.00	0.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)		0.00	0.00
REVENUES			
5. Cash Received in Current Year			0.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)		0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)		0.00	0.00
EXPENDITURES			
10. Donor-Authorized Expenditures			0.00
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)		0.00	0.00
RESTRICTED ENDING BALANCE			

Description	001		0.00
13. Current Year (line 4 minus line 10)		0.00	0.00

Description		001	TOTAL
LOCAL PROGRAM NAME			
RESOURCE CODE			
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance			0.00
2. a. Current Year Award			0.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)		0.00	0.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)		0.00	0.00
REVENUES			
5. Cash Received in Current Year			0.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)		0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)		0.00	0.00
EXPENDITURES			
10. Donor-Authorized Expenditures			0.00
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)		0.00	0.00

Description	001		0.00
RESTRICTED ENDING BALANCE			
13. Current Year			0.00
(line 4 minus line 10)			0.00

Unaudited Actuals
2022-23 Unaudited 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	35,755,415.67	301	0.00	303	35,755,415.67	305	15,847.99		307	35,739,567.68	309
2000 - Classified Salaries	14,103,438.14	311	3,896.54	313	14,099,541.60	315	2,295,180.09		317	11,804,361.51	319
3000 - Employee Benefits	21,587,071.51	321	678,784.89	323	20,908,286.62	325	1,034,649.14		327	19,873,637.48	329
4000 - Books, Supplies Equip Replace. (6500)	3,633,726.80	331	13,998.61	333	3,619,728.19	335	1,056,624.98		337	2,563,103.21	339
5000 - Services . . & 7300 - Indirect Costs	10,869,468.25	341	127,534.47	343	10,741,933.78	345	659,740.42		347	10,082,193.36	349
TOTAL					85,124,905.86	365			TOTAL	80,062,863.24	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	393

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	43,974,048.30	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	43,974,048.30	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.		
	54.92%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	54.92%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)08%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	80,062,863.24	
5. Deficiency Amount (Part III, Line 3 times Line 4)	64,050.29	

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

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	188,317,031.74		188,317,031.74	1,681,771.74	17,105,000.79	172,893,802.69	11,805,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	37,520,000.00		37,520,000.00		735,000.00	36,785,000.00	770,000.00
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	17,361,226.15		17,361,226.15			17,361,226.15	
Net Pension Liability	67,063,000.00		67,063,000.00		33,201,617.00	33,861,383.00	
Total/Net OPEB Liability	3,927,712.18		3,927,712.18	367,506.82	493,962.00	3,801,257.00	493,962.00
Compensated Absences Payable	311,105.07		311,105.07	10,347.32		321,452.39	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	314,500,075.14	0.00	314,500,075.14	2,059,625.88	51,535,579.79	265,024,121.23	13,088,962.00
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	86,941,117.84
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,299,687.68
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	89,827.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	848,276.60
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	61,582.11
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	742,365.72

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,742,051.43
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)			minus 8000-8699	
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				79,899,378.73
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				3,562.85
B. Expenditures per ADA (Line I.E divided by Line II.A)				22,425.69

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.)	71,729,922.26	20,882.20
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)	71,729,922.26	20,882.20
B. Required effort (Line A.2 times 90%)	64,556,930.03	18,793.98
C. Current year expenditures (Line I.E and Line II.B)	79,899,378.73	22,425.69
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	Adjusted Data/ Adjustments*	Extracted Data	Adjusted Data/ Adjustments*
A. PRIOR YEAR DATA	2021-22 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)	63,285,282.69	63,285,282.69		70,881,143.04
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,421.32	3,421.32		3,562.85
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2021-22			
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			
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)	3,562.85	3,562.85	3,562.85	3,562.85
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)		3,562.85		3,562.85
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2022-23 Actual			
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)				
1. Homeowners' Exemption (Object 8021)	362,743.35	362,743.35	384,738.00	384,738.00
2. Timber Yield Tax (Object 8022)	1,915.64	1,915.64	1,167.00	1,167.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00	0.00	0.00	0.00
4. Secured Roll Taxes (Object 8041)	60,449,522.18	60,449,522.18	63,592,778.00	63,592,778.00
5. Unsecured Roll Taxes (Object 8042)	1,376,667.08	1,376,667.08	1,459,737.00	1,459,737.00
6. Prior Years' Taxes (Object 8043)	23,469.24	23,469.24	9,824.00	9,824.00
7. Supplemental Taxes (Object 8044)	0.00	0.00	0.00	0.00
	2023-24 Budget			

	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)	3,497,536.13		3,497,536.13	3,135,542.00		3,135,542.00
12. Parcel Taxes (Object 8621)	5,621,949.19		5,621,949.19	5,664,513.00		5,664,513.00
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)	71,333,802.81	0.00	71,333,802.81	74,248,299.00	0.00	74,248,299.00
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 C-16 plus C-17)	71,333,802.81	0.00	71,333,802.81	74,248,299.00	0.00	74,248,299.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	2,535,000.00		2,535,000.00	2,811,000.00		2,811,000.00
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 C-19 through C-22)	2,535,000.00	0.00	2,535,000.00	2,811,000.00	0.00	2,811,000.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	2,639,256.00		2,639,256.00	2,642,134.00		2,642,134.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C-24 plus C-25)	2,639,256.00	0.00	2,639,256.00	2,642,134.00	0.00	2,642,134.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	93,943,893.07		93,943,893.07	92,380,798.00		92,380,798.00

	2022-23 Calculations		2023-24 Calculations	
	Extracted Data	Adjusted Data*	Entered Data/Totals	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	303,315.88		303,315.88	268,545.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2022-23 Actual		2023-24 Budget	
PRELIMINARY APPROPRIATIONS LIMIT				
1. Revised Prior Year Program Limit (Lines A1 plus A6)			63,285,282.69	70,881,143.04
2. Inflation Adjustment			1,0755	1,0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0414	1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			70,881,143.04	74,028,265.79
APPROPRIATIONS SUBJECT TO THE LIMIT				
5. Local Revenues Excluding Interest (Line C18)			71,333,802.81	74,248,299.00
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)			427,542.00	427,542.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			2,082,340.23	2,590,966.79
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,082,340.23	2,590,966.79
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])			237,805.90	224,017.98
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			71,571,608.71	74,472,316.98
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)			1,844,534.33	
9. Total Appropriations Subject to the Limit				
a. Local Revenues (Line D7b)			71,571,608.71	
b. State Subventions (Line D8)			1,844,534.33	
c. Less: Excluded Appropriations (Line C23)			2,535,000.00	
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D8a plus D9b minus D9c)			70,881,143.04	2,366,948.81
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) 2,123,790.42
- 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) 68,644,137.60

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) 3.09%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 3,519,469.72
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 543,753.71

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
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)	291,211.61
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)	4,354,435.04
9. Carry-Forward Adjustment (Part IV, Line F)	67,721.42
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,422,156.46
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	49,691,040.15
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,183,063.72
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	10,031,232.56
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,278,803.77
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	89,827.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,191,304.94
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)	24,278.61
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)	91,921.52
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)	9,133,112.29
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)	831,818.31
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	182,900.74
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	785,578.40
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,803,195.82
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)	85,318,077.83
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)	5.10%
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)	5.18%

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)	4,354,435.04
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	567,885.01
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 (5.69%) times Part III, Line B19); zero if negative	67,721.42
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.69%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.69%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	67,721.42
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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	67,721.42

Approved indirect cost rate: 5.69%
Highest rate used in any program: 5.69%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	521,154.30	29,653.68	5.69%
01	3410	46,287.16	939.18	2.03%
01	3550	24,780.00	1,238.00	5.00%
01	4035	88,822.15	5,053.98	5.69%
01	4127	54,660.00	3,110.00	5.69%
01	4203	71,367.00	4,061.00	5.69%
01	6010	238,457.32	1,249.68	0.52%
01	6387	293,472.18	16,698.57	5.69%
01	6388	20,035.53	801.42	4.00%
01	6520	99,461.62	5,659.37	5.69%
01	7412	285,741.19	16,258.67	5.69%
01	7413	22,000.00	1,251.80	5.69%
01	9010	7,257,273.88	71,468.61	0.98%
11	6391	161,708.40	9,201.21	5.69%
12	6105	260,063.50	14,797.61	5.69%
13	5310	1,792,530.96	95,900.41	5.35%

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	1,125,195.57		71,369.91	1,196,565.48
2. State Lottery Revenue	8560	812,545.43		406,163.68	1,218,709.11
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)		1,937,741.00	0.00	477,533.59	2,415,274.59
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	15,691.65		0.00	15,691.65
2. Classified Salaries	2000-2999	3,578.64		0.00	3,578.64
3. Employee Benefits	3000-3999	3,680.67		0.00	3,680.67
4. Books and Supplies	4000-4999	347,858.17		212,068.09	559,926.26
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	100,174.36			100,174.36
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			265,415.50	265,415.50
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)		470,983.49	0.00	477,483.59	948,467.08
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	1,466,757.51	0.00	50.00	1,466,807.51
D. COMMENTS:					
On line textbook licenses					

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	189,493.04	142,269.61	311,762.65	21,062.43		332,825.08
1110	Regular Education, K-12	50,174,012.93	14,327,769.01	64,501,781.94	4,357,687.84		68,859,469.78
3100	Alternative Schools	463,823.92	142,269.61	606,093.53	40,947.19		647,040.72
3200	Continuation Schools	946,435.83	177,837.01	1,124,272.84	75,954.96		1,200,227.80
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	222,086.62	0.00	222,086.62	15,003.99		237,090.61
3800	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
4110	Career Technical Education	425,592.19	0.00	425,592.19	28,752.66		454,344.85
4610	Regular Education, Adult	9,784.12	0.00	9,784.12	661.01		10,445.13
4620	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4630	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
4750	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	12,952,808.43	883,077.67	13,835,886.10	894,741.19		14,730,627.29
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	89,827.00	0.00	89,827.00	6,068.64		95,895.64
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
---	Food Services					56,443.14	56,443.14
---	Enterprise					0.00	0.00
---	Facilities Acquisition & Construction					0.00	0.00
---	Other Outgo					143,720.87	143,720.87
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) times CAC, line E]		0.00	0.00	252,886.17		252,886.17
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(119,899.23)		(119,899.23)
----	Total General Fund and Charter Schools Funds Expenditures	65,463,864.08	15,673,222.91	81,127,086.99	5,613,866.85	200,164.01	86,941,117.85

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	169,319.66	0.00	0.00	173.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	169,493.04
1110	Regular Education, K-12	38,757,975.80	676,219.37	1,023,606.28	5,555,844.01	2,881,563.70	0.00	1,278,803.77	0.00	0.00	0.00	0.00	50,174,012.93
3100	Alternative Schools	463,823.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	463,823.92
3200	Continuation Schools	573,148.06	0.00	0.00	338,757.94	0.00	0.00	0.00	0.00	0.00	34,529.83	0.00	946,435.83
3300	Independent Study Centers	0.00	0.00	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	0.00	0.00
3550	Community Day Schools	222,086.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	222,086.62
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	381,893.07	41,484.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	425,592.19
4110	Regular Education, Adult	0.00	9,784.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,784.12
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	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	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	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	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	0.00	0.00
5000-5999	Special Education	9,144,336.12	0.00	0.00	767,784.33	1,961,578.74	1,079,109.24	0.00	0.00	0.00	0.00	0.00	12,952,808.43
6000	ROC/IP	0.00	0.00	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								89,827.00	0.00	0.00	0.00	89,827.00
8500	Child Care and Development Services	49,712,583.25	727,488.18	1,023,606.28	6,662,559.66	4,845,356.87	1,079,109.24	1,278,803.77	0.00	0.00	34,529.83	0.00	65,453,864.08
Total Direct Charged Costs													

* 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	0.00	142,269.61	0.00		142,269.61
1110	Regular Education, K-12	3,067,188.56	8,144,935.01	3,115,645.44		14,327,769.01
3100	Alternative Schools	0.00	142,269.61	0.00		142,269.61
3200	Continuation Schools	0.00	177,837.01	0.00		177,837.01
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)	0.00	782,482.84	100,594.83		883,077.67
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		3,067,188.56	9,389,794.08	3,216,240.27		15,673,222.91

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)	1,191,304.94
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,659,676.59
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	882,784.55
5	Total Central Administration Costs in General Fund and Charter Schools Funds	5,733,766.08
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	66,453,864.08
2	Total Allocated Costs (from Form PCR, Column 2, Total)	15,673,222.91
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	81,127,086.99
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	182,900.74
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	785,678.40
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,774,700.59
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,743,179.73
D.	Total Direct Charged and Allocated Costs (B3 + C5)	84,870,266.72
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)	56,443.14				56,443.14
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				143,720.87	143,720.87
Total Other Costs	56,443.14	0.00	0.00	143,720.87	200,164.01

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)			
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	511,010.11	1,121,517.62	136,881.87	1,297,778.96	9,389,794.07	0.00			3,216,240.27
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)									
Instructional Goals Description									
0001 Pre-Kindergarten	0.00				4.00				
1110 Regular Education, K-12	2.00	1.00	2.00	16.00	229.00				2,230.00
3100 Alternative Schools					4.00				
3200 Continuation Schools					5.00				
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)									
6000 ROC/IP					22.00				72.00
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	2.00	1.00	2.00	16.00	264.00	0.00			2,302.00

Description	2022-23 Actual	2023-24 Budget	% Diff.
SELPA Name: (??)			
Do NOT Save- SELPA not set			
Date allocation plan approved by SELPA gov ernance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Mental Health Apportionment			0.00%
J. Federal IDEA Local Assistance Grants - Preschool			0.00%
K. Federal IDEA - Section 619 Preschool			0.00%
L. Other Federal Discretionary Grants			0.00%
M. Other Adjustments			0.00%
N. Total SELPA Revenues (Sum lines H through M)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	0.00	0.00	0.00%
Preparer Name: _____ Title: _____ Phone: _____			

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

Tahoe-Truckee Unified

Placer County

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

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

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

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

IMPORT CHECKS

BALANCE-FDxRS - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. **Passed**

BALANCE-FDxRS-AGENCY - (Fatal) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. **Passed**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

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

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Fatal) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

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

CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. **Passed**

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

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

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

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

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

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

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	0000	9200	(\$3,267.24)

Explanation: Offset prior year payable

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

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

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

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

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

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

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	7141	(\$3,267.24)

Explanation: Offset prior year payable

01	3182	8290	(\$690.01)
----	------	------	------------

Explanation: Paid back unused award amount. Expense from prior year not approved, resulting in excess payback.

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. Passed

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: Exception

FUND	RESOURCE	VALUE
01	3182	(\$690.01)
Explanation: Paid back unused award amount. Expense from prior year not approved, resulting in excess payback.		
12	0000	(\$672.00)

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. Passed

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. Passed

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. Passed

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. Passed

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. Passed

ASSET-IMPORT - (Fatal) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay, or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. Passed

ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. Passed

CURRENT-CALC-EXP - (Informational) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. Passed

DEBT-ACTIVITY - (Informational) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: Exception

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.OTH.DEBT.9669	\$17,361,226.15	\$17,361,226.15

DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. Passed

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. Passed

DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. Passed

ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A.	<u>Passed</u>
ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided.	<u>Passed</u>
IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.	<u>Passed</u>
IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.	<u>Passed</u>
IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.	<u>Passed</u>
IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.	<u>Passed</u>
IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary corrections. Explanation: Indirect rate for Adult Ed program was allowed with consortium	<u>Exception</u>
IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.	<u>Passed</u>
IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<u>Passed</u>
LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<u>Passed</u>
LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.	<u>Passed</u>
PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<u>Passed</u>
PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.	<u>Passed</u>
PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.	<u>Passed</u>

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 011) must be opened and saved.	<u>Passed</u>
GANN-PROVIDE - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.	<u>Passed</u>
ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided.	<u>Passed</u>
UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

Unaudited Actuals

Budget 2023-24

Technical Review Checks

Phase - All

Display - All Technical Checks

Tahoe-Truckee Unified

Placer County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

EFB-POSITIVE - (Warning) - 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
01	6300	(\$6,470.00)
Explanation: Unaudited Actuals ending fund balance is less than projected. Will adjust at First Interim.		
01	6537	(\$15,301.00)
Explanation: Unaudited Actuals ending fund balance is less than projected. Will adjust at First Interim.		
01	7028	(\$14,090.00)
Explanation: Unaudited Actuals ending fund balance is less than projected. Will adjust at First Interim.		
01	7413	(\$23,251.80)
Explanation: Unaudited Actuals ending fund balance is less than projected. Will adjust at First Interim.		
Total of negative resource balances for Fund 01		(\$59,112.80)
14	0000	(\$311,567.10)
Explanation: Unaudited Actuals ending fund balance is less than projected. Will adjust at First Interim.		
Total of negative resource balances for Fund 14		(\$311,567.10)
21	0000	(\$159,510.26)
Explanation: Unaudited Actuals ending fund balance is less than projected. Will adjust at First Interim.		
21	9010	(\$254,573.01)
Explanation: Unaudited Actuals ending fund balance is less than projected. Will adjust at First Interim.		
Total of negative resource balances for Fund 21		(\$414,083.27)

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

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

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

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

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

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

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

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

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

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. Passed

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. Passed

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). Passed

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

FUND	RESOURCE	OBJECT	VALUE
01	6300	9790	(\$6,470.00)
Explanation: Unaudited Actuals ending fund balance is less than projected. Will adjust at First Interim.			
01	6537	9790	(\$15,301.00)
Explanation: Unaudited Actuals ending fund balance is less than projected. Will adjust at First Interim.			
01	7028	9790	(\$14,090.00)
Explanation: Unaudited Actuals ending fund balance is less than projected. Will adjust at First Interim.			
01	7413	9790	(\$23,251.80)
Explanation: Unaudited Actuals ending fund balance is less than projected. Will adjust at First Interim.			
14	0000	9790	(\$311,567.10)
Explanation: Unaudited Actuals ending fund balance is less than projected. Will adjust at First Interim.			
21	0000	9790	(\$159,510.26)
Explanation: Unaudited Actuals ending fund balance is less than projected. Will adjust at First Interim.			
21	9010	9790	(\$254,573.01)
Explanation: Unaudited Actuals ending fund balance is less than projected. Will adjust at First Interim.			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. Passed

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. Passed

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) is greater than zero in the following resources by fund. Positive balances, in funds other than the general fund and funds 61 through 95, must be reported as restricted, committed, or assigned. **Exception**

FUND	RESOURCE	AMOUNT
51	0000	\$0.70

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

