

Cotati-Rohnert Park Unified School District

2022-2023 Unaudited Actuals

**PRESENTED BY
CHIEF BUSINESS OFFICIAL
JOHN BARTOLOME**

**SUPERINTENDENT
MAITÉ ITURRI**

**GOVERNING BOARD:
MICHELLE WING, PRESIDENT
MARK NELSON, CLERK SHIRLEY JOHNSON, TRUSTEE
LEFFLER BROWN, TRUSTEE ERIC MARTIN, TRUSTEE**

**PREPARED BY MOLLY KOLER
DIRECTOR OF BUSINESS AND FISCAL SERVICES**

September 12, 2023

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2022-23

Unaudited Actuals

Section I

Summary Comparison of Unaudited Actuals to Adopt Budget

2022-2023
ASSIGNMENT OF UNRESTRICTED ENDING BALANCE

		**	**	**	**	**			
	RES.	Unrestricted 0000	Parcel Tax 0004	MUSIC 0151 Goal 1510	Planners/ Parking Permits 0201 PARK/PLAN	Graton School Contribution 0226	MAA 0301	State Lottery 1100 Unrestricted	Totals
Site	Mgmt								
University Elem.									0.00
Monte Vista									0.00
Evergreen									0.00
M. Hahn									0.00
T. Page									0.00
John Reed									0.00
Waldo									0.00
TMS									0.00
LJMS									0.00
Tech High									0.00
RCHS					4,142.37				4,142.37
Business Svcs.			126,518.92						126,518.92
Educational Svcs.									0.00
Special Education							708,768.96		708,768.96
To Be Allocated		5,093,162.91		9,981.73		93,618.63		940,378.18	6,137,141.45
Less: Prepays									
Totals		5,093,162.91	126,518.92	9,981.73	4,142.37	93,618.63	708,768.96	940,378.18	6,976,571.70

Less Nonspendable components of ending fund balance (Revolving cash, Prepaid expenses, Other nonspendable assets)	(12,491.00)
Less Designated carryover balances (**)	(943,030.61)
Less Committed for Technology Infrastructure Equipment Replacement	(1,558,192.00)
Less Budget stabilization reserve	(4,462,858.09)
Unassigned/Unappropriated ending balance	0.00

2022-23 UNUSED GRANT AWARDS, DEFERRED REVENUE & LEGALLY RESTRICTED ENDING BALANCES

Resource	Expanded Learning Opportunities Program	TITLE I	ESSER II	ESSER III	ESSER III Learning Loss	ESSER II State Reserve Emergency Needs	ESSER III State Reserve Learning Loss	Title II	Title III Immigrant	Title III	Homeless Innovation	ARP - Homeless II	After School Education & Safety
Site	2600	3010	3212	3213	3214	3218	3219	4035	4201	4203	5633	5634	6010
University Elem.													
Monte Vista													
Richard Crane													
Evergreen													
Hahn													
Thomas Page													
John Reed													
TMS													
LJMS													
Tech High													
RCHS													
El Camino HS													
Business Svcs.													
Educ. Services	2,018,214.95	121,753.25		109,257.42	220,818.40	106,906.32	122,622.13	2,660.87	19,309.00	34,344.50	239,779.47		
Special Ed													
Student Services												14,967.33	
Superintendent													
Maintenance													
Ed Foundation													
Food Services													
To Be Allocated													
Technology Dept													
Total Unused	2,018,214.95	121,753.25	0.00	109,257.42	220,818.40	106,906.32	122,622.13	2,660.87	19,309.00	34,344.50	239,779.47	14,967.33	0.00

Unused Grant Amounts	
Resource #	Amount
3010	121,753.25
3213	109,257.42
3214	220,818.40
3218	106,906.32
3219	122,622.13
4035	2,660.87
4201	19,309.00
4203	34,344.50
5633	239,779.47
5634	14,967.33
6053	325,879.17
Total	<u>1,318,297.86</u>

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2022-23 UNUSED GRANT AWARDS, DEFERRED REVENUE & LEGALLY RESTRICTED ENDING BALANCES

Resource	Universal Pre-K Planning & Implementation	Educator Effectiveness	Restricted Lottery	K-12 Strong Workforce Program	Arts, Music, and Instructional Materials Block Grant	Early Intervention Pre-School Grant	Child Nutrition Kitchen Infrastructure	Child Nutrition Training	Class Sch Empl Prof Dev Blk Grant	A-G Access Grant	A-G LLM	Learning Recovery Block Grant	MTSS/Ethnic Studies Other State Grants
Site	6053	6266	6300	6388	6762	6547	7032	7029	7311	7412	7413	7435	7810
University Elem.													
Monte Vista													
Richard Crane													
Evergreen													
Hahn													
Thomas Page													
John Reed													
TMS													
LJMS													
Tech High													
RCHS													
El Camino HS													
Business Svcs.													
Educ. Services	325,879.17	934,866.89	374,070.48	-	2,505,821.69				23,266.67	62,787.25	5,011.00	4,410,827.60	242,369.93
Special Ed					-	-							
Student Services													
Superintendent													
Maintenance													
Ed Foundation													
Food Services							313,896.00	-					
To Be Allocated													
Technology Dept													
Total Unused	325,879.17	934,866.89	374,070.48	0.00	2,505,821.69	0.00	313,896.00	0.00	23,266.67	62,787.25	5,011.00	4,410,827.60	242,369.93

2022-23 2022-23 UNUSED GRANT AWARDS, DEFERRED REVENUE & LEGALLY RESTRICTED ENDING BALANCES

Resource	Restricted Maint.	IT/ELOP Donations Textbook Adoption Teacher Residency Grant	LEA Medi-Cal Billing	RESIG Safety Cr.	Local Donations	Educ. Foundtn	Class Donations	Lost Materials	Restricted Totals
Site	8150	9010	9030	9090	9821	9822	9893	9894	
University Elem.								139.00	139.00
Monte Vista							69.31	718.91	788.22
Richard Crane								301.00	301.00
Evergreen								727.58	727.58
Hahn								1,755.90	1,755.90
Thomas Page								489.00	489.00
John Reed								362.27	362.27
TMS							1,050.00	645.00	1,695.00
LJMS							3,798.36	2,460.15	6,258.51
Tech High							8,993.90		8,993.90
RCHS							2,916.33	6,614.95	9,531.28
El Camino HS									0.00
Business Svcs.									0.00
Educ. Services		300,000.00							12,180,566.99
Special Ed			329,627.50						329,627.50
Student Services		15,550.00							30,517.33
Superintendent		225,000.00							225,000.00
Maintenance	572,095.71			57,497.69					629,593.40
Ed Foundation									0.00
Food Services									313,896.00
To Be Allocated					322,257.16	54,434.74			376,691.90
Technology Dept		49,232.17							49,232.17
Total Unused	572,095.71	589,782.17	329,627.50	57,497.69	322,257.16	54,434.74	16,827.90	14,213.76	14,166,166.95

Legally Restricted Ending Balance

Resource #	Amount
2600	2,018,214.95
6266	934,866.89
6300	374,070.48
6762	2,505,821.69
6547	0.00
7032	313,896.00
7029	0.00
7311	23,266.67
7412	62,787.25
7413	5,011.00
7435	4,410,827.60
7810	242,369.93
8150	572,095.71
9010	589,782.17
9030	329,627.50
9090	57,497.69
9821	322,257.16
9822	54,434.74
9893	16,827.90
9894	14,213.76
Total	<u>12,847,869.09</u>

2022-23

Unaudited Actuals

Section II

School District 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)	53.57%
	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.	\$1,156,885.72
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	\$61,056,657.66
	Appropriations Subject to Limit	\$56,500,424.97
	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	5.98%
	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 12, 2023 _____

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

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2022-23

Unaudited Actuals

Section IV

Supplemental Forms

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	65,797,653.61	1,124,580.00	66,922,233.61	71,631,314.00	1,172,409.00	72,803,723.00	8.8%
2) Federal Revenue		8100-8299	0.00	5,356,006.12	5,356,006.12	0.00	3,441,437.00	3,441,437.00	-35.7%
3) Other State Revenue		8300-8599	1,979,218.16	16,761,945.04	18,741,163.20	1,833,575.00	7,799,092.00	9,632,667.00	-48.6%
4) Other Local Revenue		8600-8799	3,968,992.03	4,848,405.35	8,817,397.38	3,437,072.00	4,407,085.00	7,844,157.00	-11.0%
5) TOTAL, REVENUES			71,745,863.80	28,090,936.51	99,836,800.31	76,901,961.00	16,820,023.00	93,721,984.00	-6.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	25,117,420.10	8,218,640.85	33,336,060.95	27,505,872.00	9,041,317.00	36,547,189.00	9.6%
2) Classified Salaries		2000-2999	6,035,980.40	4,254,881.11	10,290,861.51	6,633,980.00	4,534,833.00	11,168,813.00	8.5%
3) Employee Benefits		3000-3999	16,100,391.39	9,106,900.93	25,207,292.32	17,722,105.00	10,852,819.00	28,574,924.00	13.4%
4) Books and Supplies		4000-4999	1,398,208.97	1,458,064.09	2,856,273.06	654,420.00	1,084,126.00	1,738,546.00	-39.1%
5) Services and Other Operating Expenditures		5000-5999	7,706,943.35	10,778,237.41	18,485,180.76	8,278,767.00	8,807,645.00	17,086,412.00	-7.6%
6) Capital Outlay		6000-6999	0.00	90,726.55	90,726.55	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	30,304.00	0.00	30,304.00	16,500.00	0.00	16,500.00	-45.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(439,639.66)	439,639.66	0.00	(275,698.00)	275,698.00	0.00	0.0%
9) TOTAL, EXPENDITURES			55,949,608.55	34,347,090.60	90,296,699.15	60,535,946.00	34,596,438.00	95,132,384.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS+ B9)			15,796,255.25	(6,256,154.09)	9,540,101.16	16,366,015.00	(17,776,415.00)	(1,410,400.00)	-114.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	700,000.00	700,000.00	0.00	1,060,000.00	1,060,000.00	51.4%
b) Transfers Out		7600-7629	755,265.00	0.00	755,265.00	0.00	0.00	0.00	-100.0%
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	(14,689,952.70)	14,689,952.70	0.00	(16,277,757.00)	16,277,757.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,445,217.70)	15,389,952.70	(55,265.00)	(16,277,757.00)	17,337,757.00	1,060,000.00	-2,018.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			351,037.55	9,133,798.61	9,484,836.16	88,258.00	(438,658.00)	(350,400.00)	-103.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,625,534.15	3,714,070.48	10,339,604.63	6,976,571.70	12,847,869.09	19,824,440.79	91.7%
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)			6,625,534.15	3,714,070.48	10,339,604.63	6,976,571.70	12,847,869.09	19,824,440.79	91.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,625,534.15	3,714,070.48	10,339,604.63	6,976,571.70	12,847,869.09	19,824,440.79	91.7%
2) Ending Balance, June 30 (E + F1e)			6,976,571.70	12,847,869.09	19,824,440.79	7,064,829.70	12,409,211.09	19,474,040.79	-1.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	137.01	137.01	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	12,847,732.08	12,847,732.08	0.00	12,409,211.09	12,409,211.09	-3.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,558,192.00	0.00	1,558,192.00	0.00	0.00	0.00	-100.0%
Technology Infrastructure/Equipment Replacement	0000	9760	1,558,192.00		1,558,192.00			0.00	
d) Assigned									
Other Assignments		9780	5,413,379.70	0.00	5,413,379.70	0.00	0.00	0.00	-100.0%
Budget Stabilization	0000	9780	4,484,230.52		4,484,230.52			0.00	
Budget Stabilization	1100	9780	929,149.18		929,149.18			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	7,064,829.70	0.00	7,064,829.70	New
G.ASSETS									
1) Cash									
a) in County Treasury		9110	14,948,867.10	7,522,912.26	22,471,779.36				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	143,356.14	216,430.11	359,786.25				
4) Due from Grantor Government		9290	140,689.00	6,201,892.70	6,342,581.70				
5) Due from Other Funds		9310	46,735.00	700,000.00	746,735.00				

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)	
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	137.01	137.01				
8) Other Current Assets		9340	7,491.00	0.00	7,491.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			15,292,138.24	14,641,372.08	29,933,510.32				
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	2,319,171.08	1,309,204.49	3,628,375.57				
2) Due to Grantor Governments		9590	3,231,018.00	0.00	3,231,018.00				
3) Due to Other Funds		9610	1,922,703.14	0.00	1,922,703.14				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	842,674.32	484,298.50	1,326,972.82				
6) TOTAL, LIABILITIES			8,315,566.54	1,793,502.99	10,109,069.53				
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)			6,976,571.70	12,847,869.09	19,824,440.79				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	26,320,660.00	0.00	26,320,660.00	30,819,839.00	0.00	30,819,839.00	17.1%
Education Protection Account State Aid - Current Year		8012	4,781,048.00	0.00	4,781,048.00	12,198,977.00	0.00	12,198,977.00	155.2%
State Aid - Prior Years		8019	(50,721.24)	0.00	(50,721.24)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	169,180.97	0.00	169,180.97	167,388.00	0.00	167,388.00	-1.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/1 n-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	25,525,730.91	0.00	25,525,730.91	24,799,562.00	0.00	24,799,562.00	-2.8%
Unsecured Roll Taxes		8042	1,060,103.11	0.00	1,060,103.11	1,048,147.00	0.00	1,048,147.00	-1.1%
Prior Years' Taxes		8043	20,141.66	0.00	20,141.66	0.00	0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Supplemental Taxes		8044	1,282,680.57	0.00	1,282,680.57	1,167,600.00	0.00	1,167,600.00	-9.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,983,467.00	0.00	3,983,467.00	3,573,342.00	0.00	3,573,342.00	-10.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,730,672.30	0.00	4,730,672.30	308,000.00	0.00	308,000.00	-93.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			67,822,963.28	0.00	67,822,963.28	74,082,855.00	0.00	74,082,855.00	9.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,025,309.67)	0.00	(2,025,309.67)	(2,451,541.00)	0.00	(2,451,541.00)	21.0%
Property Taxes Transfers		8097	0.00	1,124,580.00	1,124,580.00	0.00	1,172,409.00	1,172,409.00	4.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			65,797,653.61	1,124,580.00	66,922,233.61	71,631,314.00	1,172,409.00	72,803,723.00	8.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,231,318.00	1,231,318.00	0.00	1,330,114.00	1,330,114.00	8.0%
Special Education Discretionary Grants		8182	0.00	404,077.00	404,077.00	0.00	116,476.00	116,476.00	-71.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		517,852.01	517,852.01		708,921.00	708,921.00	36.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		161,952.38	161,952.38		127,455.00	127,455.00	-21.3%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		19,309.00	19,309.00	New
Title III, Part A, English Learner Program	4203	8290		180,391.49	180,391.49		166,381.00	166,381.00	-7.8%

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)	
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		57,029.13	57,029.13		49,365.00	49,365.00	-13.4%
Career and Technical Education	3500-3599	8290		35,969.56	35,969.56		37,388.00	37,388.00	3.9%
All Other Federal Revenue	All Other	8290	0.00	2,767,416.55	2,767,416.55	0.00	886,028.00	886,028.00	-68.0%
TOTAL, FEDERAL REVENUE			0.00	5,356,006.12	5,356,006.12	0.00	3,441,437.00	3,441,437.00	-35.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	313,896.00	313,896.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	237,149.00	0.00	237,149.00	250,000.00	0.00	250,000.00	5.4%
Lottery - Unrestricted and Instructional Materials		8560	1,157,637.80	575,394.39	1,733,032.19	975,985.00	391,291.00	1,367,276.00	-21.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		350,228.47	350,228.47		305,224.00	305,224.00	-12.9%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	584,431.36	15,522,426.18	16,106,857.54	607,590.00	7,102,577.00	7,710,167.00	-52.1%
TOTAL, OTHER STATE REVENUE			1,979,218.16	16,761,945.04	18,741,163.20	1,833,575.00	7,799,092.00	9,632,667.00	-48.6%

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									
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	1,331,794.69	0.00	1,331,794.69	1,340,000.00	0.00	1,340,000.00	0.6%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	281,773.44	0.00	281,773.44	277,160.00	0.00	277,160.00	-1.6%
Interest		8660	229,552.84	0.00	229,552.84	40,000.00	0.00	40,000.00	-82.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	47,920.00	0.00	47,920.00	30,000.00	0.00	30,000.00	-37.4%
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	2,077,951.06	791,246.35	2,869,197.41	1,749,912.00	93,908.00	1,843,820.00	-35.7%

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)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		4,057,159.00	4,057,159.00		4,313,177.00	4,313,177.00	6.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,968,992.03	4,848,405.35	8,817,397.38	3,437,072.00	4,407,085.00	7,844,157.00	-11.0%
TOTAL, REVENUES			71,745,863.80	28,090,936.51	99,836,800.31	76,901,961.00	16,820,023.00	93,721,984.00	-6.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	19,766,633.96	4,665,440.71	24,432,074.67	21,527,816.00	4,847,426.00	26,375,242.00	8.0%
Certificated Pupil Support Salaries		1200	1,957,897.99	891,826.36	2,849,724.35	2,216,952.00	1,034,314.00	3,251,266.00	14.1%
Certificated Supervisors' and Administrators' Salaries		1300	3,312,692.83	1,499,742.29	4,812,435.12	3,640,137.00	1,357,038.00	4,997,175.00	3.8%
Other Certificated Salaries		1900	80,195.32	1,161,631.49	1,241,826.81	120,967.00	1,802,539.00	1,923,506.00	54.9%
TOTAL, CERTIFICATED SALARIES			25,117,420.10	8,218,640.85	33,336,060.95	27,505,872.00	9,041,317.00	36,547,189.00	9.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	309,312.27	2,569,075.87	2,878,388.14	391,580.00	2,894,647.00	3,286,227.00	14.2%
Classified Support Salaries		2200	1,919,536.88	623,838.72	2,543,375.60	1,958,831.00	641,845.00	2,600,676.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	721,961.56	433,952.29	1,155,913.85	789,142.00	588,310.00	1,377,452.00	19.2%
Clerical, Technical and Office Salaries		2400	2,376,983.09	584,377.35	2,961,360.44	2,681,108.00	380,932.00	3,062,040.00	3.4%
Other Classified Salaries		2900	708,186.60	43,636.88	751,823.48	813,319.00	29,099.00	842,418.00	12.0%
TOTAL, CLASSIFIED SALARIES			6,035,980.40	4,254,881.11	10,290,861.51	6,633,980.00	4,534,833.00	11,168,813.00	8.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,625,828.36	4,092,069.87	8,717,898.23	5,142,002.00	4,755,889.00	9,897,891.00	13.5%
PERS		3201-3202	1,354,897.82	1,009,679.24	2,364,577.06	1,656,411.00	1,351,201.00	3,007,612.00	27.2%

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)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	811,789.87	433,826.13	1,245,616.00	906,527.00	519,763.00	1,426,290.00	14.5%
Unemployment Insurance		3501-3502	152,429.44	57,287.78	209,717.22	16,491.00	6,516.00	23,007.00	-89.0%
Workers' Compensation		3601-3602	467,044.38	185,330.16	652,374.54	465,180.00	184,008.00	649,188.00	-0.5%
OPEB, Allocated		3701-3702	650,521.76	0.00	650,521.76	563,316.00	0.00	563,316.00	-13.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,100,391.39	9,106,900.93	25,207,292.32	17,722,105.00	10,852,819.00	28,574,924.00	13.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	632,261.34	260,244.83	892,506.17	0.00	140,343.00	140,343.00	-84.3%
Books and Other Reference Materials		4200	2,875.67	62,505.17	65,380.84	4,218.00	32,787.00	37,005.00	-43.4%
Materials and Supplies		4300	685,075.43	1,089,076.20	1,774,151.63	605,054.00	864,957.00	1,470,011.00	-17.1%
Noncapitalized Equipment		4400	77,996.53	46,237.89	124,234.42	45,148.00	46,039.00	91,187.00	-26.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,398,208.97	1,458,064.09	2,856,273.06	654,420.00	1,084,126.00	1,738,546.00	-39.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	4,961,289.71	4,961,289.71	0.00	4,621,078.00	4,621,078.00	-6.9%
Travel and Conferences		5200	64,594.93	217,746.20	282,341.13	67,957.00	136,466.00	204,423.00	-27.6%
Dues and Memberships		5300	45,051.32	55,905.84	100,957.16	46,725.00	51,290.00	98,015.00	-2.9%
Insurance		5400 - 5450	1,290,435.34	6,000.00	1,296,435.34	1,178,793.00	6,000.00	1,184,793.00	-8.6%
Operations and Housekeeping Services		5500	2,268,601.22	12,202.69	2,280,803.91	2,457,866.00	16,500.00	2,474,366.00	8.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	172,893.21	372,404.89	545,298.10	206,536.00	389,725.00	596,261.00	9.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(46,735.00)	0.00	(46,735.00)	(34,000.00)	0.00	(34,000.00)	-27.2%
Professional/Consulting Services and Operating Expenditures		5800	3,622,743.00	5,130,113.83	8,752,856.83	4,056,558.00	3,579,308.00	7,635,866.00	-12.8%
Communications		5900	289,359.33	22,574.25	311,933.58	298,332.00	7,278.00	305,610.00	-2.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,706,943.35	10,778,237.41	18,485,180.76	8,278,767.00	8,807,645.00	17,086,412.00	-7.6%
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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	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)	
Equipment		6400	0.00	90,726.55	90,726.55	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	90,726.55	90,726.55	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	30,304.00	0.00	30,304.00	16,500.00	0.00	16,500.00	-45.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			30,304.00	0.00	30,304.00	16,500.00	0.00	16,500.00	-45.6%
OTHER OUTGO- TRANSFERS OF INDIRECT COSTS									

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		7310	(439,639.66)	439,639.66	0.00	(275,698.00)	275,698.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO: TRANSFERS OF INDIRECT COSTS			(439,639.66)	439,639.66	0.00	(275,698.00)	275,698.00	0.00	0.0%
TOTAL, EXPENDITURES			55,949,608.55	34,347,090.60	90,296,699.15	60,535,946.00	34,596,438.00	95,132,384.00	5.4%
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	700,000.00	700,000.00	0.00	1,060,000.00	1,060,000.00	51.4%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	700,000.00	700,000.00	0.00	1,060,000.00	1,060,000.00	51.4%
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	755,265.00	0.00	755,265.00	0.00	0.00	0.00	-100.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			755,265.00	0.00	755,265.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			%Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(14,689,952.70)	14,689,952.70	0.00	(16,277,757.00)	16,277,757.00	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			(14,689,952.70)	14,689,952.70	0.00	(16,277,757.00)	16,277,757.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + C • d + e)			(15,445,217.70)	15,389,952.70	(55,265.00)	(16,277,757.00)	17,337,757.00	1,060,000.00	-2,018.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
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	65,797,653.61	1,124,580.00	66,922,233.61	71,631,314.00	1,172,409.00	72,803,723.00	8.8%
2) Federal Revenue		8100-8299	0.00	5,356,006.12	5,356,006.12	0.00	3,441,437.00	3,441,437.00	-35.7%
3) Other State Revenue		8300-8599	1,979,218.16	16,761,945.04	18,741,163.20	1,833,575.00	7,799,092.00	9,632,667.00	-48.6%
4) Other Local Revenue		8600-8799	3,968,992.03	4,848,405.35	8,817,397.38	3,437,072.00	4,407,085.00	7,844,157.00	-11.0%
5) TOTAL, REVENUES			71,745,863.80	28,090,936.51	99,836,800.31	76,901,961.00	16,820,023.00	93,721,984.00	-6.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		32,272,170.60	23,988,850.38	56,261,020.98	34,642,623.00	23,553,920.00	58,196,543.00	3.4%
2) Instruction - Related Services	2000-2999		6,959,130.55	3,567,120.50	10,526,251.05	7,611,852.00	3,775,486.00	11,387,338.00	8.2%
3) Pupil Services	3000-3999		5,739,697.54	3,778,543.64	9,518,241.18	6,538,070.00	4,677,607.00	11,215,677.00	17.8%
4) Ancillary Services	4000-4999		502,557.98	45,331.58	547,889.56	414,834.00	7,028.00	421,862.00	-23.0%
5) Community Services	5000-5999		1,776.82	0.00	1,776.82	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,904,129.11	828,527.64	5,732,656.75	5,366,280.00	319,326.00	5,685,606.00	-0.8%
8) Plant Services	8000-8999		5,539,841.95	2,138,716.86	7,678,558.81	5,945,787.00	2,263,071.00	8,208,858.00	6.9%
9) Other Outgo	9000-9999	Except 7600-7699	30,304.00	0.00	30,304.00	16,500.00	0.00	16,500.00	-45.6%
10) TOTAL, EXPENDITURES			55,949,608.55	34,347,090.60	90,296,699.15	60,535,946.00	34,596,438.00	95,132,384.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS- B10)			15,796,255.25	(6,256,154.09)	9,540,101.16	16,366,015.00	(17,776,415.00)	(1,410,400.00)	-114.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	700,000.00	700,000.00	0.00	1,060,000.00	1,060,000.00	51.4%
b) Transfers Out		7600-7629	755,265.00	0.00	755,265.00	0.00	0.00	0.00	-100.0%
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	(14,689,952.70)	14,689,952.70	0.00	(16,277,757.00)	16,277,757.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,445,217.70)	15,389,952.70	(55,265.00)	(16,277,757.00)	17,337,757.00	1,060,000.00	-2,018.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			351,037.55	9,133,798.61	9,484,836.16	88,258.00	(438,658.00)	(350,400.00)	-103.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,625,534.15	3,714,070.48	10,339,604.63	6,976,571.70	12,847,869.09	19,824,440.79	91.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
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)	
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)			6,625,534.15	3,714,070.48	10,339,604.63	6,976,571.70	12,847,869.09	19,824,440.79	91.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,625,534.15	3,714,070.48	10,339,604.63	6,976,571.70	12,847,869.09	19,824,440.79	91.7%
2) Ending Balance, June 30 (E + F1e)			6,976,571.70	12,847,869.09	19,824,440.79	7,064,829.70	12,409,211.09	19,474,040.79	-1.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	137.01	137.01	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	12,847,732.08	12,847,732.08	0.00	12,409,211.09	12,409,211.09	-3.4%
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	1,558,192.00	0.00	1,558,192.00	0.00	0.00	0.00	-100.0%
Technology Infrastructure/Equipment Replacement	0000	9760	1,558,192.00		1,558,192.00			0.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	5,413,379.70	0.00	5,413,379.70	0.00	0.00	0.00	-100.0%
Budget Stabilization	0000	9780	4,484,230.52		4,484,230.52			0.00	
Budget Stabilization	1100	9780	929,149.18		929,149.18			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	7,064,829.70	0.00	7,064,829.70	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	2,018,214.95	3,098,323.95
6266	Educator Effectiveness, FY 2021-22	934,866.89	337,773.89
6300	Lottery: Instructional Materials	374,070.48	374,070.48
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,505,821.69	2,505,821.69
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	313,896.00	313,896.00
7311	Classified School Employee Professional Development Block Grant	23,266.67	23,266.67
7412	A-G Access/Success Grant	62,787.25	52,787.25
7413	A-G Learning Loss Mitigation Grant	5,011.00	0.00
7435	Learning Recovery Emergency Block Grant	4,410,827.60	3,149,138.60
7810	Other Restricted State	242,369.93	242,369.93
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	572,095.71	932,095.71
9010	Other Restricted Local	1,384,503.91	1,379,666.92
Total, Restricted Balance		12,847,732.08	12,409,211.09

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	880,857.54	0.00	-100.0%
5) TOTAL, REVENUES			880,857.54	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	880,284.10	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			880,284.10	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)			573.44	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)			573.44	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	425,255.54	425,828.98	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			425,255.54	425,828.98	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			425,255.54	425,828.98	0.1%
2) Ending Balance, June 30 (E + F1e)			425,828.98	425,828.98	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	425,828.98	425,828.98	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	425,828.98		
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			425,828.98		
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)			425,828.98		
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	880,857.54	0.00	-100.0%
TOTAL, REVENUES			880,857.54	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	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%
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	880,284.10	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			880,284.10	0.00	-100.0%
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			880,284.10	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%

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	880,857.54	0.00	-100.0%
5) TOTAL, REVENUES			880,857.54	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		880,284.10	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			880,284.10	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			573.44	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)			573.44	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	425,255.54	425,828.98	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			425,255.54	425,828.98	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F 1c + F 1d)			425,255.54	425,828.98	0.1%
2) Ending Balance, June 30 (E + F 1e)			425,828.98	425,828.98	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	425,828.98	425,828.98	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	425,828.98	425,828.98
Total, Restricted Balance			425,828.98	425,828.98

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,311,639.16	1,002,370.00	-23.6%
3) Other State Revenue		8300-8599	1,803,613.86	1,350,000.00	-25.2%
4) Other Local Revenue		8600-8799	140,344.93	103,246.00	-26.4%
5) TOTAL, REVENUES			3,255,597.95	2,455,616.00	-24.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	851,186.11	839,379.00	-1.4%
3) Employee Benefits		3000-3999	329,771.92	418,185.00	26.8%
4) Books and Supplies		4000-4999	71,331.72	60,500.00	-15.2%
5) Services and Other Operating Expenditures		5000-5999	1,388,723.75	1,219,278.00	-12.2%
6) Capital Outlay		6000-6999	21,126.13	8,089.00	-61.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,662,139.63	2,545,431.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS. B9)			593,458.32	(89,815.00)	-115.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			593,458.32	(89,815.00)	-115.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,037,575.60	1,631,033.92	57.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,037,575.60	1,631,033.92	57.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,037,575.60	1,631,033.92	57.2%
2) Ending Balance, June 30 (E + F1e)			1,631,033.92	1,541,218.92	-5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	32,846.47	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	1,597,987.45	1,541,218.92	-3.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	1,167,879.98		
1) Fair Value Adjustment to Cash In County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	200.00		
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	544,449.75		
4) Due from Granter Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	32,846.47		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,745,376.20		
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	114,342.28		
2) Due to Granter 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			114,342.28		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree 1Mn line F2) (G10 + H2) - (I6 + J2)			1,631,033.92		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,311,639.16	1,002,370.00	-23.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,311,639.16	1,002,370.00	-23.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,803,613.86	1,350,000.00	-25.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,803,613.86	1,350,000.00	-25.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	(509.10)	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,312.43	4,500.00	-63.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	128,541.60	98,746.00	-23.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			140,344.93	103,246.00	-26.4%
TOTAL, REVENUES			3,255,597.95	2,455,616.00	-24.6%
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	701,665.45	687,612.00	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	99,183.10	98,523.00	-0.7%
Clerical, Technical and Office Salaries		2400	50,337.56	53,244.00	5.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			851,186.11	839,379.00	-1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	98,934.65	121,496.00	22.8%
OASDI/Medicare/ Alternative		3301-3302	62,407.62	61,998.00	-0.7%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	151,750.64	222,862.00	46.9%
Unemployment Insurance		3501-3502	3,835.01	405.00	-89.4%
Workers' Compensation		3601-3602	12,844.00	11,424.00	-11.1%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			329,771.92	418,185.00	26.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	39,190.56	30,000.00	-23.5%
Noncapitalized Equipment		4400	32,141.16	30,000.00	-6.7%
Food		4700	0.00	500.00	New
TOTAL, BOOKS AND SUPPLIES			71,331.72	60,500.00	-15.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,294,016.59	1,105,002.00	-14.6%
Travel and Conferences		5200	1,133.54	1,500.00	32.3%
Dues and Memberships		5300	627.50	640.00	2.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	1,000.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,064.12	54,776.00	36.7%
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	52,222.00	54,560.00	4.5%
Communications		5900	660.00	1,800.00	172.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,388,723.75	1,219,278.00	-12.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	21,126.13	8,089.00	-61.7%
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			21,126.13	8,089.00	-61.7%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO- TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,682,139.63	2,545,431.00	-4.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,311,639.16	1,002,370.00	-23.6%
3) Other State Revenue		8300-8599	1,803,613.86	1,350,000.00	-25.2%
4) Other Local Revenue		8600-8799	140,344.93	103,246.00	-26.4%
5) TOTAL, REVENUES			3,255,597.95	2,455,616.00	-24.6%
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		2,662,139.63	2,544,431.00	-4.4%
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	1,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,662,139.63	2,545,431.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 + B10)			593,458.32	(89,815.00)	-115.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			593,458.32	(89,815.00)	-115.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,037,575.60	1,631,033.92	57.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,037,575.60	1,631,033.92	57.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,037,575.60	1,631,033.92	57.2%
2) Ending Balance, June 30 (E + F1e)			1,631,033.92	1,541,218.92	-5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	32,846.47	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	1,597,987.45	1,541,218.92	-3.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,588,694.95	1,531,926.42
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	9,292.50	9,292.50
Total, Restricted Balance		1,597,987.45	1,541,218.92

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	47,332.35	40,000.00	-15.5%
5) TOTAL REVENUES			47,332.35	40,000.00	-15.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS. B9)			47,332.35	40,000.00	-15.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	755,265.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			755,265.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			802,597.35	40,000.00	-95.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,808,692.53	3,611,289.88	28.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,808,692.53	3,611,289.88	28.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,808,692.53	3,611,289.88	28.6%
2) Ending Balance, June 30 (E + F1e)			3,611,289.88	3,651,289.88	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	3,611,289.88	0.00	-100.0%
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	3,651,289.88	New
G. ASSETS					
1) Cash					
a) In County Treasury		9110	2,856,024.88		
1) Fair Value Adjustment to Cash In County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) With Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 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	755,265.00		
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, ASSEIS			3,611,289.88		
H, DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I, LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J, DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K, FUND EQUITY					
(must agree 1Mn line F2) (G10 + H2) - (I6 + J2)			3,611,289.88		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	47,332.35	40,000.00	-15.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			47,332.35	40,000.00	-15.5%
TOTAL, REVENUES			47,332.35	40,000.00	-15.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	755,265.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			755,265.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a. b + C. d + e)			755,265.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	47,332.35	40,000.00	-15.5%
5) TOTAL, REVENUES			47,332.35	40,000.00	-15.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Seivices	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 + B10)			47,332.35	40,000.00	-15.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	755,265.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			755,265.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			802,597.35	40,000.00	-95.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,808,692.53	3,611,289.88	28.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,808,692.53	3,611,289.88	28.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,808,692.53	3,611,289.88	28.6%
2) Ending Balance, June 30 (E + F1e)			3,611,289.88	3,651,289.88	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	3,611,289.88	0.00	-100.0%
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	3,651,289.88	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
<hr/> Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	116,154.13	60,000.00	-48.3%
5) TOTAL REVENUES			116,154.13	60,000.00	-48.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	105,524.82	91,493.00	-13.3%
3) Employee Benefits		3000-3999	41,714.00	44,272.00	6.1%
4) Books and Supplies		4000-4999	71,629.43	350,000.00	388.6%
5) Services and Other Operating Expenditures		5000-5999	338,531.00	315,000.00	-7.0%
6) Capital Outlay		6000-6999	786,781.41	900,000.00	14.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,344,180.66	1,700,765.00	26.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS. B9)			(1,228,026.53)	(1,640,765.00)	33.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	96,926.94	0.00	-100.0%
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			96,926.94	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,131,099.59)	(1,640,765.00)	45.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,702,455.49	5,571,355.90	-16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,702,455.49	5,571,355.90	-16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,702,455.49	5,571,355.90	-16.9%
2) Ending Balance, June 30 (E + F1e)			5,571,355.90	3,930,590.90	-29.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	5,571,355.90	0.00	-100.0%
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	3,930,590.90	New
G. ASSETS					
1) Cash					
a) In County Treasury		9110	5,258,557.27		
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	671,595.97		
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			5,930,153.24		
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	358,797.34		
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			358,797.34		
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)			5,571,355.90		
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/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		8680	112,364.53	60,000.00	-46.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,789.60	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			116,154.13	60,000.00	-48.3%
TOTAL, REVENUES			116,154.13	60,000.00	-48.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	19,105.47	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	86,419.35	91,493.00	5.9%
TOTAL, CLASSIFIED SALARIES			105,524.82	91,493.00	-13.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	21,178.32	24,410.00	15.3%
OASDI/Medicare/ Alternative		3301-3302	7,161.31	6,613.00	-7.7%
Health and Welfare Benefits		3401-3402	11,379.60	11,961.00	5.1%
Unemployment Insurance		3501-3502	422.43	44.00	-89.6%
Workers' Compensation		3601-3602	1,572.34	1,244.00	-20.9%
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			41,714.00	44,272.00	6.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	71,629.43	350,000.00	388.6%
TOTAL, BOOKS AND SUPPLIES			71,629.43	350,000.00	388.6%
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	16,770.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	321,761.00	315,000.00	-2.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			338,531.00	315,000.00	-7.0%
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	61,533.48	900,000.00	1,362.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	725,247.93	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			786,781.41	900,000.00	14.4%
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			1,344,180.66	1,707,765.00	26.5%
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	96,926.94	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			96,926.94	0.00	-100.0%
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, OIHER FINANCING SOURCES/USES (a- b + c + d + e)			96,926.94	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	116,154.13	60,000.00	-48.3%
5) TOTAL, REVENUES			116,154.13	60,000.00	-48.3%
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		1,344,180.66	1,700,765.00	26.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,344,180.66	1,700,765.00	26.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,228,026.53)	(1,640,765.00)	33.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	96,926.94	0.00	-100.0%
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			96,926.94	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,131,099.59)	(1,640,765.00)	45.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,702,455.49	5,571,355.90	-16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,702,455.49	5,571,355.90	-16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,702,455.49	5,571,355.90	-16.9%
2) Ending Balance, June 30 (E + F1e)			5,571,355.90	3,930,590.90	-29.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	5,571,355.90	0.00	-100.0%
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	3,930,590.90	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
<hr/>			
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,632,092.31	555,809.00	-65.9%
5) TOTAL, REVENUES			1,632,092.31	555,809.00	-65.9%
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	52,645.00	52,528.00	-0.2%
6) Capital Outlay		6000-6999	671,595.97	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			724,240.97	52,528.00	-92.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5. B9)			907,851.34	503,281.00	-44.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			907,851.34	503,281.00	-44.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,333,141.81	4,240,993.15	27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,333,141.81	4,240,993.15	27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,333,141.81	4,240,993.15	27.2%
2) Ending Balance, June 30 (E + F1e)			4,240,993.15	4,744,274.15	11.9%
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	4,240,993.15	4,744,274.15	11.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	4,959,722.12		
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			4,959,722.12		
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	398.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	718,330.97		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			718,728.97		
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)			4,240,993.15		
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	74,243.67	25,809.00
		Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00
Fees and Contracts					
		Mitigation/Developer Fees	8681	1,557,848.64	530,000.00
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		1,632,092.31	555,809.00
		TOTAL, REVENUES		1,632,092.31	555,809.00
CERTIFICATED SALARIES					
		Other Certificated Salaries	1900	0.00	0.00
		TOTAL, CERTIFICATED SALARIES		0.00	0.00
CLASSIFIED SALARIES					
		Classified Support Salaries	2200	0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/ Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	17,028.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	46,735.00	34,000.00	-27.2%
Professional/Consulting Services and Operating Expenditures		5800	5,910.00	1,500.00	-74.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			52,645.00	52,528.00	-0.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	671,595.97	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			671,595.97	0.00	-100.0%
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%
TOTAL, EXPENDITURES			724,240.97	52,528.00	-92.7%
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 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	1,632,092.31	555,809.00	-65.9%
5) TOTAL, REVENUES			1,632,092.31	555,809.00	-65.9%
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		52,645.00	35,500.00	-32.6%
8) Plant Services	8000-8999		671,595.97	17,028.00	-97.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			724,240.97	52,528.00	-92.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS -B10)			907,851.34	503,281.00	-44.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			907,851.34	503,281.00	-44.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,333,141.81	4,240,993.15	27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,333,141.81	4,240,993.15	27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,333,141.81	4,240,993.15	27.2%
2) Ending Balance, June 30 (E + F1e)			4,240,993.15	4,744,274.15	11.9%
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	4,240,993.15	4,744,274.15	11.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	4,240,993.15	4,744,274.15
Total, Restricted Balance		4,240,993.15	4,744,274.15

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	1,719,307.10	968,247.00	-43.7%
5) TOTAL, REVENUES			1,719,307.10	968,247.00	-43.7%
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	1,201,920.86	0.00	-100.0%
6) Capital Outlay		6000-6999	111,032.44	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,312,953.30	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS. B9)			406,353.80	968,247.00	138.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	700,000.00	1,060,000.00	51.4%
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			(700,000.00)	(1,060,000.00)	51.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(293,646.20)	(91,753.00)	-68.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,290,721.38	997,075.18	-22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,290,721.38	997,075.18	-22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,290,721.38	997,075.18	-22.8%
2) Ending Balance, June 30 (E + F1e)			997,075.18	905,322.18	-9.2%
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	936,459.31	844,703.31	-9.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	60,615.87	60,618.87	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	820,019.08		
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	1,167,438.14		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,987,457.22		
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	290,382.04		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	700,000.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			990,382.04		
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)			997,075.18		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,120,881.96	900,000.00	-19.7%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	18,388.10	6,460.00	-64.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
other Local Revenue					
All Other Local Revenue		8699	580,037.04	61,787.00	-89.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,719,307.10	968,247.00	-43.7%
TOTAL, REVENUES			1,719,307.10	968,247.00	-43.7%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,103,740.86	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	98,180.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,201,920.86	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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	111,032.44	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			111,032.44	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,312,953.30	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	700,000.00	1,060,000.00	51.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			700,000.00	1,060,000.00	51.4%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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, OIHER FINANCING SOURCES/USES (a - b + c - d + e)			(700,000.00)	(1,060,000.00)	51.4%

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	1,719,307.10	968,247.00	-43.7%
5) TOTAL, REVENUES			1,719,307.10	968,247.00	-43.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,312,953.30	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,312,953.30	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			406,353.80	968,247.00	138.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	700,000.00	1,060,000.00	51.4%
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			(700,000.00)	(1,060,000.00)	51.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(293,646.20)	(91,753.00)	-68.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,290,721.38	997,075.18	-22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,290,721.38	997,075.18	-22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,290,721.38	997,075.18	-22.8%
2) Ending Balance, June 30 (E + F1e)			997,075.18	905,322.18	-9.2%
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	936,459.31	844,703.31	-9.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	60,615.87	60,618.87	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	936,459.31	844,703.31
Total, Restricted Balance		936,459.31	844,703.31

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	56,526.25	0.00	-100.0%
4) Other Local Revenue		8600-8799	11,337,659.53	1,079,891.00	-90.5%
5) TOTAL, REVENUES			11,394,185.78	1,079,891.00	-90.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,781,143.67	11,431,768.85	-3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,781,143.67	11,431,768.85	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS. B9)			(386,957.89)	(10,351,877.85)	2,575.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	6,683.26	0.00	-100.0%
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			6,683.26	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(380,274.63)	(10,351,877.85)	2,622.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,732,152.50	10,351,877.87	-3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,732,152.50	10,351,877.87	-3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,732,152.50	10,351,877.87	-3.5%
2) Ending Balance, June 30 (E + F1e)			10,351,877.87	.02	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	10,351,877.87	0.00	-100.0%
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	.02	New
G. ASSETS					
1) Cash					
a) In County Treasury		9110	10,714,011.87		
1) Fair Value Adjustment to Cash In County Treasury		9111	(362,134.00)		
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			10,351,877.87		
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 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)			10,351,877.87		
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	56,526.25	0.00	-100.0%
Other Subventions/Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			56,526.25	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	10,966,403.86	1,079,891.00	-90.2%
Unsecured Roll		8612	235,947.32	0.00	-100.0%
Prior Years' Taxes		8613	5,017.43	0.00	-100.0%
Supplemental Taxes		8614	382,738.08	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	109,686.84	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(362,134.00)	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			11,337,659.53	1,079,891.00	-90.5%
TOTAL, REVENUES			11,394,185.78	1,079,891.00	-90.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	5,362,590.00	5,066,318.00	-5.5%
Bond Interest and Other Service Charges		7434	6,418,553.67	6,365,450.85	-0.8%
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)			11,781,143.67	11,431,768.85	-3.0%
TOTAL, E,O,ENDITURES			11,781,143.67	11,431,768.85	-3.0%
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	6,683.26	0.00	-100.0%
(c) TOTAL, SOURCES			6,683.26	0.00	-100.0%
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)			6,683.26	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	56,526.25	0.00	-100.0%
4) Other Local Revenue		8600-8799	11,337,659.53	1,079,891.00	-90.5%
5) TOTAL, REVENUES			11,394,185.78	1,079,891.00	-90.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	11,781,143.67	11,431,768.85	-3.0%
10) TOTAL, EXPENDITURES			11,781,143.67	11,431,768.85	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS -B10)			(386,957.89)	(10,351,877.85)	2,575.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	6,683.26	0.00	-100.0%
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			6,683.26	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(380,274.63)	(10,351,877.85)	2,622.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,732,152.50	10,351,877.87	-3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,732,152.50	10,351,877.87	-3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,732,152.50	10,351,877.87	-3.5%
2) Ending Balance, June 30 (E + F1e)			10,351,877.87	.02	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	10,351,877.87	0.00	-100.0%
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	.02	New

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

2022-23

Unaudited Actuals

Section III

Financial Reports

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)	5,537.96	5,527.88	5,680.52	5,711.74	5,711.74	5,711.74
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)	5,537.96	5,527.88	5,680.52	5,711.74	5,711.74	5,711.74
5. District Funded County Program ADA						
a. County Community Schools	1.50	1.68	1.68	1.68	1.68	1.68
b. Special Education-Special Day Class	2.62	2.43	2.43	2.79	2.79	2.79
c. Special Education-NPS/LCI	.33	.31	.31	.31	.31	.31
d. Special Education Extended Year	27.16	27.24	27.24	27.83	27.83	27.83
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	31.61	31.66	31.66	32.61	32.61	32.61
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,569.57	5,559.54	5,712.18	5,744.35	5,744.35	5,744.35
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	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	9,482,482.00	3,337,178.00	12,819,660.00			12,819,660.00
Work in Progress	29,849,415.85	(17,894,643.00)	11,954,772.85			11,954,772.85
Total capital assets not being depreciated	39,331,897.85	(14,557,465.00)	24,774,432.85	0.00	0.00	24,774,432.85
Capital assets being depreciated:						
Land Improvements	14,101,459.24	(3,337,178.00)	10,764,281.24	.03		10,764,281.27
Buildings	218,818,928.59	1,243,300.00	220,062,228.59		.59	220,062,228.00
Equipment	11,180,101.91	609,619.00	11,789,720.91		.91	11,789,720.00
Total capital assets being depreciated	244,100,489.74	(1,484,259.00)	242,616,230.74	.03	1.50	242,616,229.27
Accumulated Depreciation for:						
Land Improvements	(7,812,121.80)	(472,435.00)	(8,284,556.80)			(8,284,556.80)
Buildings	(69,573,409.19)	(7,583,332.00)	(77,156,741.19)			(77,156,741.19)
Equipment	(4,913,168.13)	(1,055,870.00)	(5,969,038.13)			(5,969,038.13)
Total accumulated depreciation	(82,298,699.12)	(9,111,637.00)	(91,410,336.12)	0.00	0.00	(91,410,336.12)
Total capital assets being depreciated, net excluding lease and subscription assets	161,801,790.62	(10,595,896.00)	151,205,894.62	.03	1.50	151,205,893.15
Lease Assets						
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets						
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	201,133,688.47	(25,153,361.00)	175,980,327.47	.03	1.50	175,980,326.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets						
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets						
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 + Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 + Col 4) (5)	EDP No.
1000 - Certificated Salaries	33,336,060.95	301	0.00	303	33,336,060.95	305	119,013.99		307	33,217,046.96	309
2000- Classified Salaries	10,290,861.51	311	33,976.91	313	10,256,884.60	315	208,342.28		317	10,048,542.32	319
3000 - Employee Benefits	25,207,292.32	321	662,005.51	323	24,545,286.81	325	120,626.93		327	24,424,659.88	329
4000 - Books, Supplies Equip Replace. (6500)	2,856,273.06	331	1,244.16	333	2,855,028.90	335	1,177,666.91		337	1,677,361.99	339
5000 - Services .. & 7300- Indirect Costs	18,485,180.76	341	26,673.60	343	18,458,507.16	345	6,925,018.96		347	11,533,488.20	349
TOTAL					89,451,768.42	365	TOTAL			80,901,099.35	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	24,389,968.04	375
2 Salaries of Instructional Aides Per EC 41011	2100	2,878,388.14	380
3 STRS	3101 & 3102	6,485,320.43	382
4 PERS	3201 & 3202	751,005.24	383
5 OASDI - Regular, Medicare and Alternative	3301 & 3302	603,999.64	384
6 Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	7,679,294.41	385
7 Unemployment Insurance	3501 & 3502	133,846.53	390
8 Workers' Compensation Insurance	3601 & 3602	414,636.20	392
9 OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	43,336,458.63	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	43,336,458.63	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.	53.57%	
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)	53.57%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.43%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	80,901,099.35	
5. Deficiency Amount (Part III, Line 3 times Line 4)	1,156,885.72	

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

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	174,205,267.00	(874,480.00)	173,330,787.00		5,904,480.00	167,426,307.00	4,920,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable		1,162,536.00	1,162,536.00		141,281.00	1,021,255.00	145,693.00
Lease Revenue Bonds Payable			0.00			0.00	
other General Long-Term Debt			0.00			0.00	
Net Pension Liability	61,800,055.00	(28,707,317.00)	33,092,738.00			33,092,738.00	
Total/Net OPEB Liability	10,994,225.00	(265,009.00)	10,729,216.00			10,729,216.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	246,999,547.00	(28,684,270.00)	218,315,277.00	0.00	6,045,761.00	212,269,516.00	5,065,693.00
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	91,051,964.15
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,255,568.16
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	1,776.82
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	90,726.55
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	755,265.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	40,609.52
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				888,377.89
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.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				84,908,018.10
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)				5,559.54
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,272.49

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.)	72,403,806.51	13,791.49
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)	72,403,806.51	13,791.49
B. Required effort (Line A.2 times 90%)	65,163,425.86	12,412.34
C. Current year expenditures (Line I.E and Line II.B)	84,908,018.10	15,272.49
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2021-22 Actual			2022-23 Actual		
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	49,226,106.06		49,226,106.06			56,500,424.97
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	5,596.12		5,596.12			5,972.14
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2021-22			Adjustments to 2022-23		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2022-23 P2 Report			2023-24 P2 Estimate		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	5,569.57		5,569.57	5,744.35		5,744.35
2. Total Charter Schools ADA (Form A, Line C9)	0.00	402.57	402.57	0.00	434.78	434.78
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			5,972.14			6,179.13
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2022-23 Actual			2023-24 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	169,180.97		169,180.97	167,388.00		167,388.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	25,525,730.91		25,525,730.91	24,799,562.00		24,799,562.00
5. Unsecured Roll Taxes (Object 8042)	1,060,103.11		1,060,103.11	1,048,147.00		1,048,147.00
6. Prior Years' Taxes (Object 8043)	20,141.66		20,141.66	0.00		0.00
7. Supplemental Taxes (Object 8044)	1,282,680.57		1,282,680.57	1,167,600.00		1,167,600.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	3,983,467.00		3,983,467.00	3,573,342.00		3,573,342.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
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)	4,730,672.30		4,730,672.30	308,000.00		308,000.00
12. Parcel Taxes (Object 8621)	1,331,794.69		1,331,794.69	1,340,000.00		1,340,000.00
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)	38,103,771.21	0.00	38,103,771.21	32,404,039.00	0.00	32,404,039.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	38,103,771.21	0.00	38,103,771.21	32,404,039.00	0.00	32,404,039.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			670,981.13			80,063.83
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	2,548,197.00		2,548,197.00	2,735,625.00		2,735,625.00
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 C19 through C22)	2,548,197.00	0.00	3,219,178.13	2,735,625.00	0.00	2,815,688.83
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	31,101,708.00	3,182,815.00	34,284,523.00	43,018,816.00	3,411,168.00	46,429,984.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(50,721.24)	0.00	(50,721.24)	0.00	0.00	0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	31,050,986.76	3,182,815.00	34,233,801.76	43,018,816.00	3,411,168.00	46,429,984.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	99,836,800.31	6,877,685.59	106,714,485.90	93,721,984.00	6,420,786.00	100,142,770.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	229,552.84	(18,089.67)	211,463.17	40,000.00	(18,089.67)	21,910.33

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2022-23 Actual			2023-24 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			49,226,106.06			56,500,424.97
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0672			1.0347
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			56,500,424.97			61,056,657.66
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			38,103,771.21			32,404,039.00
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)			716,656.80			741,495.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			21,615,831.89			31,468,307.49
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			21,615,831.89			31,468,307.49
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])			118,574.07			13,977.75
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			38,222,345.28			32,418,016.75
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)			21,497,257.82			31,454,329.74
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			38,222,345.28			
b. State Subventions (Line D8)			21,497,257.82			
c. Less: Excluded Appropriations (Line C23)			3,219,178.13			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			56,500,424.97			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			56,500,424.97			61,056,657.66
12. Appropriations Subject to the Limit (Line D9d)			56,500,424.97			

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 pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,606,797.12
2. Contracted general administrative positions not paid through pay roll
 - 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 pay roll (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) 65,576,895.90

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) 3.98%

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) 3,500,366.86
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,046,242.64

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	14,625.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	52,773.86
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)	298,358.42
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)	4,912,366.78
9. Carry-Forward Adjustment (Part IV, Line F)	25,277.76
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,937,644.54
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	51,394,355.79
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,526,251.05
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	9,409,652.25
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	547,889.56
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,776.82
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)	750,667.81
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)	116,382.71
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)	251,597.87
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 AS)	7,198,084.25
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)	105,354.00
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)	880,284.10
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,346,996.91
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)	82,529,293.12
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)	5.95%
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)	5.98%

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 AS)	4,912,366.78
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	411,291.60
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.42%) times Part III, Line B19); zero if negative	25,277.76
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.42%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.70%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	25,277.76
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 COE 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)	25,277.76

Approved indirect cost rate: 6.42%

Highest rate used in any program: 6.70%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	584,539.86	37,527.00	6.42%
01	3010	486,612.01	31,240.00	6.42%
01	3212	667,034.42	30,590.29	4.59%
01	3550	34,305.41	1,664.15	4.85%
01	4035	152,182.38	9,770.00	6.42%
01	4127	53,632.00	3,397.13	6.33%
01	4203	176,854.49	3,537.00	2.00%
01	5633	136,070.56	8,735.72	6.42%
01	6010	28,066.32	1,403.00	5.00%
01	6053	60,529.37	3,885.00	6.42%
01	6266	271,435.07	17,426.00	6.42%
01	6546	401,774.60	25,793.00	6.42%
01	6762	707,273.28	45,406.00	6.42%
01	7413	59,166.04	3,600.49	6.09%
01	7422	630,535.42	40,478.00	6.42%
01	7435	562,304.08	36,099.00	6.42%
01	7810	87,767.22	5,877.88	6.70%
01	8150	2,014,500.14	129,330.00	6.42%
01	9010	451,525.05	3,880.00	0.86%

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	1,002,625.31		288,237.08	1,290,862.39
2. State Lottery Revenue	8560	1,157,637.80		575,394.39	1,733,032.19
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)		2,160,263.11	0.00	863,631.47	3,023,894.58
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	119,013.99		0.00	119,013.99
2. Classified Salaries	2000-2999	208,342.28		0.00	208,342.28
3. Employee Benefits	3000-3999	120,626.93		0.00	120,626.93
4. Books and Supplies	4000-4999	685,039.60		489,560.99	1,174,600.59
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	98,091.13			98,091.13
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,231,113.93	0.00	489,560.99	1,720,674.92
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	929,149.18	0.00	374,070.48	1,303,219.66
D. COMMENTS:					

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

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

LCFF CALCULATOR		Cotati-Rohnert Park Unified	
73882	5 digit District code or 7 digit School code (from the CDS code)	Unaudited Actuals	
NO	Is this calculation for a new charter school? (select from drop down list)	Molly Koler	
District	Projection Type	molly_koler@crpusd.org	
	Projection Date	707-792-4745	

	PY1	CY	CY1	CY2
Cotati-Rohnert Park Unified (73882)	2022-23	2023-24	2024-25	2025-26

(1) UNIVERSAL ASSUMPTIONS	2022-23	2023-24	2024-25	2025-26
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	13.26%	8.22%	3.94%	3.29%
Statutory COLA	6.56%	8.22%	3.94%	3.29%
Augmentation/(COLA Suspension)	6.70%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ 2,813.00	\$ 3,044.23	\$ 3,164.17	\$ 3,268.27
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	12.74780911%	44.55990366%	44.55990366%	44.55990366%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	12.74780911%	44.55990366%	44.55990366%	44.55990366%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -

(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION	YES	YES	YES	YES
Did your district meet the requirements of funding?	YES	YES	YES	YES

(c) PROPERTY TAXES	2022-23	2023-24	2024-25	2025-26
C-1 A-6 Estimated Property Taxes (excluding RDA)	\$ 30,756,039	\$ 30,756,039	\$ 30,756,039	\$ 30,756,039
B-5 Redevelopment Agency Local Revenue	\$ 2,784,919	\$ 308,000	\$ 308,000	\$ 308,000
Less In-Lieu Property Tax Transfer	\$ (2,054,752)	\$ (2,153,640)	\$ (2,148,833)	\$ (2,181,389)
Total Local Revenue	\$ 31,486,206	\$ 28,910,399	\$ 28,915,206	\$ 28,882,650

(e) UNDUPLICATED PUPIL PERCENTAGE	2022-23	2023-24	2024-25	2025-26
A-1.2 / A-3.2 District Enrollment (second prior year)				
A-1.1 / A-3.1 District Enrollment (first prior year)				
A-1 / A-3 District Enrollment	6,009	6,171	6,129	5,968
A-2.2 / A-4.2 COE Enrollment (second prior year)				
A-2.1 / A-4.1 COE Enrollment (first prior year)				
A-2 / A-4 COE Enrollment	32	32	32	32
Total Enrollment	6,041	6,203	6,161	6,000
B-1.2 / B-3.2 District Unduplicated Pupil Count (second prior year)				
B-1.1 / B-3.1 District Unduplicated Pupil Count (first prior year)				
B-1 / B-3 District Unduplicated Pupil Count	2,910	2,965	2,950	2,900
B-2.2 / B-4.2 COE Unduplicated Pupil Count (second prior year)				
B-2.1 / B-4.1 COE Unduplicated Pupil Count (first prior year)				
B-2 / B-4 COE Unduplicated Pupil Count	12	13	13	13
Total Unduplicated Pupil Count	2,922	2,978	2,963	2,913
	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	48.37%	48.01%	48.09%	48.55%
Unduplicated Pupil Percentage (%)	47.44%	47.28%	48.16%	48.21%

(f) AVERAGE DAILY ATTENDANCE (ADA)

ADA used for the Transitional Kindergarten Add-on ONLY:	2022-23	2023-24	2024-25	2025-26
G-10 TK (Commencing in 2022-23)	103.66	129.57	141.12	141.12

ADA used for Base, Supplemental and Concentration Grant Calculations:
Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.

Current Year ADA: (P-2, Annual for Special Day Class Extended Year)	2022-23	2023-24	2024-25	2025-26
B-1, D-6 Grades TK-3	1,653.69	1,680.51	1,645.39	1,565.19
B-2, D-7 Grades 4-6	1,154.07	1,214.58	1,186.27	1,224.81
B-3, D-8 Grades 7-8	879.35	903.96	849.59	816.54
B-4, D-9 Grades 9-12	1,813.24	1,875.81	1,904.16	1,844.19
TOTAL CURRENT YEAR ADA	5,500.35	5,674.86	5,585.41	5,450.73
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)				
E-1, D-17 Grades TK-3	1.11	1.17	1.17	1.17
E-2, D-18 Grades 4-6	5.30	5.61	5.61	5.61
E-3, D-19 Grades 7-8	3.39	3.22	3.22	3.22
E-4, D-20 Grades 9-12	27.81	26.88	26.88	26.88
TOTAL NPS-CDS (Annual)	37.61	36.88	36.88	36.88
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tr. & Open Enrollment) <i>(For calculating EPA only, this ADA is not included in the LCFF funding calculation.)</i>				
DISTRICT TOTAL	5,537.96	5,711.74	5,622.29	5,487.61
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)				
E-6, E-11 Grades TK-3	1.50	1.50	1.50	1.50
E-7, E-12 Grades 4-6	2.62	2.62	2.62	2.62
E-8, E-13 Grades 7-8	0.33	0.33	0.33	0.33
E-9, E-14 Grades 9-12	27.16	27.16	27.16	27.16
COUNTY TOTAL	31.61	31.61	31.61	31.61
RATIO: District ADA-to-Enrollment	92.16%	92.56%	91.73%	91.95%
RATIO: County ADA-to-Enrollment	98.78%	98.78%	98.78%	98.78%

Cotati-Rohnert Park Unified (73882) - Unaudited Actuals v.24.1a						PY1
LOCAL CONTROL FUNDING FORMULA						2022-23
LCFF ENTITLEMENT CALCULATION						
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
	13.26%		0.00%		47.44%	
	Prior ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	1,697.05	\$ 9,166	\$ 953	\$ 960	\$ -	\$ 18,801,771
Grades 4-6	1,207.54	9,304		883	-	12,300,924
Grades 7-8	881.62	9,580		909	-	9,247,269
Grades 9-12	1,925.97	11,102	289	1,081	-	24,020,270
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$56,618,151	\$ 2,173,894	\$ 5,578,189	\$ -	\$ 64,370,234
NSS Allowance		-	-	-	-	-
TOTAL BASE	<u>5,712.18</u>	<u>\$56,618,151</u>	<u>\$ 2,173,894</u>	<u>\$ 5,578,189</u>	<u>\$ -</u>	<u>\$ 64,370,234</u>
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$ 502,003
Home-to-School Transportation (COLA added commencing 2023-24)						685,000
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	103.66	TK Add-on rate	\$ 2,813.00		291,596
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						\$ 65,848,833
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						\$ 65,848,833
Local Revenue (including RDA)						(33,540,958)
Gross State Aid						\$ 32,307,875
Education Protection Account Entitlement						(3,963,902)
Net State Aid						\$ 28,343,973
MINIMUM STATE AID CALCULATION						
			12-13 Rate	2022-23 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,312.93	5,712.18		\$ 30,348,412
2012-13 NSS Allowance (deficit)			\$ -			-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(33,540,958)
Less Education Protection Account Entitlement						(3,963,902)
Subtotal State Aid for Historical RL/Charter General BG						\$ -
Categorical Minimum State Aid						5,870,127
Charter School Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee Before Proration Factor						\$ 5,870,127
Proration Factor						0.00%
Minimum State Aid Guarantee						\$ 5,870,127
State Aid Before Additional State Aid						\$ 28,343,973
ADDITIONAL STATE AID						\$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 28,343,973
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 65,848,833
Change Over Prior Year			13.57%	7,869,720		
LCFF Entitlement Per ADA						11,528
Per-ADA Change Over Prior Year			13.58%	1,378		
Basic Aid Status (school districts only)						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
			Increase			2022-23
State Aid	24.41%		5,560,426			\$ 28,343,973
Education Protection Account						3,963,902
Property Taxes Net of In-Lieu Transfers	-0.82%		(277,403)			33,540,958
Charter In-Lieu Taxes	0.00%		-			-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	<u>9.11%</u>		<u>5,283,023</u>			<u>\$ 65,848,833</u>

Goal	Program/Activity	Direct Costs			Central Admn 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	189,072.26	158,124.58	347,196.84	23,225.73		370,422.57
1110	Regular Education, K-12	49,049,461.87	7,084,599.05	56,134,060.92	3,755,087.00		59,889,147.92
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	277,776.62	45,178.45	322,955.07	21,604.07		344,559.14
3300	Independent Study Centers	382,825.71	45,178.45	428,004.16	28,631.33		456,635.49
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,306,924.89	112,946.13	1,419,871.02	94,982.25		1,514,853.27
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	1,117,974.74	112,946.13	1,230,920.87	82,342.43		1,313,263.30
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	23,055,494.56	1,368,477.53	24,423,972.09	1,633,841.18		26,057,813.27
6000	Regional Occupational Ctr/Prg (ROCC/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	40,609.52	0.00	40,609.52	2,716.57		43,326.09
8100	Community Services	1,776.82	0.00	1,776.82	118.86		1,895.68
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
-	Food Services					46,076.11	46,076.11
-	Enterprise					0.00	0.00
-	Facilities Acquisition & Construction					32,941.00	32,941.00
-	Other Outgo					785,569.00	785,569.00
Other Funds -	Adult Education, Child Development, Cafeteria, Foundation ((Column 3 + CAC, line C) times CAC, line E)		0.00	0.00	90,107.33		90,107.33
-	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
-	Total General Fund and Charter Schools Funds Expenditures	75,421,916.99	8,927,450.32	84,349,367.31	5,732,656.75	864,586.11	90,946,610.17

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-9400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	189,072.26	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	189,072.26
1110	Regular Education, K-12	36,267,392.67	1,382,210.38	594,675.75	6,262,972.06	3,974,349.10	1,920.48	547,889.56			18,051.87	0.00	49,049,461.87
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	277,776.62	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	277,776.62
3300	Independent Study Centers	382,825.71	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	382,825.71
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	1,186,155.67	0.00	0.00	477.67	120,291.55	0.00	0.00			0.00	0.00	1,306,924.89
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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
4760	Bilingual	1,104,078.84	307.97	2,700.59	270.00	10,617.34	0.00	0.00			0.00	0.00	1,117,974.74
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	16,853,719.21	1,789,908.43	0.00	60,973.75	2,997,488.34	1,353,404.83	0.00			0.00	0.00	23,055,494.56
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	39,984.52	0.00	0.00	625.00	0.00	0.00	0.00	0.00	0.00	0.00	40,609.52
8100	Community Services		0.00	0.00	0.00	0.00	0.00		1,776.82	0.00	0.00	0.00	1,776.82
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		56,261,020.96	3,212,411.30	597,376.34	6,324,693.48	7,103,371.33	1,355,325.31	547,669.56	1,776.82	0.00	18,051.87	0.00	75,421,916.99

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

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	158,124.58	0.00	158,124.58
1110	Regular Education, K-12	478,576.38	6,076,501.54	529,521.13	7,084,599.05
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	45,178.45	0.00	45,178.45
3300	Independent Study Centers	0.00	45,178.45	0.00	45,178.45
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	112,946.13	0.00	112,946.13
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	112,946.13	0.00	112,946.13
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	971,336.68	397,140.85	1,368,477.53
6000	ROCP	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		478,576.38	7,522,211.96	926,661.98	8,927,450.32

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 08, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	803,441.67
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	14,625.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,616,749.57
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,297,840.51
5	Total Central Administration Costs in General Fund and Charter Schools Funds	5,732,656.75
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	75,421,916.99
2	Total Allocated Costs (from Form PCR, Column 2, Total)	8,927,450.32
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	84,349,367.31
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,346,996.91
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,346,996.91
D.	Total Direct Charged and Allocated Costs (B3 + C5)	85,696,364.22
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.69%

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

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)	46,076.11				46,076.11
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			32,941.00		32,941.00
Other Outgo (Objects 1000 - 7999)				785,569.00	785,569.00
Total Other Costs	46,076.11	0.00	32,941.00	785,569.00	884,586.11

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	391,769.93	0.00	0.00	86,806.45	7,522,211.94	105,354.00	926,661.98
B. Enter Allocation Factor(s) by Goal: <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
Description							
0001 Pre-Kindergarten					7.00		
1110 Regular Education, K-12	3.00			1.00	269.00		160.00
3100 Alternative Schools							
3200 Continuation Schools					2.00		
3300 Independent Study Centers					2.00		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education					5.00		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual					5.00		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)					43.00		120.00
6000 ROC/P							
Other Goals							
Description							
7110 Nonagency - Educational							
7150 Nonagency - Other						333.00	
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	3.00	0.00	0.00	1.00	333.00	333.00	280.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(46,735.00)	0.00	0.00				
Other Sources/Uses Detail					700,000.00	755,265.00		
Fund Reconciliation							746,735.00	1,922,703.14
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					755,265.00	0.00		
Fund Reconciliation							755,265.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							671,595.97	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	46,735.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	718,330.97
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	700,000.00		
Fund Reconciliation							1,167,438.14	700,000.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	46,735.00	(46,735.00)	0.00	0.00	1,455,265.00	1,455,265.00	3,341,034.11	3,341,034.11

2022-23

Unaudited Actuals

Appendix

Acronyms

Acronyms

AB	Assembly Bill
ACA	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
ADC	Actuarially Determined Contribution
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AMT	Alternative Minimum Tax
AP	Advanced Placement
API	Academic Performance Index
ARC	Annual Required Contribution
ASAM	Alternative Schools Accountability Model
ASCC	Activity Supervisor Clearance Certificate
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AV	Assessed Value
AYP	Adequate Yearly Progress
BBA	Bipartisan Budget Act
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BCP	Budget Change Proposal
BIIG	Broadband Infrastructure Improvement Grant
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CAASPP	California Assessment of Student Performance and Progress
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
CALTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CARS	Consolidated Application and Reporting System
CASBO	California Association of School Business Officials
CASEMIS	California Special Education Management Information System
CASH	Coalition for Adequate School Housing
CBA	Collective Bargaining Agreement

CBEDS	California Basic Educational Data System
CBEST	California Basic Education Skills Test
CBIS	Course-based Independent Study
CCC	California Community Colleges
CCEE	California Collaborative for Educational Excellence
CCR	California Code of Regulations (Title 5) or Coordinated Compliance Review
CCSESA.....	California County Superintendents Educational Services Association
CCSS.....	Common Core State Standards
CDE	California Department of Education
CEA	Current Expense of Education
CEC	California Energy Commission
CELDT.....	California English Language Development Test
CEP	Community Eligibility Provision
CFR	Code of Federal Regulations
CFT	California Federation of Teachers
CHIP	Children's Health Insurance Program
CLAD.....	Crosscultural, Language, and Academic Development
CMIS.....	Compliance Monitoring, Interventions, and Sanctions
CNIPS.....	Child Nutrition Information Payment System
COE	County Office of Education
COLA	Cost-of-Living Adjustment
COP	Certificate of Participation
CPI	Consumer Price Index
CPR	California Performance Review
CR	Continuing Resolution
CSAM	California School Accounting Manual
CSBA	California School Boards Association
CSEA.....	California School Employees Association
CSET	California Subject Examination for Teachers
CSFG.....	Charter School Facility Grant
CSFGP	Charter School Facility Grant Program
CSIS	California School Information Services
CSR	Class-Size Reduction or Comprehensive School Reform
CST	California Standards Test
CSTP	California Standards for the Teaching Profession
CTA	California Teachers Association
CTC	Commission on Teacher Credentialing
CTE	Career Technical Education
CTEIG.....	Career Technical Education Incentive Grant
CTO	Compensatory Time Off
DAC	District Advisory Committee

DACA	Deferred Action for Childhood Arrivals
DAIT	District Assistance and Intervention Team
DGS	Department of General Services
DIR	Department of Industrial Relations
DIS	Designated Instruction and Services
DMP	Deferred Maintenance Program
DOF	Department of Finance
DOJ	Department of Justice
DOL	Department of Labor
DSA	Division of the State Architect
DSS	Department of Social Services
EAAP	Education Audit Appeals Panel
E.C	Education Code
ECE	Early Childhood Education
ED	U.S. Department of Education
EDGAR	Education Department General Administrative Regulation
EEOC	Equal Employment Opportunity Commission
EERA	Educational Employment Relations Act
EIA	Economic Impact Aid
EL	English Learner or (ELL- English Language Learner)
ELA	English Language Arts
ELAC	English Language Advisory Committee
ELAP	English Language Acquisition Program
ELPAC	English Language Proficiency Assessment for California
EPA	Education Protection Account
ERAF	Education Revenue Augmentation Fund
ERP	Economic Recovery Payment or Emergency Repair Program
ERT	Economic Recovery Target
ESEA	Elementary and Secondary Education Act
ESL	English as a Second Language
ESSA	Every Student Succeeds Act
ESY	Extended School Year
FAPE	Free and Appropriate Public Education
FCMAT	Fiscal Crisis & Management Assistance Team
FERPA	Family Educational Rights and Privacy Act
FLSA	Fair Labor Standards Act
FPM	Federal Program Monitoring
FRPM	Free and Reduced-Price Meals
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board

GATE	Gifted and Talented Education
GDP	Gross Domestic Product
GSA	Grade Span Adjustment
GO	General Obligation (Bond)
GPA	Governor's Performance Award Program
HOUSSE	High Objective Uniform State Standard of Evaluation
HQT	Highly Qualified Teacher
HRA	Health Reimbursement Arrangement
HSA	Health Savings Account
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
IHSS	In-Home Support Services
II/USP	Immediate Intervention/Underperforming Schools Program
IMFRP	Instructional Materials Funding Realignment Program
ISP	Identified Student Percentage
JLBC	Joint Legislative Budget Committee
JPA.....	Joint Powers Agreement or Joint Powers Authority
LAIF	Local Agency Investment Fund
LAO	Legislative Analyst's Office
LCAP	Local Control and Accountability Plan
LCFF	Local Control Funding Formula
LCI.....	Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
LEA	Local Educational Agency
LEP	Limited English Proficient
LPP	Lease Purchase Program
LRE	Least Restrictive Environment
MAA	Medi-Cal Administrative Activities
MBG	Mandate Block Grant
MEP	Migrant Education Program
MOU	Memorandum of Understanding
MPP	Minimum Proportionality Percentage
MSA.....	Minimum State Aid
MTSS.....	Multi-Tiered Systems of Support
MVP	Multiyear Projection
NAEP	National Assessment of Educational Progress
NCES	National Center for Education Statistics
NCLB.....	No Child Left Behind
NPS/A.....	Nonpublic School/Agency
NSS	Necessary Small School or Necessary Small SELPA
OAL	Office of Administrative Law

OMB	Office of Management and Budget
OPEB	Other Postemployment Benefits
OPSC	Office of Public School Construction
P-1	First Principal (Apportionment)
P-2	Second Principal (Apportionment)
PAR	Peer Assistance and Review
PARS.....	Public Agency Retirement Services
PCA	Project Cost Account
PEPRA	Public Employees' Pension Reform Act
PERB.....	Public Employment Relations Board
PI	Program Improvement
PIT	Personal Income Tax
PKS	Particular Kinds of Services
PL	Public Law (federal law)
PL 81-874	Public Law 81-874 (Federal Impact Aid)
PMIA.....	Pooled Money Investment Account
PMIB.....	Pooled Money Investment Board
PPACA.....	Patient Protection and Affordable Care Act
PPIC	Public Policy Institute of California
PRSP	Pension Rate Stabilization Plan
PSAA.....	Public Schools Accountability Act
PSSSA	Public School System Stabilization Account
PTA	Parent Teachers Association
QCR.....	Quality Control Review
QEIA.....	Quality Education Investment Act
QRIS	Quality Rating and Improvement Systems
QSCB	Qualified School Construction Bonds
QZAB	Qualified Zone Academy Bond
RDA.....	Redevelopment Agency
REU	Reserve for Economic Uncertainties
RFA	Request for Application
RMR	Regional Market Rate
ROC/P	Regional Occupational Center/Program
RRMA.....	Routine Restricted Maintenance Account
RSDSS	Regional System of District and School Support
RSP	Resource Specialist Program
RTL	Response to Intervention
RTTT	Race to the Top
S4	Statewide System of School Support
<i>SIC</i>	Supplemental and Concentration Grant
SAB	State Allocation Board

SACS.....	Standardized Account Code Structure
SAIT	School Assistance and Intervention Team
SARB	School Attendance Review Board (County office level)
SART	School Attendance Review Team (School site level)
SARC	School Accountability Report Card
SAT-9	Stanford Achievement Test, Ninth Edition, Form T
SB	Senate Bill
SBAC	Smarter Balanced Assessment Consortium
SBE	State Board of Education
SCA	Senate Constitutional Amendment
SCE	State Compensatory Education
SCO	State Controller's Office
SCR	Senate Constitutional Resolution
SDC	Special Day Class
SEA	State Education Agency
SED	Severely Emotionally Disturbed
SEIU	Service Employees International Union
SELPA.....	Special Education Local Plan Area
SERAF	Supplemental Educational Revenue Augmentation Fund
SES	Socioeconomic Status or Supplemental Educational Services
SfA	School Food Authority
SFID	School Facility Improvement District
SFP.....	School Facility Program
SfSD	School Fiscal Services Division of CDE
SFSF	State Fiscal Stabilization Fund
SIG	School Improvement Grant
SIP.....	School Improvement Program
SLIBG.....	School and Library Improvement Block Grant
SMAA	School-Based Medi-Cal Administrative Activities
SPI.....	State Superintendent of Public Instruction
SPSA.....	Single Plan for Student Achievement
SRR	Standard Reimbursement Rate
SSI/SSP.....	Supplement Security Income/State Supplementary Payment
SST.....	Student Study Team; also Student Success Team
STAR.....	Standardized Testing and Reporting
STEM.....	Science, Technology, Engineering, and Mathematics
STR	Statewide Target Rate
SWD	Students with Disabilities
SWP	Schoolwide Program
TANF	Temporary Assistance for Needy Families
TAS	Targeted Assistance School

TIIG Targeted Instructional Improvement Grant
TK..... Transitional Kindergarten
TRANS..... Tax and Revenue Anticipation Notes
UP Unduplicated Pupil
UPP Unduplicated Pupil Percentage