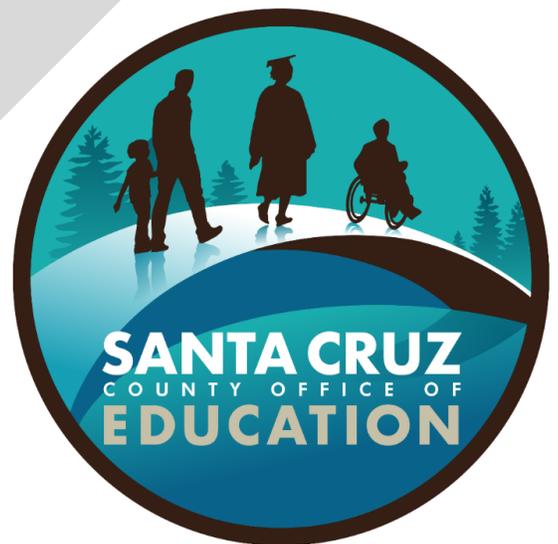


2022-23

Unaudited

Actuals



October 19, 2023

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 |
|-------|---|-----------------|
| ESMOE | Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination | MOE Met |
| | If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages: | |
| | 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 | \$19,383,250.53 |
| | Appropriations Subject to Limit | \$19,383,250.53 |
| | These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629. | |
| ICR | Preliminary Proposed Indirect Cost Rate | 7.83% |
| | Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval. | |

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

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

Date: _____

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

For County Office of Education:

Melissa Lopez _____

Name

Director, Fiscal Services _____

Title

(831) 466-5616 _____

Telephone

mlopez@santacruzcoe.org _____

E-mail Address

Fund 01

County School Service Fund

The chief operating fund for all Local Education Agencies (LEAs), used to account for the ordinary operations of an LEA. All transactions except those accounted for in another fund are accounted for in this fund.



| 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 | 23,556,163.00 | 9,185,266.00 | 32,741,429.00 | 25,549,149.00 | 8,206,393.00 | 33,755,542.00 | 3.1% |
| 2) Federal Revenue | | 8100-8299 | 3,320,604.97 | 3,083,286.01 | 6,403,890.98 | 4,500,000.00 | 2,781,150.97 | 7,281,150.97 | 13.7% |
| 3) Other State Revenue | | 8300-8599 | 350,932.41 | 8,864,110.06 | 9,215,042.47 | 288,304.00 | 8,911,756.10 | 9,200,060.10 | -0.2% |
| 4) Other Local Revenue | | 8600-8799 | 1,775,568.72 | 10,282,152.37 | 12,057,721.09 | 1,773,938.19 | 9,696,346.44 | 11,470,284.63 | -4.9% |
| 5) TOTAL, REVENUES | | | 29,003,269.10 | 31,414,814.44 | 60,418,083.54 | 32,111,391.19 | 29,595,646.51 | 61,707,037.70 | 2.1% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 6,328,114.66 | 6,584,805.70 | 12,912,920.36 | 7,545,500.21 | 6,609,820.12 | 14,155,320.33 | 9.6% |
| 2) Classified Salaries | | 2000-2999 | 6,842,340.08 | 7,523,174.81 | 14,365,514.89 | 8,618,049.96 | 8,262,184.89 | 16,880,234.85 | 17.5% |
| 3) Employee Benefits | | 3000-3999 | 7,075,025.83 | 8,598,509.06 | 15,673,534.89 | 8,946,798.89 | 9,962,030.12 | 18,908,829.01 | 20.6% |
| 4) Books and Supplies | | 4000-4999 | 855,207.27 | 1,015,773.90 | 1,870,981.17 | 1,828,808.86 | 752,415.48 | 2,581,224.34 | 38.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,899,100.74 | 4,714,514.01 | 7,613,614.75 | 4,941,899.19 | 4,969,800.58 | 9,911,699.77 | 30.2% |
| 6) Capital Outlay | | 6000-6999 | 206,249.70 | 79,787.00 | 286,036.70 | 250,000.00 | 0.00 | 250,000.00 | -12.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 3,318,821.23 | 624,755.87 | 3,943,577.10 | 4,500,000.00 | 624,755.29 | 5,124,755.29 | 30.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (2,138,269.85) | 1,991,710.46 | (146,559.39) | (1,825,512.16) | 1,703,454.46 | (122,057.70) | -16.7% |
| 9) TOTAL, EXPENDITURES | | | 25,386,589.66 | 31,133,030.81 | 56,519,620.47 | 34,805,544.95 | 32,884,460.94 | 67,690,005.89 | 19.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 3,616,679.44 | 281,783.63 | 3,898,463.07 | (2,694,153.76) | (3,288,814.43) | (5,982,968.19) | -253.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 360,625.57 | 0.00 | 360,625.57 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 1,745,000.00 | 1,054,057.15 | 2,799,057.15 | 60,850.00 | 0.00 | 60,850.00 | -97.8% |
| 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 | (1,539,984.39) | 1,539,984.39 | 0.00 | (1,697,719.34) | 1,697,719.34 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (2,924,358.82) | 485,927.24 | (2,438,431.58) | (1,758,569.34) | 1,697,719.34 | (60,850.00) | -97.5% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 692,320.62 | 767,710.87 | 1,460,031.49 | (4,452,723.10) | (1,591,095.09) | (6,043,818.19) | -514.0% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 27,970,161.96 | 5,630,831.63 | 33,600,993.59 | 28,662,482.58 | 6,398,542.50 | 35,061,025.08 | 4.3% |
| 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) | | | 27,970,161.96 | 5,630,831.63 | 33,600,993.59 | 28,662,482.58 | 6,398,542.50 | 35,061,025.08 | 4.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 27,970,161.96 | 5,630,831.63 | 33,600,993.59 | 28,662,482.58 | 6,398,542.50 | 35,061,025.08 | 4.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 28,662,482.58 | 6,398,542.50 | 35,061,025.08 | 24,209,759.48 | 4,807,447.41 | 29,017,206.89 | -17.2% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | | | | | |
| | | 9740 | 0.00 | 6,398,542.50 | 6,398,542.50 | 0.00 | 4,807,447.41 | 4,807,447.41 | -24.9% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 28,662,482.58 | 0.00 | 28,662,482.58 | 24,209,759.48 | 0.00 | 24,209,759.48 | -15.5% |
| MAA Program | 0000 | 9780 | 911,826.69 | | 911,826.69 | | | 0.00 | |
| SMAA Admin | 0000 | 9780 | 2,841,855.67 | | 2,841,855.67 | | | 0.00 | |
| Differentiated Assistance | 0000 | 9780 | 210,801.34 | | 210,801.34 | | | 0.00 | |
| Classified Credentialing Grant | 0000 | 9780 | 200,000.00 | | 200,000.00 | | | 0.00 | |
| Mandated Cost Program | 0000 | 9780 | 2,342,054.32 | | 2,342,054.32 | | | 0.00 | |
| Safety Program | 0000 | 9780 | 100,805.96 | | 100,805.96 | | | 0.00 | |
| Alternative Education Community Base | 0000 | 9780 | 1,123,337.37 | | 1,123,337.37 | | | 0.00 | |
| Alternative Education Community Supplemental/Concentration | 0000 | 9780 | 0.00 | | 0.00 | | | 0.00 | |
| Alternative Education Court Base | 0000 | 9780 | 789,419.49 | | 789,419.49 | | | 0.00 | |
| Alternative Education Court Supplemental/Concentration | 0000 | 9780 | 0.00 | | 0.00 | | | 0.00 | |
| Special Projects | 0000 | 9780 | 200,000.00 | | 200,000.00 | | | 0.00 | |
| Deferred Maintenance | 0000 | 9780 | 1,405,327.75 | | 1,405,327.75 | | | 0.00 | |
| Educational & Administrative Operations | 0000 | 9780 | 17,821,317.41 | | 17,821,317.41 | | | 0.00 | |
| Lottery | 1100 | 9780 | 715,736.58 | | 715,736.58 | | | 0.00 | |
| MAA Program | 0000 | 9780 | | | | 196,588.54 | | 196,588.54 | |
| SMAA Admin | 0000 | 9780 | | | | 2,969,970.99 | | 2,969,970.99 | |

| 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) | |
| Differentiated Assistance | 0000 | 9780 | | | 0.00 | 262,039.05 | | 262,039.05 | |
| Classified Credentialing Grant | 0000 | 9780 | | | 0.00 | 200,000.00 | | 200,000.00 | |
| Mandated Cost Program | 0000 | 9780 | | | 0.00 | 2,427,532.32 | | 2,427,532.32 | |
| Safety Program | 0000 | 9780 | | | 0.00 | 87,168.96 | | 87,168.96 | |
| Alternative Education LCFF Base | 0000 | 9780 | | | 0.00 | 977,405.00 | | 977,405.00 | |
| Alternative Education Community Supplemental/Concentration | 0000 | 9780 | | | 0.00 | 0.00 | | 0.00 | |
| Alternative Education Court Supplemental/Concentration | 0000 | 9780 | | | 0.00 | 0.00 | | 0.00 | |
| Special Projects | 0000 | 9780 | | | 0.00 | 200,000.00 | | 200,000.00 | |
| Deferred Maintenance | 0000 | 9780 | | | 0.00 | 1,405,327.75 | | 1,405,327.75 | |
| Educational & Administrative Operations | 0000 | 9780 | | | 0.00 | 14,665,993.52 | | 14,665,993.52 | |
| Lottery | 1100 | 9780 | | | 0.00 | 817,733.35 | | 817,733.35 | |
| 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 | 0.00 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 32,267,236.64 | 7,379,743.69 | 39,646,980.33 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (1,399,571.00) | 0.00 | (1,399,571.00) | | | | |
| b) in Banks | | 9120 | 0.00 | 54,319.05 | 54,319.05 | | | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | 0.00 | 0.00 | | | | |
| 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 | 1,203,220.46 | 4,259,532.86 | 5,462,753.32 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 466,040.30 | 175.45 | 466,215.75 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) Lease Receivable | | 9380 | 0.00 | 0.00 | 0.00 | | | | |
| 10) TOTAL, ASSETS | | | 32,536,926.40 | 11,693,771.05 | 44,230,697.45 | | | | |
| 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 | 2,174,443.82 | 3,068,586.32 | 5,243,030.14 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 1,700,000.00 | 1,054,057.15 | 2,754,057.15 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 1,172,585.08 | 1,172,585.08 | | | | |
| 6) TOTAL, LIABILITIES | | | 3,874,443.82 | 5,295,228.55 | 9,169,672.37 | | | | |
| 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) | | | 28,662,482.58 | 6,398,542.50 | 35,061,025.08 | | | | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 16,141,314.85 | 0.00 | 16,141,314.85 | 14,668,284.78 | 0.00 | 14,668,284.78 | -9.1% |
| Education Protection Account State Aid - Current Year | | 8012 | 1,527,724.00 | 0.00 | 1,527,724.00 | 5,374,415.00 | 0.00 | 5,374,415.00 | 251.8% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 61,684.53 | 0.00 | 61,684.53 | 62,197.00 | 0.00 | 62,197.00 | 0.8% |
| Timber Yield Tax | | 8022 | 8,662.45 | 0.00 | 8,662.45 | 8,963.00 | 0.00 | 8,963.00 | 3.5% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 1,923.00 | 0.00 | 1,923.00 | New |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 12,955,960.83 | 0.00 | 12,955,960.83 | 11,986,048.22 | 0.00 | 11,986,048.22 | -7.5% |
| Unsecured Roll Taxes | | 8042 | 259,653.53 | 0.00 | 259,653.53 | 239,036.00 | 0.00 | 239,036.00 | -7.9% |
| Prior Years' Taxes | | 8043 | 28,031.36 | 0.00 | 28,031.36 | 32,727.00 | 0.00 | 32,727.00 | 16.8% |
| Supplemental Taxes | | 8044 | 410,349.02 | 0.00 | 410,349.02 | 272,800.00 | 0.00 | 272,800.00 | -33.5% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 528,556.66 | 0.00 | 528,556.66 | 506,699.00 | 0.00 | 506,699.00 | -4.1% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 1,314,510.85 | 0.00 | 1,314,510.85 | 802,449.00 | 0.00 | 802,449.00 | -39.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 3,939.02 | 0.00 | 3,939.02 | 0.00 | 0.00 | 0.00 | -100.0% |

| 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) | |
| Receipt from Co. Board of Sup. | | 8070 | 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 | 1,041.90 | 0.00 | 1,041.90 | 0.00 | 0.00 | 0.00 | -100.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 33,241,429.00 | 0.00 | 33,241,429.00 | 33,955,542.00 | 0.00 | 33,955,542.00 | 2.1% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | (500,000.00) | | (500,000.00) | (200,000.00) | | (200,000.00) | -60.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | (9,185,266.00) | 9,185,266.00 | 0.00 | (8,206,393.00) | 8,206,393.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 23,556,163.00 | 9,185,266.00 | 32,741,429.00 | 25,549,149.00 | 8,206,393.00 | 33,755,542.00 | 3.1% |
| 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 | 403,170.56 | 403,170.56 | 0.00 | 415,188.00 | 415,188.00 | 3.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 179,636.50 | 179,636.50 | 0.00 | 103,304.00 | 103,304.00 | -42.5% |
| 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% |
| 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 | 3,318,821.23 | 0.00 | 3,318,821.23 | 4,500,000.00 | 0.00 | 4,500,000.00 | 35.6% |
| Title I, Part A, Basic | 3010 | 8290 | | 252,108.97 | 252,108.97 | | 354,171.22 | 354,171.22 | 40.5% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 182,562.42 | 182,562.42 | | 246,888.87 | 246,888.87 | 35.2% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 31,444.54 | 31,444.54 | | 18,087.73 | 18,087.73 | -42.5% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| 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, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290 | | 231,304.23 | 231,304.23 | | 191,632.84 | 191,632.84 | -17.2% |
| Career and Technical Education | 3500-3599 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 1,783.74 | 1,803,058.79 | 1,804,842.53 | 0.00 | 1,451,878.31 | 1,451,878.31 | -19.6% |
| TOTAL, FEDERAL REVENUE | | | 3,320,604.97 | 3,083,286.01 | 6,403,890.98 | 4,500,000.00 | 2,781,150.97 | 7,281,150.97 | 13.7% |
| 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 | | 2,493,149.57 | 2,493,149.57 | | 5,528,607.09 | 5,528,607.09 | 121.8% |
| 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 | 925,497.00 | 925,497.00 | 0.00 | 813,009.93 | 813,009.93 | -12.2% |
| 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 | 108,264.00 | 108,264.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Mandated Costs Reimbursements | | 8550 | 94,278.00 | 0.00 | 94,278.00 | 94,278.00 | 0.00 | 94,278.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 238,234.41 | 118,492.04 | 356,726.45 | 178,979.00 | 70,540.00 | 249,519.00 | -30.1% |
| 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 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6680, 6685, 6690, 6695 | 8590 | | 325,298.88 | 325,298.88 | | 237,515.93 | 237,515.93 | -27.0% |
| 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 | 18,420.00 | 4,893,408.57 | 4,911,828.57 | 15,047.00 | 2,262,083.15 | 2,277,130.15 | -53.6% |
| TOTAL, OTHER STATE REVENUE | | | 350,932.41 | 8,864,110.06 | 9,215,042.47 | 288,304.00 | 8,911,756.10 | 9,200,060.10 | -0.2% |
| OTHER LOCAL REVENUE | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------------|---------------------------|----------------------|----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 1,034,818.03 | 1,034,818.03 | 0.00 | 975,000.00 | 975,000.00 | -5.8% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 701,093.35 | 0.00 | 701,093.35 | 500,000.00 | 0.00 | 500,000.00 | -28.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (316,101.82) | 0.00 | (316,101.82) | 0.00 | 0.00 | 0.00 | -100.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 1,126,153.19 | 6,989,973.98 | 8,116,127.17 | 1,185,825.19 | 7,317,346.44 | 8,503,171.63 | 4.8% |
| 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 | 264,424.00 | 2,257,360.36 | 2,521,784.36 | 88,113.00 | 1,404,000.00 | 1,492,113.00 | -40.8% |
| 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 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,775,568.72 | 10,282,152.37 | 12,057,721.09 | 1,773,938.19 | 9,696,346.44 | 11,470,284.63 | -4.9% |
| TOTAL, REVENUES | | | 29,003,269.10 | 31,414,814.44 | 60,418,083.54 | 32,111,391.19 | 29,595,646.51 | 61,707,037.70 | 2.1% |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 3,746,414.56 | 3,404,377.72 | 7,150,792.28 | 4,265,555.09 | 3,512,259.24 | 7,777,814.33 | 8.8% |
| Certificated Pupil Support Salaries | | 1200 | 79,022.30 | 819,013.42 | 898,035.72 | 185,616.92 | 1,038,195.31 | 1,223,812.23 | 36.3% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 2,178,737.18 | 1,343,258.60 | 3,521,995.78 | 2,701,415.20 | 1,162,497.65 | 3,863,912.85 | 9.7% |
| Other Certificated Salaries | | 1900 | 323,940.62 | 1,018,155.96 | 1,342,096.58 | 392,913.00 | 896,867.92 | 1,289,780.92 | -3.9% |
| TOTAL, CERTIFICATED SALARIES | | | 6,328,114.66 | 6,584,805.70 | 12,912,920.36 | 7,545,500.21 | 6,609,820.12 | 14,155,320.33 | 9.6% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 447,793.20 | 3,008,744.90 | 3,456,538.10 | 600,716.32 | 3,754,155.22 | 4,354,871.54 | 26.0% |
| Classified Support Salaries | | 2200 | 1,070,645.20 | 2,308,384.09 | 3,379,029.29 | 1,242,743.70 | 2,040,318.92 | 3,283,062.62 | -2.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,650,726.74 | 620,225.73 | 2,270,952.47 | 2,098,215.23 | 800,318.06 | 2,898,533.29 | 27.6% |
| Clerical, Technical and Office Salaries | | 2400 | 3,624,114.60 | 1,041,985.71 | 4,666,100.31 | 4,614,421.01 | 1,485,140.99 | 6,099,562.00 | 30.7% |
| Other Classified Salaries | | 2900 | 49,060.34 | 543,834.38 | 592,894.72 | 61,953.70 | 182,251.70 | 244,205.40 | -58.8% |
| TOTAL, CLASSIFIED SALARIES | | | 6,842,340.08 | 7,523,174.81 | 14,365,514.89 | 8,618,049.96 | 8,262,184.89 | 16,880,234.85 | 17.5% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 1,115,044.13 | 1,984,072.32 | 3,099,116.45 | 1,359,882.17 | 2,130,617.19 | 3,490,499.36 | 12.6% |

| 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) | |
| PERS | | 3201-3202 | 1,616,311.32 | 1,692,401.39 | 3,308,712.71 | 2,220,403.67 | 2,141,792.25 | 4,362,195.92 | 31.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 608,568.70 | 666,185.56 | 1,274,754.26 | 742,625.35 | 730,562.14 | 1,473,187.49 | 15.6% |
| Health and Welfare Benefits | | 3401-3402 | 2,921,186.62 | 3,410,188.68 | 6,331,375.30 | 3,667,724.40 | 4,088,497.66 | 7,756,222.06 | 22.5% |
| Unemployment Insurance | | 3501-3502 | 63,275.27 | 65,488.59 | 128,763.86 | 45,356.76 | 26,708.46 | 72,065.22 | -44.0% |
| Workers' Compensation | | 3601-3602 | 250,866.65 | 262,257.83 | 513,124.48 | 304,390.02 | 280,215.53 | 584,605.55 | 13.9% |
| OPEB, Allocated | | 3701-3702 | 499,773.14 | 517,914.69 | 1,017,687.83 | 606,416.52 | 563,636.89 | 1,170,053.41 | 15.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 7,075,025.83 | 8,598,509.06 | 15,673,534.89 | 8,946,798.89 | 9,962,030.12 | 18,908,829.01 | 20.6% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 10,707.23 | 54,419.92 | 65,127.15 | 174,000.00 | 84,304.50 | 258,304.50 | 296.6% |
| Books and Other Reference Materials | | 4200 | 21,093.74 | 72,185.25 | 93,278.99 | 79,029.78 | 19,530.00 | 98,559.78 | 5.7% |
| Materials and Supplies | | 4300 | 527,307.99 | 735,027.87 | 1,262,335.86 | 832,057.08 | 588,479.98 | 1,420,537.06 | 12.5% |
| Noncapitalized Equipment | | 4400 | 296,098.31 | 154,140.86 | 450,239.17 | 743,722.00 | 60,101.00 | 803,823.00 | 78.5% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 855,207.27 | 1,015,773.90 | 1,870,981.17 | 1,828,808.86 | 752,415.48 | 2,581,224.34 | 38.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 285,310.78 | 285,310.78 | 0.00 | 574,513.00 | 574,513.00 | 101.4% |
| Travel and Conferences | | 5200 | 158,831.37 | 178,773.61 | 337,604.98 | 282,844.00 | 172,275.30 | 455,119.30 | 34.8% |
| Dues and Memberships | | 5300 | 71,791.78 | 5,630.00 | 77,421.78 | 71,927.00 | 11,965.00 | 83,892.00 | 8.4% |
| Insurance | | 5400 - 5450 | 184,142.90 | 751.85 | 184,894.75 | 225,090.00 | 1,667.00 | 226,757.00 | 22.6% |
| Operations and Housekeeping Services | | 5500 | 270,063.42 | 21,420.61 | 291,484.03 | 346,085.00 | 31,665.00 | 377,750.00 | 29.6% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 401,154.64 | 1,056,179.30 | 1,457,333.94 | 568,863.88 | 1,370,212.90 | 1,939,076.78 | 33.1% |
| Transfers of Direct Costs | | 5710 | (151,978.00) | 151,978.00 | 0.00 | (150,428.00) | 150,428.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (21,224.00) | 680.00 | (20,544.00) | (17,924.00) | 0.00 | (17,924.00) | -12.8% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,794,924.16 | 2,928,220.08 | 4,723,144.24 | 3,336,891.35 | 2,626,468.77 | 5,963,360.12 | 26.3% |
| Communications | | 5900 | 191,394.47 | 85,569.78 | 276,964.25 | 278,549.96 | 30,605.61 | 309,155.57 | 11.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,899,100.74 | 4,714,514.01 | 7,613,614.75 | 4,941,899.19 | 4,969,800.58 | 9,911,699.77 | 30.2% |
| 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 | 8,403.74 | 0.00 | 8,403.74 | 0.00 | 0.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 197,845.96 | 79,787.00 | 277,632.96 | 250,000.00 | 0.00 | 250,000.00 | -10.0% |
| 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 | | | 206,249.70 | 79,787.00 | 286,036.70 | 250,000.00 | 0.00 | 250,000.00 | -12.6% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 3,318,821.23 | 0.00 | 3,318,821.23 | 4,500,000.00 | 0.00 | 4,500,000.00 | 35.6% |
| 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 | 232,168.87 | 232,168.87 | 0.00 | 219,605.29 | 219,605.29 | -5.4% |

| 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 Debt Service - Principal | | 7439 | 0.00 | 392,587.00 | 392,587.00 | 0.00 | 405,150.00 | 405,150.00 | 3.2% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 3,318,821.23 | 624,755.87 | 3,943,577.10 | 4,500,000.00 | 624,755.29 | 5,124,755.29 | 30.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (1,991,710.46) | 1,991,710.46 | 0.00 | (1,703,454.46) | 1,703,454.46 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (146,559.39) | 0.00 | (146,559.39) | (122,057.70) | 0.00 | (122,057.70) | -16.7% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (2,138,269.85) | 1,991,710.46 | (146,559.39) | (1,825,512.16) | 1,703,454.46 | (122,057.70) | -16.7% |
| TOTAL, EXPENDITURES | | | 25,386,589.66 | 31,133,030.81 | 56,519,620.47 | 34,805,544.95 | 32,884,460.94 | 67,690,005.89 | 19.8% |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 360,625.57 | 0.00 | 360,625.57 | 0.00 | 0.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 360,625.57 | 0.00 | 360,625.57 | 0.00 | 0.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 520,000.00 | 0.00 | 520,000.00 | 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 | 25,000.00 | 0.00 | 25,000.00 | 60,850.00 | 0.00 | 60,850.00 | 143.4% |
| Other Authorized Interfund Transfers Out | | 7619 | 1,200,000.00 | 1,054,057.15 | 2,254,057.15 | 0.00 | 0.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 1,745,000.00 | 1,054,057.15 | 2,799,057.15 | 60,850.00 | 0.00 | 60,850.00 | -97.8% |
| 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 | | | | | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (1,557,631.29) | 1,557,631.29 | 0.00 | (1,697,719.34) | 1,697,719.34 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 17,646.90 | (17,646.90) | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (1,539,984.39) | 1,539,984.39 | 0.00 | (1,697,719.34) | 1,697,719.34 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e) | | | (2,924,358.82) | 485,927.24 | (2,438,431.58) | (1,758,569.34) | 1,697,719.34 | (60,850.00) | -97.5% |

| 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 | 23,556,163.00 | 9,185,266.00 | 32,741,429.00 | 25,549,149.00 | 8,206,393.00 | 33,755,542.00 | 3.1% |
| 2) Federal Revenue | | 8100-8299 | 3,320,604.97 | 3,083,286.01 | 6,403,890.98 | 4,500,000.00 | 2,781,150.97 | 7,281,150.97 | 13.7% |
| 3) Other State Revenue | | 8300-8599 | 350,932.41 | 8,864,110.06 | 9,215,042.47 | 288,304.00 | 8,911,756.10 | 9,200,060.10 | -0.2% |
| 4) Other Local Revenue | | 8600-8799 | 1,775,568.72 | 10,282,152.37 | 12,057,721.09 | 1,773,938.19 | 9,696,346.44 | 11,470,284.63 | -4.9% |
| 5) TOTAL, REVENUES | | | 29,003,269.10 | 31,414,814.44 | 60,418,083.54 | 32,111,391.19 | 29,595,646.51 | 61,707,037.70 | 2.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 6,760,436.64 | 11,267,561.57 | 18,027,998.21 | 8,723,952.20 | 12,926,922.38 | 21,650,874.58 | 20.1% |
| 2) Instruction - Related Services | 2000-2999 | | 6,733,141.97 | 6,822,884.11 | 13,556,026.08 | 8,348,549.06 | 6,252,811.23 | 14,601,360.29 | 7.7% |
| 3) Pupil Services | 3000-3999 | | 807,471.78 | 5,164,445.27 | 5,971,917.05 | 1,276,147.50 | 5,815,229.72 | 7,091,377.22 | 18.7% |
| 4) Ancillary Services | 4000-4999 | | 11,272.91 | 14,440.00 | 25,712.91 | 10,207.63 | 18,864.17 | 29,071.80 | 13.1% |
| 5) Community Services | 5000-5999 | | 401,833.24 | 2,118,312.57 | 2,520,145.81 | 768,901.71 | 2,082,278.24 | 2,851,179.95 | 13.1% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 5,689,306.38 | 2,830,255.86 | 8,519,562.24 | 8,916,448.86 | 2,857,879.02 | 11,774,327.88 | 38.2% |
| 8) Plant Services | 8000-8999 | | 1,664,305.51 | 2,290,375.56 | 3,954,681.07 | 2,261,337.99 | 2,305,720.89 | 4,567,058.88 | 15.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 3,318,821.23 | 624,755.87 | 3,943,577.10 | 4,500,000.00 | 624,755.29 | 5,124,755.29 | 30.0% |
| 10) TOTAL, EXPENDITURES | | | 25,386,589.66 | 31,133,030.81 | 56,519,620.47 | 34,805,544.95 | 32,884,460.94 | 67,690,005.89 | 19.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 3,616,679.44 | 281,783.63 | 3,898,463.07 | (2,694,153.76) | (3,288,814.43) | (5,982,968.19) | -253.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | 8900-8929 | | 360,625.57 | 0.00 | 360,625.57 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Transfers Out | 7600-7629 | | 1,745,000.00 | 1,054,057.15 | 2,799,057.15 | 60,850.00 | 0.00 | 60,850.00 | -97.8% |
| 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 | | (1,539,984.39) | 1,539,984.39 | 0.00 | (1,697,719.34) | 1,697,719.34 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (2,924,358.82) | 485,927.24 | (2,438,431.58) | (1,758,569.34) | 1,697,719.34 | (60,850.00) | -97.5% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 692,320.62 | 767,710.87 | 1,460,031.49 | (4,452,723.10) | (1,591,095.09) | (6,043,818.19) | -514.0% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | 9791 | | 27,970,161.96 | 5,630,831.63 | 33,600,993.59 | 28,662,482.58 | 6,398,542.50 | 35,061,025.08 | 4.3% |
| 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) | | | 27,970,161.96 | 5,630,831.63 | 33,600,993.59 | 28,662,482.58 | 6,398,542.50 | 35,061,025.08 | 4.3% |
| d) Other Restatements | 9795 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 27,970,161.96 | 5,630,831.63 | 33,600,993.59 | 28,662,482.58 | 6,398,542.50 | 35,061,025.08 | 4.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 28,662,482.58 | 6,398,542.50 | 35,061,025.08 | 24,209,759.48 | 4,807,447.41 | 29,017,206.89 | -17.2% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | 9711 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stores | 9712 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | 9713 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | 9719 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | 9740 | | 0.00 | 6,398,542.50 | 6,398,542.50 | 0.00 | 4,807,447.41 | 4,807,447.41 | -24.9% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | 9750 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | 9760 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | 9780 | | 28,662,482.58 | 0.00 | 28,662,482.58 | 24,209,759.48 | 0.00 | 24,209,759.48 | -15.5% |
| MAA Program | 0000 | 9780 | 911,826.69 | | 911,826.69 | | | 0.00 | |
| SMAA Admin | 0000 | 9780 | 2,841,855.67 | | 2,841,855.67 | | | 0.00 | |
| Differentiated Assistance | 0000 | 9780 | 210,801.34 | | 210,801.34 | | | 0.00 | |
| Classified Credentialing Grant | 0000 | 9780 | 200,000.00 | | 200,000.00 | | | 0.00 | |
| Mandated Cost Program | 0000 | 9780 | 2,342,054.32 | | 2,342,054.32 | | | 0.00 | |
| Safety Program | 0000 | 9780 | 100,805.96 | | 100,805.96 | | | 0.00 | |
| Alternative Education Community Base | 0000 | 9780 | 1,123,337.37 | | 1,123,337.37 | | | 0.00 | |
| Alternative Education Community Supplemental/Concentration | 0000 | 9780 | 0.00 | | 0.00 | | | 0.00 | |
| Alternative Education Court Base | 0000 | 9780 | 789,419.49 | | 789,419.49 | | | 0.00 | |
| Alternative Education Court Supplemental/Concentration | 0000 | 9780 | 0.00 | | 0.00 | | | 0.00 | |
| Special Projects | 0000 | 9780 | 200,000.00 | | 200,000.00 | | | 0.00 | |
| Deferred Maintenance | 0000 | 9780 | 1,405,327.75 | | 1,405,327.75 | | | 0.00 | |
| Educational & Administrative Operations | 0000 | 9780 | 17,821,317.41 | | 17,821,317.41 | | | 0.00 | |
| Lottery | 1100 | 9780 | 715,736.58 | | 715,736.58 | | | 0.00 | |
| MAA Program | 0000 | 9780 | | | 0.00 | 196,588.54 | | 196,588.54 | |

| 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) | |
| SMAA Admin | 0000 | 9780 | | | 0.00 | 2,969,970.99 | | 2,969,970.99 | |
| Differentiated Assistance | 0000 | 9780 | | | 0.00 | 262,039.05 | | 262,039.05 | |
| Classified Credentialing Grant | 0000 | 9780 | | | 0.00 | 200,000.00 | | 200,000.00 | |
| Mandated Cost Program | 0000 | 9780 | | | 0.00 | 2,427,532.32 | | 2,427,532.32 | |
| Safety Program | 0000 | 9780 | | | 0.00 | 87,168.96 | | 87,168.96 | |
| Alternative Education LCFF Base | 0000 | 9780 | | | 0.00 | 977,405.00 | | 977,405.00 | |
| Alternative Education Community Supplemental/Concentration | 0000 | 9780 | | | 0.00 | 0.00 | | 0.00 | |
| Alternative Education Court Supplemental/Concentration | 0000 | 9780 | | | 0.00 | 0.00 | | 0.00 | |
| Special Projects | 0000 | 9780 | | | 0.00 | 200,000.00 | | 200,000.00 | |
| Deferred Maintenance | 0000 | 9780 | | | 0.00 | 1,405,327.75 | | 1,405,327.75 | |
| Educational & Administrative Operations | 0000 | 9780 | | | 0.00 | 14,665,993.52 | | 14,665,993.52 | |
| Lottery | 1100 | 9780 | | | 0.00 | 817,733.35 | | 817,733.35 | |
| 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 | 0.00 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Unaudited Actuals | 2023-24 Budget |
|---------------------------|--|------------------------------|-------------------|
| 5810 | Other Restricted Federal | 213,191.07 | 0.00 |
| 6057 | Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant | 570,532.51 | 415,754.51 |
| 6266 | Educator Effectiveness, FY 2021-22 | 234,788.73 | 72,738.55 |
| 6300 | Lottery: Instructional Materials | 162,775.84 | 203,315.84 |
| 6355 | Direct Support Professional Training Program | 55,918.02 | 55,918.02 |
| 6371 | CalWORKs for ROCP or Adult Education | 47,653.00 | 47,653.00 |
| 6500 | Special Education | 27.57 | 27.57 |
| 6510 | Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program) | 141,788.37 | 141,788.37 |
| 6546 | Mental Health-Related Services | 5,835.22 | 5,835.22 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 518,526.00 | 518,526.00 |
| 7032 | Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds | 108,264.00 | 108,264.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 5,411.04 | 5,411.04 |
| 7412 | A-G Access/Success Grant | 128,792.00 | 11,422.66 |
| 7413 | A-G Learning Loss Mitigation Grant | 75,000.00 | 0.00 |
| 7435 | Learning Recovery Emergency Block Grant | 1,013,615.00 | 8,571.96 |
| 7810 | Other Restricted State | 25,562.56 | 6,208.56 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) | 972,379.57 | 1,028,859.56 |
| 9010 | Other Restricted Local | 2,118,482.00 | 2,177,152.55 |
| Total, Restricted Balance | | 6,398,542.50 | 4,807,447.41 |

Fund 09

Charter School Special Revenue Fund

This fund may be used by authorizing LEAs to account separately for the operating activities of LEA-operated charter schools.

Career Advancement Charter



| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 1,641,102.00 | 1,771,848.00 | 8.0% |
| 2) Federal Revenue | | 8100-8299 | 227,896.93 | 166,366.00 | -27.0% |
| 3) Other State Revenue | | 8300-8599 | 548,815.94 | 239,954.00 | -56.3% |
| 4) Other Local Revenue | | 8600-8799 | 308,702.77 | 315,600.00 | 2.2% |
| 5) TOTAL, REVENUES | | | 2,726,517.64 | 2,493,768.00 | -8.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 761,330.57 | 980,502.79 | 28.8% |
| 2) Classified Salaries | | 2000-2999 | 312,037.55 | 494,381.64 | 58.4% |
| 3) Employee Benefits | | 3000-3999 | 566,680.62 | 890,362.10 | 57.1% |
| 4) Books and Supplies | | 4000-4999 | 70,398.42 | 71,816.16 | 2.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 208,463.64 | 237,272.85 | 13.8% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 28,249.90 | 24,012.02 | -15.0% |
| 9) TOTAL, EXPENDITURES | | | 1,947,160.70 | 2,698,347.56 | 38.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 779,356.94 | (204,579.56) | -126.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 779,356.94 | (204,579.56) | -126.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 803,471.54 | 1,582,828.48 | 97.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 803,471.54 | 1,582,828.48 | 97.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 803,471.54 | 1,582,828.48 | 97.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,582,828.48 | 1,378,248.92 | -12.9% |
| 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 | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | | | | |
| CAC LCFF Supplemental/Concentration | 0000 | 9780 | 1,162,852.76 | 979,532.20 | -15.8% |
| CAC LCFF Base, Charter General | 0000 | 9780 | 0.00 | | |
| CAC 3% Reserve | 0000 | 9780 | 1,021,262.72 | | |
| Fair Market Value Adjustment (\$56,229.61) | 0000 | 9780 | 58,415.00 | | |
| CAC Lottery | 1100 | 9780 | 83,175.04 | | |
| CAC LCFF Supplemental/Concentration | 0000 | 9780 | | 0.00 | |
| CAC LCFF Base, Charter General | 0000 | 9780 | | 818,157.16 | |
| CAC 3% Reserve | 0000 | 9780 | | 80,950.00 | |
| Fair Market Value Adjustment (\$56,229.61) | 0000 | 9780 | | 0.00 | |
| CAC Lottery | 1100 | 9780 | | 80,425.04 | |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,532,541.27 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (56,229.61) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 371,449.05 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 25,054.61 | | |
| 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 | | | 1,872,815.32 | | |
| 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 | 131,208.49 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 114,190.35 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 44,588.00 | | |
| 6) TOTAL, LIABILITIES | | | 289,986.84 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 1,582,828.48 | | |
| LCFF SOURCES | | | | | |
| Principal Apportionment | | | | | |
| State Aid - Current Year | | 8011 | 1,652,891.00 | 1,744,848.00 | 5.6% |
| Education Protection Account State Aid - Current Year | | 8012 | 26,904.00 | 27,000.00 | 0.4% |
| State Aid - Prior Years | | 8019 | (38,693.00) | 0.00 | -100.0% |
| LCFF Transfers | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 1,641,102.00 | 1,771,848.00 | 8.0% |
| FEDERAL REVENUE | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 1,297.00 | 1,276.00 | -1.6% |
| Special Education Discretionary Grants | | 8182 | 5,894.00 | 0.00 | -100.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|--|--------------|------------------------------|---------------------|-----------------------|
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630 | 8290 | 220,705.93 | 165,090.00 | -25.2% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 227,896.93 | 166,366.00 | -27.0% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| Special Education Master Plan | | | | | |
| Current Year | 6500 | 8311 | 217,761.23 | 126,738.00 | -41.8% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 6,722.00 | 7,448.00 | 10.8% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 41,278.71 | 31,995.00 | -22.5% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6690, 6695 | 8590 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 283,054.00 | 73,773.00 | -73.9% |
| TOTAL, OTHER STATE REVENUE | | | 548,815.94 | 239,954.00 | -56.3% |
| OTHER LOCAL REVENUE | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 18,966.04 | 15,600.00 | -17.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (35,517.29) | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 325,254.02 | 300,000.00 | -7.8% |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | |
| Special Education SELPA Transfers | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 308,702.77 | 315,600.00 | 2.2% |
| TOTAL, REVENUES | | | 2,726,517.64 | 2,493,768.00 | -8.5% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 679,661.00 | 895,458.07 | 31.8% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 81,669.57 | 85,044.72 | 4.1% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 761,330.57 | 980,502.79 | 28.8% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 56,532.86 | 60,654.90 | 7.3% |
| Classified Support Salaries | | 2200 | 222,239.93 | 343,665.98 | 54.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 33,264.76 | 90,060.76 | 170.7% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 312,037.55 | 494,381.64 | 58.4% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 194,708.55 | 260,773.44 | 33.9% |
| PERS | | 3201-3202 | 66,744.80 | 112,470.45 | 68.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 37,381.90 | 51,375.72 | 37.4% |
| Health and Welfare Benefits | | 3401-3402 | 203,424.75 | 375,584.35 | 84.6% |
| Unemployment Insurance | | 3501-3502 | 5,070.68 | 7,286.90 | 43.7% |
| Workers' Compensation | | 3601-3602 | 19,752.03 | 28,191.03 | 42.7% |
| OPEB, Allocated | | 3701-3702 | 39,597.91 | 54,680.21 | 38.1% |
| 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 | | | 566,680.62 | 890,362.10 | 57.1% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 33,794.22 | 15,045.00 | -55.5% |
| Books and Other Reference Materials | | 4200 | 4,588.97 | 1,000.00 | -78.2% |
| Materials and Supplies | | 4300 | 23,541.90 | 49,771.16 | 111.4% |
| Noncapitalized Equipment | | 4400 | 8,473.33 | 6,000.00 | -29.2% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 70,398.42 | 71,816.16 | 2.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 5,042.09 | 27,635.17 | 448.1% |
| Dues and Memberships | | 5300 | 637.50 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 11,408.50 | 14,122.20 | 23.8% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 4,500.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 10,224.00 | 10,224.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 165,988.20 | 174,701.48 | 5.2% |
| Communications | | 5900 | 10,663.35 | 10,590.00 | -0.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 208,463.64 | 237,272.85 | 13.8% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| All Other Transfers | | 7281-7283 | 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% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 28,249.90 | 24,012.02 | -15.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 28,249.90 | 24,012.02 | -15.0% |
| TOTAL, EXPENDITURES | | | 1,947,160.70 | 2,698,347.56 | 38.6% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 1,641,102.00 | 1,771,848.00 | 8.0% |
| 2) Federal Revenue | | 8100-8299 | 227,896.93 | 166,366.00 | -27.0% |
| 3) Other State Revenue | | 8300-8599 | 548,815.94 | 239,954.00 | -56.3% |
| 4) Other Local Revenue | | 8600-8799 | 308,702.77 | 315,600.00 | 2.2% |
| 5) TOTAL, REVENUES | | | 2,726,517.64 | 2,493,768.00 | -8.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 1,165,680.79 | 1,589,862.72 | 36.4% |
| 2) Instruction - Related Services | 2000-2999 | | 730,676.44 | 1,060,707.41 | 45.2% |
| 3) Pupil Services | 3000-3999 | | 22,553.57 | 23,765.41 | 5.4% |
| 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 | | 28,249.90 | 24,012.02 | -15.0% |
| 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 | | | 1,947,160.70 | 2,698,347.56 | 38.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 779,356.94 | (204,579.56) | -126.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 779,356.94 | (204,579.56) | -126.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 803,471.54 | 1,582,828.48 | 97.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 803,471.54 | 1,582,828.48 | 97.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 803,471.54 | 1,582,828.48 | 97.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,582,828.48 | 1,378,248.92 | -12.9% |
| 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 | 419,975.72 | 398,716.72 | -5.1% |
| 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 | 1,162,852.76 | 979,532.20 | -15.8% |
| CAC LCFF Supplemental/Concentration | 0000 | 9780 | 0.00 | | |
| CAC LCFF Base, Charter General | 0000 | 9780 | 1,021,262.72 | | |
| CAC 3% Reserve | 0000 | 9780 | 58,415.00 | | |
| Fair Market Value Adjustment (\$56,229.61) | 0000 | 9780 | 0.00 | | |
| CAC Lottery | 1100 | 9780 | 83,175.04 | | |
| CAC LCFF Supplemental/Concentration | 0000 | 9780 | | 0.00 | |
| CAC LCFF Base, Charter General | 0000 | 9780 | | 818,157.16 | |
| CAC 3% Reserve | 0000 | 9780 | | 80,950.00 | |
| Fair Market Value Adjustment (\$56,229.61) | 0000 | 9780 | | 0.00 | |
| CAC Lottery | 1100 | 9780 | | 80,425.04 | |

| Description | Function Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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 |
|---------------------------|--|---------------------------------|-------------------|
| 6266 | Educator Effectiveness, FY 2021-22 | 21,259.00 | 0.00 |
| 6300 | Lottery : Instructional Materials | 40,253.09 | 40,253.09 |
| 6500 | Special Education | 105,942.95 | 105,942.95 |
| 6546 | Mental Health-Related Services | 36,353.68 | 36,353.68 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 84,710.00 | 84,710.00 |
| 7412 | A-G Access/Success Grant | 13,304.00 | 13,304.00 |
| 7413 | A-G Learning Loss Mitigation Grant | 4,988.00 | 4,988.00 |
| 7435 | Learning Recovery Emergency Block Grant | 110,148.00 | 110,148.00 |
| 7810 | Other Restricted State | 3,017.00 | 3,017.00 |
| Total, Restricted Balance | | 419,975.72 | 398,716.72 |

Fund 10

SELPA Pass-Through Fund

This fund is used by the Administrative Unit (AU) of a multi-LEA Special Education Local Plan Area (SELPA) to account for special education revenue passed through to other member LEAs.



| 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 | 5,040,520.24 | 3,796,855.00 | -24.7% |
| 3) Other State Revenue | | 8300-8599 | 7,931,131.90 | 3,382,532.00 | -57.4% |
| 4) Other Local Revenue | | 8600-8799 | 252,407.60 | 45,000.00 | -82.2% |
| 5) TOTAL, REVENUES | | | 13,224,059.74 | 7,224,387.00 | -45.4% |
| 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 | 12,154,458.42 | 7,179,387.00 | -40.9% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 12,154,458.42 | 7,179,387.00 | -40.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,069,601.32 | 45,000.00 | -95.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,069,601.32 | 45,000.00 | -95.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 307,234.15 | 1,376,835.47 | 348.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 307,234.15 | 1,376,835.47 | 348.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 307,234.15 | 1,376,835.47 | 348.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,376,835.47 | 1,421,835.47 | 3.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,387,222.32 | 1,421,835.48 | 2.5% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (10,386.85) | (.01) | -100.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,034,272.28 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (104,096.26) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable | | 9200 | 1,908,693.25 | | |
| 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 | | | 2,838,669.27 | | |
| 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 | 1,379,217.80 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 82,816.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 1,462,033.80 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 1,376,835.47 | | |
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Pass-Through Revenues from | | | | | |
| Federal Sources | | 8287 | 5,040,520.24 | 3,796,855.00 | -24.7% |
| TOTAL, FEDERAL REVENUE | | | 5,040,520.24 | 3,796,855.00 | -24.7% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| Special Education Master Plan | | | | | |
| Current Year | 6500 | 8311 | 7,687,050.18 | 3,382,532.00 | -56.0% |
| Prior Years | 6500 | 8319 | (1,134,190.00) | 0.00 | -100.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 1,378,271.72 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 7,931,131.90 | 3,382,532.00 | -57.4% |
| OTHER LOCAL REVENUE | | | | | |
| Interest | | 8660 | 65,357.02 | 45,000.00 | -31.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 187,050.58 | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | | 8793 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 252,407.60 | 45,000.00 | -82.2% |
| TOTAL, REVENUES | | | 13,224,059.74 | 7,224,387.00 | -45.4% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 6,604,879.42 | 3,796,855.00 | -42.5% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 5,124,432.00 | 2,882,969.00 | -43.7% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| To JPAs | 6500 | 7223 | 425,147.00 | 499,563.00 | 17.5% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 12,154,458.42 | 7,179,387.00 | -40.9% |
| TOTAL, EXPENDITURES | | | 12,154,458.42 | 7,179,387.00 | -40.9% |

| 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 | 5,040,520.24 | 3,796,855.00 | -24.7% |
| 3) Other State Revenue | | 8300-8599 | 7,931,131.90 | 3,382,532.00 | -57.4% |
| 4) Other Local Revenue | | 8600-8799 | 252,407.60 | 45,000.00 | -82.2% |
| 5) TOTAL, REVENUES | | | 13,224,059.74 | 7,224,387.00 | -45.4% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 12,154,458.42 | 7,179,387.00 | -40.9% |
| 10) TOTAL, EXPENDITURES | | | 12,154,458.42 | 7,179,387.00 | -40.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 1,069,601.32 | 45,000.00 | -95.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,069,601.32 | 45,000.00 | -95.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 307,234.15 | 1,376,835.47 | 348.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 307,234.15 | 1,376,835.47 | 348.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 307,234.15 | 1,376,835.47 | 348.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,376,835.47 | 1,421,835.47 | 3.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,387,222.32 | 1,421,835.48 | 2.5% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (10,386.85) | (.01) | -100.0% |

| Resource | Description | 2022-23 Unaudited Actuals | 2023-24 Budget |
|---------------------------|--------------------------------|---------------------------------|-------------------|
| 6500 | Special Education | 1,123,309.78 | 1,123,309.78 |
| 6546 | Mental Health-Related Services | 263,912.54 | 263,912.54 |
| 9010 | Other Restricted Local | 0.00 | 34,613.16 |
| Total, Restricted Balance | | 1,387,222.32 | 1,421,835.48 |

Fund 11

Adult Education Fund

This fund is used to account separately for federal, state, and local revenues that are restricted or committed to adult education programs.



| 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 | 46,645.00 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 77,433.00 | 61,143.20 | -21.0% |
| 4) Other Local Revenue | | 8600-8799 | 4,068.24 | 1,200.00 | -70.5% |
| 5) TOTAL, REVENUES | | | 128,146.24 | 62,343.20 | -51.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 43,935.46 | 11,978.80 | -72.7% |
| 2) Classified Salaries | | 2000-2999 | 29,517.70 | 24,128.56 | -18.3% |
| 3) Employee Benefits | | 3000-3999 | 44,379.93 | 22,167.26 | -50.1% |
| 4) Books and Supplies | | 4000-4999 | 13,736.58 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 2,868.58 | New |
| 9) TOTAL, EXPENDITURES | | | 131,569.67 | 61,143.20 | -53.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (3,423.43) | 1,200.00 | -135.1% |
| 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) | | | (3,423.43) | 1,200.00 | -135.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 19,858.67 | 16,435.24 | -17.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 19,858.67 | 16,435.24 | -17.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 19,858.67 | 16,435.24 | -17.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 16,435.24 | 17,635.24 | 7.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| 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 | 1,512.56 | 2,712.56 | 79.3% |
| Adult Education | 0000 | 9780 | 1,512.56 | | |
| Fair Market Value Adjustment (\$1,020.38) | 0000 | 9780 | | 2,712.56 | |
| Adult Education | 0000 | 9780 | | | |
| Fair Market Value Adjustment (\$1,020.38) | 0000 | 9780 | | | |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | | | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 11,025.91 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (1,020.38) | | |
| b) in Banks | | 9120 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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 | 46,639.79 | | |
| 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 | | | 56,645.32 | | |
| 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 | 15,155.47 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 25,054.61 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 40,210.08 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 16,435.24 | | |
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | | | |
| Federal Sources | | 8287 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 46,645.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 46,645.00 | 0.00 | -100.0% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 73,727.00 | 60,240.20 | -18.3% |
| All Other State Revenue | All Other | 8590 | 3,706.00 | 903.00 | -75.6% |
| TOTAL, OTHER STATE REVENUE | | | 77,433.00 | 61,143.20 | -21.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,237.91 | 1,200.00 | -3.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 2,830.33 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| TOTAL, OTHER LOCAL REVENUE | | | 4,068.24 | 1,200.00 | -70.5% |
| TOTAL, REVENUES | | | 128,146.24 | 62,343.20 | -51.3% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 43,935.46 | 11,978.80 | -72.7% |
| 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 | | | 43,935.46 | 11,978.80 | -72.7% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 29,517.70 | 13,286.08 | -55.0% |
| 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 | 10,842.48 | New |
| TOTAL, CLASSIFIED SALARIES | | | 29,517.70 | 24,128.56 | -18.3% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 12,069.78 | 3,190.95 | -73.6% |
| PERS | | 3201-3202 | 7,488.50 | 6,437.50 | -14.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,831.34 | 1,969.22 | -30.4% |
| Health and Welfare Benefits | | 3401-3402 | 17,459.62 | 8,383.18 | -52.0% |
| Unemployment Insurance | | 3501-3502 | 323.19 | 121.40 | -62.4% |
| Workers' Compensation | | 3601-3602 | 1,382.69 | 687.05 | -50.3% |
| OPEB, Allocated | | 3701-3702 | 2,824.81 | 1,377.96 | -51.2% |
| 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 | | | 44,379.93 | 22,167.26 | -50.1% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 7,121.58 | 0.00 | -100.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 6,615.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 13,736.58 | 0.00 | -100.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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% |
| 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 | 2,868.58 | New |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 2,868.58 | New |
| TOTAL, EXPENDITURES | | | 131,569.67 | 61,143.20 | -53.5% |
| 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 | | | | | |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| 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 | 46,645.00 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 77,433.00 | 61,143.20 | -21.0% |
| 4) Other Local Revenue | | 8600-8799 | 4,068.24 | 1,200.00 | -70.5% |
| 5) TOTAL, REVENUES | | | 128,146.24 | 62,343.20 | -51.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 82,149.17 | 16,047.57 | -80.5% |
| 2) Instruction - Related Services | 2000-2999 | | 49,420.50 | 42,227.05 | -14.6% |
| 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 | 2,868.58 | New |
| 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 | | | 131,569.67 | 61,143.20 | -53.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (3,423.43) | 1,200.00 | -135.1% |
| 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) | | | (3,423.43) | 1,200.00 | -135.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 19,858.67 | 16,435.24 | -17.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 19,858.67 | 16,435.24 | -17.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 19,858.67 | 16,435.24 | -17.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 16,435.24 | 17,635.24 | 7.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 14,922.68 | 14,922.68 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,512.56 | 2,712.56 | 79.3% |
| Adult Education | 0000 | 9780 | 1,512.56 | | |
| Fair Market Value Adjustment (\$1,020.38) | 0000 | 9780 | | | |
| Adult Education | 0000 | 9780 | | 2,712.56 | |
| Fair Market Value Adjustment (\$1,020.38) | 0000 | 9780 | | | |
| 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 |
|---------------------------|-------------------------|---------------------------------|-------------------|
| 6391 | Adult Education Program | 14,922.68 | 14,922.68 |
| Total, Restricted Balance | | 14,922.68 | 14,922.68 |

Fund 12

Child Development Fund

This fund is used to account separately for federal, state, and local revenues to operate child development programs.



| 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 | 601,057.00 | 319,207.42 | -46.9% |
| 3) Other State Revenue | | 8300-8599 | 737,649.38 | 756,767.85 | 2.6% |
| 4) Other Local Revenue | | 8600-8799 | 247,784.12 | 238,853.00 | -3.6% |
| 5) TOTAL, REVENUES | | | 1,586,490.50 | 1,314,828.27 | -17.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 5,381.20 | 5,491.75 | 2.1% |
| 2) Classified Salaries | | 2000-2999 | 411,085.63 | 391,564.95 | -4.7% |
| 3) Employee Benefits | | 3000-3999 | 246,505.35 | 237,773.53 | -3.5% |
| 4) Books and Supplies | | 4000-4999 | 50,395.00 | 100,140.30 | 98.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 708,905.10 | 486,118.05 | -31.4% |
| 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 | 118,309.49 | 95,177.10 | -19.6% |
| 9) TOTAL, EXPENDITURES | | | 1,540,581.77 | 1,316,265.68 | -14.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 45,908.73 | (1,437.41) | -103.1% |
| 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) | | | 45,908.73 | (1,437.41) | -103.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 100,206.82 | 146,115.55 | 45.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 100,206.82 | 146,115.55 | 45.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 100,206.82 | 146,115.55 | 45.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 146,115.55 | 144,678.14 | -1.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 145,164.98 | 143,727.57 | -1.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 950.57 | 950.57 | 0.0% |
| Fund 12 Child Development MAA | 0000 | 9780 | 950.57 | | |
| Fair Market Value Adjustment (\$599.84) | 0000 | 9780 | 0.00 | | |
| Fund 12 - Child Development MAA | 0000 | 9780 | | 950.57 | |
| Fair Market Value Adjustment (\$599.84) | 0000 | 9780 | | | |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 17,433.38 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (599.84) | | |
| b) in Banks | | 9120 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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 | 453,303.71 | | |
| 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 | | | 470,137.25 | | |
| 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 | 29,236.68 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 269,209.40 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 25,575.62 | | |
| 6) TOTAL, LIABILITIES | | | 324,021.70 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 146,115.55 | | |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 601,057.00 | 319,207.42 | -46.9% |
| TOTAL, FEDERAL REVENUE | | | 601,057.00 | 319,207.42 | -46.9% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 737,649.38 | 756,767.85 | 2.6% |
| TOTAL, OTHER STATE REVENUE | | | 737,649.38 | 756,767.85 | 2.6% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,739.75 | 2,600.00 | -5.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 1,309.90 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 236,029.00 | 236,253.00 | 0.1% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 7,705.47 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 247,784.12 | 238,853.00 | -3.6% |
| TOTAL, REVENUES | | | 1,586,490.50 | 1,314,828.27 | -17.1% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 5,381.20 | 3,291.75 | -38.8% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Other Certificated Salaries | | 1900 | 0.00 | 2,200.00 | New |
| TOTAL, CERTIFICATED SALARIES | | | 5,381.20 | 5,491.75 | 2.1% |
| 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 | 7,575.00 | 20,659.56 | 172.7% |
| Clerical, Technical and Office Salaries | | 2400 | 403,510.63 | 370,905.39 | -8.1% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 411,085.63 | 391,564.95 | -4.7% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 94,519.55 | 90,399.61 | -4.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 30,310.91 | 28,159.52 | -7.1% |
| Health and Welfare Benefits | | 3401-3402 | 96,841.73 | 96,769.58 | -0.1% |
| Unemployment Insurance | | 3501-3502 | 1,919.33 | 189.14 | -90.1% |
| Workers' Compensation | | 3601-3602 | 7,735.80 | 7,322.66 | -5.3% |
| OPEB, Allocated | | 3701-3702 | 15,178.03 | 14,933.02 | -1.6% |
| 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 | | | 246,505.35 | 237,773.53 | -3.5% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 1,335.58 | 0.00 | -100.0% |
| Materials and Supplies | | 4300 | 44,179.37 | 100,140.30 | 126.7% |
| Noncapitalized Equipment | | 4400 | 4,880.05 | 0.00 | -100.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 50,395.00 | 100,140.30 | 98.7% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 106,811.33 | 98,400.00 | -7.9% |
| Travel and Conferences | | 5200 | 3,814.27 | 14,944.00 | 291.8% |
| Dues and Memberships | | 5300 | 7,603.00 | 8,050.00 | 5.9% |
| 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 | 3,600.00 | 3,600.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 10,320.00 | 7,700.00 | -25.4% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 571,435.59 | 346,222.24 | -39.4% |
| Communications | | 5900 | 5,320.91 | 7,201.81 | 35.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 708,905.10 | 486,118.05 | -31.4% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 118,309.49 | 95,177.10 | -19.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 118,309.49 | 95,177.10 | -19.6% |
| TOTAL, EXPENDITURES | | | 1,540,581.77 | 1,316,265.68 | -14.6% |
| INTERFUND TRANSFERS | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| 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 | 601,057.00 | 319,207.42 | -46.9% |
| 3) Other State Revenue | | 8300-8599 | 737,649.38 | 756,767.85 | 2.6% |
| 4) Other Local Revenue | | 8600-8799 | 247,784.12 | 238,853.00 | -3.6% |
| 5) TOTAL, REVENUES | | | 1,586,490.50 | 1,314,828.27 | -17.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 1,422,272.28 | 1,221,088.58 | -14.1% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 118,309.49 | 95,177.10 | -19.6% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,540,581.77 | 1,316,265.68 | -14.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 45,908.73 | (1,437.41) | -103.1% |
| 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) | | | 45,908.73 | (1,437.41) | -103.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 100,206.82 | 146,115.55 | 45.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 100,206.82 | 146,115.55 | 45.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 100,206.82 | 146,115.55 | 45.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 146,115.55 | 144,678.14 | -1.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 145,164.98 | 143,727.57 | -1.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 950.57 | 950.57 | 0.0% |
| Fund 12 Child Development MAA | 0000 | 9780 | 950.57 | | |
| Fair Market Value Adjustment (\$599.84) | 0000 | 9780 | 0.00 | | |
| Fund 12 - Child Development MAA | 0000 | 9780 | | 950.57 | |
| Fair Market Value Adjustment (\$599.84) | 0000 | 9780 | | | |
| 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 |
|---------------------------|---|---------------------------------|-------------------|
| 6131 | Child Development: Resource & Referral Reserve Account for Department of Social Services Programs | 11,273.29 | 11,273.29 |
| 9010 | Other Restricted Local | 133,891.69 | 132,454.28 |
| Total, Restricted Balance | | 145,164.98 | 143,727.57 |

Fund 13

Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state, and local revenues to operate the food service program



| 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 | 64,577.47 | 77,500.00 | 20.0% |
| 3) Other State Revenue | | 8300-8599 | 87,910.84 | 73,500.00 | -16.4% |
| 4) Other Local Revenue | | 8600-8799 | 1,339.09 | 500.00 | -62.7% |
| 5) TOTAL, REVENUES | | | 153,827.40 | 151,500.00 | -1.5% |
| 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 | 192,707.51 | 211,850.00 | 9.9% |
| 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 | | | 192,707.51 | 211,850.00 | 9.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (38,880.11) | (60,350.00) | 55.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 25,000.00 | 60,850.00 | 143.4% |
| 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 | | | 25,000.00 | 60,850.00 | 143.4% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (13,880.11) | 500.00 | -103.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 59,517.39 | 45,637.28 | -23.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 59,517.39 | 45,637.28 | -23.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 59,517.39 | 45,637.28 | -23.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 45,637.28 | 46,137.28 | 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 | | | | | |
| 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% |
| Fair Market Value Adjustment (\$781.49) | 0000 | 9780 | 0.00 | | |
| Fair Market Value Adjustment (\$781.49) | 0000 | 9780 | | | |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | | | | |
| Unassigned/Unappropriated Amount | | 9790 | (781.49) | (781.49) | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 21,729.63 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (781.49) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 25,303.14 | | |
| 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 | | | 46,251.28 | | |
| 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 | 614.00 | | |
| 6) TOTAL, LIABILITIES | | | 614.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 45,637.28 | | |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 64,577.47 | 77,500.00 | 20.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 64,577.47 | 77,500.00 | 20.0% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 87,910.84 | 73,500.00 | -16.4% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 87,910.84 | 73,500.00 | -16.4% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 424.81 | 500.00 | 17.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 914.28 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,339.09 | 500.00 | -62.7% |
| TOTAL, REVENUES | | | 153,827.40 | 151,500.00 | -1.5% |
| 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 | 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% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 192,707.51 | 211,850.00 | 9.9% |
| TOTAL, BOOKS AND SUPPLIES | | | 192,707.51 | 211,850.00 | 9.9% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 192,707.51 | 211,850.00 | 9.9% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 25,000.00 | 60,850.00 | 143.4% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 25,000.00 | 60,850.00 | 143.4% |
| 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 | | | | | |
| 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 | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| (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) | | | 25,000.00 | 60,850.00 | 143.4% |

| 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 | 64,577.47 | 77,500.00 | 20.0% |
| 3) Other State Revenue | | 8300-8599 | 87,910.84 | 73,500.00 | -16.4% |
| 4) Other Local Revenue | | 8600-8799 | 1,339.09 | 500.00 | -62.7% |
| 5) TOTAL, REVENUES | | | 153,827.40 | 151,500.00 | -1.5% |
| 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 | | 192,707.51 | 211,850.00 | 9.9% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 192,707.51 | 211,850.00 | 9.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (38,880.11) | (60,350.00) | 55.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 25,000.00 | 60,850.00 | 143.4% |
| 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 | | | 25,000.00 | 60,850.00 | 143.4% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (13,880.11) | 500.00 | -103.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 59,517.39 | 45,637.28 | -23.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 59,517.39 | 45,637.28 | -23.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 59,517.39 | 45,637.28 | -23.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 45,637.28 | 46,137.28 | 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 | 46,418.77 | 46,918.77 | 1.1% |
| 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% |
| Fair Market Value Adjustment (\$781.49) | 0000 | 9780 | 0.00 | | |
| Fair Market Value Adjustment (\$781.49) | 0000 | 9780 | | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (781.49) | (781.49) | 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) | 46,418.77 | 46,918.77 |
| Total, Restricted Balance | | 46,418.77 | 46,918.77 |

Fund 14

Deferred Maintenance Fund

This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes.



| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 500,000.00 | 200,000.00 | -60.0% |
| 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 | 15,437.76 | 13,000.00 | -15.8% |
| 5) TOTAL, REVENUES | | | 515,437.76 | 213,000.00 | -58.7% |
| 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 | 50,000.00 | New |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 41,516.25 | 655,000.00 | 1,477.7% |
| 6) Capital Outlay | | 6000-6999 | 107,671.37 | 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 | | | 149,187.62 | 705,000.00 | 372.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 366,250.14 | (492,000.00) | -234.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 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) | | | 366,250.14 | (492,000.00) | -234.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,012,012.57 | 1,378,262.71 | 36.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,012,012.57 | 1,378,262.71 | 36.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,012,012.57 | 1,378,262.71 | 36.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,378,262.71 | 886,262.71 | -35.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| 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 | 1,378,262.71 | 886,262.71 | -35.7% |
| Deferred Maintenance | 0000 | 9780 | 1,378,262.71 | | |
| Fair Market Value Adjustment (\$35,349.37) | 0000 | 9780 | | | |
| Fund 14 - Deferred Maintenance | 0000 | 9780 | | 886,262.71 | |
| Fair Market Value Adjustment (\$35,349.37) | 0000 | 9780 | | | |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | | | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 955,128.33 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (35,349.37) | | |
| b) in Banks | | 9120 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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 | 500,000.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 1,419,778.96 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 41,516.25 | | |
| 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 | | | 41,516.25 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 1,378,262.71 | | |
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 500,000.00 | 200,000.00 | -60.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 500,000.00 | 200,000.00 | -60.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 17,116.89 | 13,000.00 | -24.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (1,679.13) | 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 | | | 15,437.76 | 13,000.00 | -15.8% |
| TOTAL, REVENUES | | | 515,437.76 | 213,000.00 | -58.7% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 50,000.00 | New |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 50,000.00 | New |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 41,516.25 | 655,000.00 | 1,477.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 41,516.25 | 655,000.00 | 1,477.7% |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 107,671.37 | 0.00 | -100.0% |
| 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 | | | 107,671.37 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 149,187.62 | 705,000.00 | 372.6% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| 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 | | | | | |
| 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 | | | | | |
| 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 | 500,000.00 | 200,000.00 | -60.0% |
| 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 | 15,437.76 | 13,000.00 | -15.8% |
| 5) TOTAL, REVENUES | | | 515,437.76 | 213,000.00 | -58.7% |
| 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 | | 149,187.62 | 705,000.00 | 372.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 149,187.62 | 705,000.00 | 372.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 366,250.14 | (492,000.00) | -234.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 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) | | | 366,250.14 | (492,000.00) | -234.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,012,012.57 | 1,378,262.71 | 36.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,012,012.57 | 1,378,262.71 | 36.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,012,012.57 | 1,378,262.71 | 36.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,378,262.71 | 886,262.71 | -35.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,378,262.71 | 886,262.71 | -35.7% |
| Deferred Maintenance | 0000 | 9780 | 1,378,262.71 | | |
| Fair Market Value Adjustment (\$35,349.37) | 0000 | 9780 | | | |
| Fund 14 - Deferred Maintenance | 0000 | 9780 | | 886,262.71 | |
| Fair Market Value Adjustment (\$35,349.37) | 0000 | 9780 | | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

Fund 17

Special Reserve Fund

This fund is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay.



| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFE Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 18,020.27 | 40,000.00 | 122.0% |
| 5) TOTAL, REVENUES | | | 18,020.27 | 40,000.00 | 122.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 18,020.27 | 40,000.00 | 122.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 520,000.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 520,000.00 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 538,020.27 | 40,000.00 | -92.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,566,781.84 | 3,104,802.11 | 21.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,566,781.84 | 3,104,802.11 | 21.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,566,781.84 | 3,104,802.11 | 21.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,104,802.11 | 3,144,802.11 | 1.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 3,104,802.11 | 3,144,802.11 | 1.3% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 3,224,127.29 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (119,325.18) | | |
| 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 | 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 | | | 3,104,802.11 | | |
| 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 with line F2) (G10 + H2) - (I6 + J2) | | | 3,104,802.11 | | |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 51,947.15 | 40,000.00 | -23.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (33,926.88) | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 18,020.27 | 40,000.00 | 122.0% |
| TOTAL, REVENUES | | | 18,020.27 | 40,000.00 | 122.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 520,000.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 520,000.00 | 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% |
| CONTRIBUTIONS | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| (a-b+e) | | | 520,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 18,020.27 | 40,000.00 | 122.0% |
| 5) TOTAL, REVENUES | | | 18,020.27 | 40,000.00 | 122.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 18,020.27 | 40,000.00 | 122.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 520,000.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 520,000.00 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 538,020.27 | 40,000.00 | -92.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,566,781.84 | 3,104,802.11 | 21.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,566,781.84 | 3,104,802.11 | 21.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,566,781.84 | 3,104,802.11 | 21.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,104,802.11 | 3,144,802.11 | 1.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 3,104,802.11 | 3,144,802.11 | 1.3% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

Fund 35

County School Facilities Fund

This fund is used primarily to account for new school facility construction, modernization projects, and facility hardship grants.



| 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 | 960,725.96 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 169,433.32 | 14,000.00 | -91.7% |
| 5) TOTAL, REVENUES | | | 1,130,159.28 | 14,000.00 | -98.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,130,159.28 | 14,000.00 | -98.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 360,625.57 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (360,625.57) | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 769,533.71 | 14,000.00 | -98.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | (31,610.39) | 737,923.32 | -2,434.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | (31,610.39) | 737,923.32 | -2,434.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | (31,610.39) | 737,923.32 | -2,434.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 737,923.32 | 751,923.32 | 1.9% |
| 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 | 766,283.53 | 780,283.53 | 1.8% |
| 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% |
| Fair Market Value Adjustment (\$28,360.21) | 0000 | 9780 | 0.00 | 0.00 | |
| Fair Market Value Adjustment (\$28,360.21) | 0000 | 9780 | | 0.00 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (28,360.21) | (28,360.21) | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9110 | 766,283.53 | | |
| | | 9111 | (28,360.21) | | |
| b) in Banks | | | | | |
| | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | | | | |
| | | 9130 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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 | | | 737,923.32 | | |
| 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) | | | 737,923.32 | | |
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| School Facilities Apportionments | | 8545 | 960,725.96 | 0.00 | -100.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 960,725.96 | 0.00 | -100.0% |
| OTHER LOCAL REVENUE | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 161,614.53 | 14,000.00 | -91.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 7,818.79 | 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 | | | 169,433.32 | 14,000.00 | -91.7% |
| TOTAL, REVENUES | | | 1,130,159.28 | 14,000.00 | -98.8% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference | |
|--|----------------|---------------------------------------|------------------------------|-------------------|-----------------------|------|
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% | |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% | |
| BOOKS AND SUPPLIES | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% | |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% | |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% | |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% | |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% | |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% | |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% | |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% | |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% | |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% | |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% | |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% | |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% | |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% | |
| CAPITAL OUTLAY | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% | |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% | |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% | |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% | |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% | |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | |
| Other Transfers Out | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | |
| | | To Districts or Charter Schools | 7211 | 0.00 | 0.00 | 0.0% |
| | | To County Offices | 7212 | 0.00 | 0.00 | 0.0% |
| | | To JPAs | 7213 | 0.00 | 0.00 | 0.0% |
| | | All Other Transfers Out to All Others | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | |
| | | Debt Service - Interest | 7438 | 0.00 | 0.00 | 0.0% |
| | | Other Debt Service - Principal | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | |
| | | | 0.00 | 0.00 | 0.0% | |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% | |
| INTERFUND TRANSFERS | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds | | | | | | |
| | | 8913 | 0.00 | 0.00 | 0.0% | |
| Other Authorized Interfund Transfers In | | | | | | |
| | | 8919 | 0.00 | 0.00 | 0.0% | |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | | | | |
| | | | 0.00 | 0.00 | 0.0% | |
| INTERFUND TRANSFERS OUT | | | | | | |
| To: State School Building Fund/County School Facilities Fund | | | | | | |
| | | 7613 | 0.00 | 0.00 | 0.0% | |
| Other Authorized Interfund Transfers Out | | | | | | |
| | | 7619 | 360,625.57 | 0.00 | -100.0% | |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | | | | |
| | | | 360,625.57 | 0.00 | -100.0% | |
| OTHER SOURCES/USES | | | | | | |
| SOURCES | | | | | | |
| Proceeds | | | | | | |
| Proceeds from Disposal of Capital Assets | | | | | | |
| | | 8953 | 0.00 | 0.00 | 0.0% | |
| Other Sources | | | | | | |
| Long-Term Debt Proceeds | | | | | | |
| Proceeds from Certificates of Participation | | | | | | |
| | | 8971 | 0.00 | 0.00 | 0.0% | |
| Proceeds from Leases | | | | | | |
| | | 8972 | 0.00 | 0.00 | 0.0% | |
| Proceeds from Lease Revenue Bonds | | | | | | |
| | | 8973 | 0.00 | 0.00 | 0.0% | |
| Proceeds from SBITAs | | | | | | |
| | | 8974 | 0.00 | 0.00 | 0.0% | |
| All Other Financing Sources | | | | | | |
| | | 8979 | 0.00 | 0.00 | 0.0% | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| (c) TOTAL, SOURCES | | | 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 + e) | | | (360,625.57) | 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 | 960,725.96 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 169,433.32 | 14,000.00 | -91.7% |
| 5) TOTAL, REVENUES | | | 1,130,159.28 | 14,000.00 | -98.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 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) | | | 1,130,159.28 | 14,000.00 | -98.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 360,625.57 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (360,625.57) | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 769,533.71 | 14,000.00 | -98.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | (31,610.39) | 737,923.32 | -2,434.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | (31,610.39) | 737,923.32 | -2,434.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | (31,610.39) | 737,923.32 | -2,434.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 737,923.32 | 751,923.32 | 1.9% |
| 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 | 766,283.53 | 780,283.53 | 1.8% |
| 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% |
| Fair Market Value Adjustment (\$28,360.21) | 0000 | 9780 | 0.00 | | |
| Fair Market Value Adjustment (\$28,360.21) | 0000 | 9780 | | 0.00 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (28,360.21) | (28,360.21) | 0.0% |

| Resource | Description | 2022-23 Unaudited Actuals | 2023-24 Budget |
|---------------------------|----------------------------------|---------------------------------|-------------------|
| 7710 | State School Facilities Projects | 766,283.53 | 780,283.53 |
| Total, Restricted Balance | | 766,283.53 | 780,283.53 |

Fund 56

Debt Service Fund

This fund is used for the accumulation of resources for and the retirement of principal and interest on general long-term debt



| 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 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 2,254,057.15 | 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 | | | 2,254,057.15 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,254,057.15 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 2,254,057.15 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 2,254,057.15 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 2,254,057.15 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,254,057.15 | 2,254,057.15 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 2,254,057.15 | 2,254,057.15 | 0.0% |
| COP | 0000 | 9760 | 2,254,057.15 | | |
| COP | 0000 | 9760 | | 2,254,057.15 | |
| 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 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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 | 2,254,057.15 | | |
| 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 | | | 2,254,057.15 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 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) | | | 2,254,057.15 | | |
| 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 | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 2,254,057.15 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 2,254,057.15 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 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 | | | | | |

| 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) | | | 2,254,057.15 | 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 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 2,254,057.15 | 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 | | | 2,254,057.15 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,254,057.15 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 2,254,057.15 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 2,254,057.15 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 2,254,057.15 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,254,057.15 | 2,254,057.15 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 2,254,057.15 | 2,254,057.15 | 0.0% |
| COP | 0000 | 9760 | 2,254,057.15 | | |
| COP | 0000 | 9760 | | 2,254,057.15 | |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

Fund 71

Retiree Benefit Fund

This fund exists to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees' retirement benefits, or both.



| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFE Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,883,205.68 | 1,500,000.00 | -20.3% |
| 5) TOTAL, REVENUES | | | 1,883,205.68 | 1,500,000.00 | -20.3% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 743,401.51 | 809,786.00 | 8.9% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 743,401.51 | 809,786.00 | 8.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,139,804.17 | 690,214.00 | -39.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 1,139,804.17 | 690,214.00 | -39.4% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 10,919,745.42 | 12,059,549.59 | 10.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 10,919,745.42 | 12,059,549.59 | 10.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 10,919,745.42 | 12,059,549.59 | 10.4% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 12,059,549.59 | 12,749,763.59 | 5.7% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 12,059,549.59 | 12,749,763.59 | 5.7% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 12,059,549.59 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) Fixed Assets | | 9400 | | | |
| 11) TOTAL, ASSETS | | | 12,059,549.59 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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) Long-Term Liabilities | | | | | |
| b) Net Pension Liability | | 9663 | 0.00 | | |
| c) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| d) Compensated Absences | | 9665 | 0.00 | | |
| e) COPs Payable | | 9666 | 0.00 | | |
| f) Leases Payable | | 9667 | 0.00 | | |
| g) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| h) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2) | | | 12,059,549.59 | | |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 804,200.52 | 500,000.00 | -37.8% |
| Fees and Contracts | | | | | |
| In-District Premiums/ | | | | | |
| Contributions | | 8674 | 1,079,005.16 | 1,000,000.00 | -7.3% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,883,205.68 | 1,500,000.00 | -20.3% |
| TOTAL, REVENUES | | | 1,883,205.68 | 1,500,000.00 | -20.3% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | |
| Operating Expenditures | | 5800 | 743,401.51 | 809,786.00 | 8.9% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 743,401.51 | 809,786.00 | 8.9% |
| TOTAL, EXPENSES | | | 743,401.51 | 809,786.00 | 8.9% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 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 | | | 0.00 | 0.00 | 0.0% |
| (a + c + 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 | 1,883,205.68 | 1,500,000.00 | -20.3% |
| 5) TOTAL, REVENUES | | | 1,883,205.68 | 1,500,000.00 | -20.3% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 743,401.51 | 809,786.00 | 8.9% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 743,401.51 | 809,786.00 | 8.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 1,139,804.17 | 690,214.00 | -39.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 1,139,804.17 | 690,214.00 | -39.4% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 10,919,745.42 | 12,059,549.59 | 10.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 10,919,745.42 | 12,059,549.59 | 10.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 10,919,745.42 | 12,059,549.59 | 10.4% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 12,059,549.59 | 12,749,763.59 | 5.7% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 12,059,549.59 | 12,749,763.59 | 5.7% |

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

Other Forms

Form A - Average Daily Attendance

Form ASSET

Form DEBT

**Form ESMOE - Every Student Succeeds Act
Maintenance of Effort**

Form GANN

Form ICR - Indirect Cost Rate

Form L - Lottery

Form PCR - Program Cost Report

**Form PCRAF - Program Cost Report Schedule of
Allocation Factors**



| 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) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2022-23 Unaudited Actuals | | | 2023-24 Budget | | |
|--|---------------------------|------------------|------------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| B. COUNTY OFFICE OF EDUCATION | | | | | | |
| 1. County Program Alternative Education Grant ADA | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Juvenile Halls, Homes, and Camps | 65.28 | 65.50 | 65.50 | 67.94 | 67.94 | 67.94 |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 835.75 | 873.08 | 873.08 | 849.06 | 859.06 | 859.06 |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 901.03 | 938.58 | 938.58 | 917.00 | 927.00 | 927.00 |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Special Education-Special Day Class | 76.59 | 79.45 | 79.45 | 76.59 | 76.59 | 76.59 |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Special Education Extended Year | 4.57 | 4.57 | 4.57 | 4.57 | 4.57 | 4.57 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f) | 81.16 | 84.02 | 84.02 | 81.16 | 81.16 | 81.16 |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 982.19 | 1,022.60 | 1,022.60 | 998.16 | 1,008.16 | 1,008.16 |
| 4. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5. County Operations Grant ADA | 33,557.14 | 33,539.69 | 33,539.69 | 33,287.63 | 33,287.63 | 33,287.63 |
| 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2022-23 Unaudited Actuals | | | 2023-24 Budget | | |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. | | | | | | |
| Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | | | | | | |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | 137.98 | 137.98 | 137.98 | 135.00 | 135.00 | 135.00 |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 137.98 | 137.98 | 137.98 | 135.00 | 135.00 | 135.00 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 137.98 | 137.98 | 137.98 | 135.00 | 135.00 | 135.00 |

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 |
|---|-----------------------------|---------------------------------------|------------------------------|------------|--------------|------------------------------|
| Governmental Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | 4,026,777.83 | | 4,026,777.83 | | | 4,026,777.83 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | 4,026,777.83 | 0.00 | 4,026,777.83 | 0.00 | 0.00 | 4,026,777.83 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 62,422.50 | | 62,422.50 | | | 62,422.50 |
| Buildings | 29,659,481.46 | | 29,659,481.46 | 116,075.11 | | 29,775,556.57 |
| Equipment | 3,300,140.47 | | 3,300,140.47 | 78,860.06 | | 3,379,000.53 |
| Total capital assets being depreciated | 33,022,044.43 | 0.00 | 33,022,044.43 | 194,935.17 | 0.00 | 33,216,979.60 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | (53,413.23) | | (53,413.23) | | 3,942.82 | (57,356.05) |
| Buildings | (11,369,172.98) | | (11,369,172.98) | | 1,225,781.66 | (12,594,954.64) |
| Equipment | (2,411,417.96) | | (2,411,417.96) | | 176,361.92 | (2,587,779.88) |
| Total accumulated depreciation | (13,834,004.17) | 0.00 | (13,834,004.17) | 0.00 | 1,406,086.40 | (15,240,090.57) |
| Total capital assets being depreciated, net excluding lease and subscription assets | 19,188,040.26 | 0.00 | 19,188,040.26 | 194,935.17 | 1,406,086.40 | 17,976,889.03 |
| Lease Assets | | | 0.00 | | | 0.00 |
| Accumulated amortization for lease assets | | | 0.00 | | | 0.00 |
| Total lease assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Subscription Assets | | | 0.00 | | | 0.00 |
| Accumulated amortization for subscription assets | | | 0.00 | | | 0.00 |
| Total subscription assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Governmental activity capital assets, net | 23,214,818.09 | 0.00 | 23,214,818.09 | 194,935.17 | 1,406,086.40 | 22,003,666.86 |
| Business-Type Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | | | 0.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total capital assets being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total accumulated depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total capital assets being depreciated, net excluding lease and subscription assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Lease Assets | | | 0.00 | | | 0.00 |
| Accumulated amortization for lease assets | | | 0.00 | | | 0.00 |
| Total lease assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Subscription Assets | | | 0.00 | | | 0.00 |
| Accumulated amortization for subscription assets | | | 0.00 | | | 0.00 |
| Total subscription assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Business-type activity capital assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| 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 | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | 7,409,779.00 | | 7,409,779.00 | | 392,587.00 | 7,017,192.00 | 624,755.00 |
| 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 | 513,856.92 | | 513,856.92 | 30,232.44 | | 544,089.36 | |
| Subscription Liability | | | 0.00 | | | 0.00 | |
| Governmental activities long-term liabilities | 7,923,635.92 | 0.00 | 7,923,635.92 | 30,232.44 | 392,587.00 | 7,561,281.36 | 624,755.00 |
| 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 | 61,265,838.32 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 3,037,137.96 |
| 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 | 2,386,105.40 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 except 6600, 6910 | 286,036.70 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 624,755.87 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 3,318,821.23 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 2,799,057.15 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 11,272.91 |
| 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. | | | 0.00 |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 9,426,049.26 |
| D. Plus additional MOE expenditures: | All | All | 1000-7143, 7300-7439 | 38,880.11 |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | | | minus 8000-8699 | |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | 0.00 |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 48,841,531.21 |
| Section II - Expenditures Per ADA | | | | 2022-23 Annual ADA/Exps. Per ADA |
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9) | | | | 1,076.56 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | | | 45,368.15 |

| 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.) | 44,137,340.27 | 44,524.71 |
| 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) | 44,137,340.27 | 44,524.71 |
| B. Required effort (Line A.2 times 90%) | 39,723,606.24 | 40,072.24 |
| C. Current year expenditures (Line I.E and Line II.B) | 48,841,531.21 | 45,368.15 |
| 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 COE's prior year Gann data reported to the CDE. LCFF data are from the 2021-22 Annual County LCFF Calculation funding exhibit.) | | | | | | |
| PRIOR YEAR APPROPRIATIONS LIMIT | | | | | | |
| 1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion. | 12,507,736.67 | | 12,507,736.67 | | | 13,571,759.00 |
| 2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1) | 4,601,049.68 | | 4,601,049.68 | | | 5,811,491.53 |
| 3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column) | 17,108,786.35 | 0.00 | 17,108,786.35 | | | 19,383,250.53 |
| PRIOR YEAR GANN ADA | | | | | | |
| 4. Program ADA (Preload/Line B3, PY column) | 870.25 | 0.00 | 870.25 | | | 938.58 |
| 5. Other ADA (Preload/Line B4, PY column) | 29,272.68 | 0.00 | 29,272.68 | | | 28,838.03 |
| PRIOR YEAR LCFF | | | | | | |
| 6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2021-22 Annual County LCFF Calculation) | 13,571,759.00 | | 13,571,759.00 | | | 13,571,759.00 |
| 7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2021-22 Annual County LCFF Calculation) | 4,992,457.00 | | 4,992,457.00 | | | 4,992,457.00 |
| Adjustments to 2021-22 | | | Adjustments to 2022-23 | | | |
| ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA | | | | | | |
| ADJUSTMENTS TO PRIOR YEAR LIMIT | | | | | | |
| 8. Reorganizations and Other Transfers | | | | | | |
| 9. Temporary Voter Approved Increases | | | | | | |
| 10. Less: Lapses of Voter Approved Increases | | | | | | |
| 11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10) | | 0.00 | | | | 0.00 |
| 12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 13. Adjustments to Other Services Portion (Lines A11 minus A12) | | 0.00 | | | | 0.00 |
| ADJUSTMENTS TO PRIOR YEAR ADA | | | | | | |
| (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above) | | | | | | |
| 14. Adjustments to Program ADA | | 0.00 | | | | 0.00 |
| 15. Adjustments to Other ADA | | 0.00 | | | | 0.00 |
| B. CURRENT YEAR GANN ADA | 2022-23 Annual Report | | | 2023-24 Annual Estimate | | |
| CURRENT YEAR PROGRAM ADA | | | | | | |
| 2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE | | | | | | |
| 1. Total County Program ADA (Form A, Line B1d) | 938.58 | 0.00 | 938.58 | 938.58 | 0.00 | 938.58 |
| 2. Total Charter Schools ADA (Form A, Line C2d plus C6d) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Total Current Year ADA (Lines B1 through B2) | 938.58 | 0.00 | 938.58 | 938.58 | 0.00 | 938.58 |
| 2022-23 P2 Report | | | 2023-24 P2 Estimate | | | |
| | | | 28,838.03 | | | 28,565.05 |
| 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) | 61,684.53 | | 61,684.53 | 62,197.00 | | 62,197.00 |
| 2. Timber Yield Tax (Object 8022) | 8,662.45 | | 8,662.45 | 8,963.00 | | 8,963.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 0.00 | | 0.00 | 1,923.00 | | 1,923.00 |
| 4. Secured Roll Taxes (Object 8041) | 12,955,960.83 | | 12,955,960.83 | 11,986,048.22 | | 11,986,048.22 |
| 5. Unsecured Roll Taxes (Object 8042) | 259,653.53 | | 259,653.53 | 239,036.00 | | 239,036.00 |
| 6. Prior Years' Taxes (Object 8043) | 28,031.36 | | 28,031.36 | 32,727.00 | | 32,727.00 |
| 7. Supplemental Taxes (Object 8044) | 410,349.02 | | 410,349.02 | 272,800.00 | | 272,800.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | 528,556.66 | | 528,556.66 | 506,699.00 | | 506,699.00 |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048) | 3,939.02 | | 3,939.02 | 0.00 | | 0.00 |
| 10. Receipts from County Bd. of Supervisors (Object 8070) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 11. Other In-Lieu Taxes (Object 8082) | 1,041.90 | | 1,041.90 | 0.00 | | 0.00 |
| 12. Comm. Redevelopment Funds (Objects 8047 & 8625) | 2,349,328.88 | | 2,349,328.88 | 1,777,449.00 | | 1,777,449.00 |
| 13. Parcel Taxes (Object 8621) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 15. Penalties and Int. from Delinquent Non-LCFF | | | | | | |

| | 2022-23 Calculations | | | 2023-24 Calculations | | |
|--|----------------------|--------------|----------------------|----------------------|--------------|----------------------|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| Taxes (Object 8629) (Only those for the above taxes) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) | | | | | | |
| 17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16) | 16,607,208.18 | 0.00 | 16,607,208.18 | 14,887,842.22 | 0.00 | 14,887,842.22 |
| OTHER LOCAL REVENUES (Funds 01, 09, and 62) | | | | | | |
| 18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) | | | | | | |
| 19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18) | 16,607,208.18 | 0.00 | 16,607,208.18 | 14,887,842.22 | 0.00 | 14,887,842.22 |
| EXCLUDED APPROPRIATIONS | | | | | | |
| 20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts) | | | 386,435.33 | | | 439,357.37 |
| 20b. Qualified Capital Outlay Projects | | | | | | |
| OTHER EXCLUSIONS | | | | | | |
| 21. Americans with Disabilities Act | | | | | | |
| 22. Unreimbursed Court Mandated Desegregation Costs | | | | | | |
| 23. Other Unfunded Court-ordered or Federal Mandates | | | | | | |
| 24. TOTAL EXCLUSIONS (Lines C20 through C23) | | | 386,435.33 | | | 439,357.37 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 25. LCFF - CY (objects 8011 and 8012) | 19,348,833.85 | | 19,348,833.85 | 21,814,547.78 | | 21,814,547.78 |
| 26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | (38,693.00) | | (38,693.00) | 0.00 | | 0.00 |
| 27. TOTAL STATE AID RECEIVED (Line C25 plus C26) | 19,310,140.85 | 0.00 | 19,310,140.85 | 21,814,547.78 | 0.00 | 21,814,547.78 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799) | 63,144,601.18 | | 63,144,601.18 | 64,200,805.70 | | 64,200,805.70 |
| 29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662) | 368,440.28 | | 368,440.28 | 368,440.28 | | 368,440.28 |
| D. APPROPRIATIONS LIMIT CALCULATIONS | | | | | | |
| PRELIMINARY APPROPRIATIONS LIMIT | | | | | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A12) | | | 12,507,736.67 | | | 13,571,759.00 |
| 2. Inflation Adjustment | | | 1.0755 | | | 1.0444 |
| 3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places) | | | 1.0785 | | | 1.0000 |
| 4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3) | | | 14,508,058.34 | | | 14,174,345.10 |
| 5. Revised Prior Year Other Services Limit (Lines A2 plus A13) | | | 4,601,049.68 | | | 5,811,491.53 |
| 6. Inflation Adjustment | | | 1.0755 | | | 1.0444 |
| 7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places) | | | 0.9852 | | | 0.9905 |
| 8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7) | | | 4,875,192.19 | | | 6,011,861.29 |
| 9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8) | | | 19,383,250.53 | | | 20,186,206.39 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | |
| 10. Local Revenues Excluding Interest (Line C19) | | | 16,607,208.18 | | | 14,887,842.22 |
| 11. Preliminary State Aid Calculation | | | | | | |
| a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero) | | | 3,162,477.68 | | | 5,737,721.54 |
| 12. Local Revenues in Proceeds of Taxes | | | | | | |
| a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a]) | | | 116,030.49 | | | 119,050.71 |
| b. Total Local Proceeds of Taxes (Lines D10 plus D12a) | | | 16,723,238.67 | | | 15,006,892.93 |
| 13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero) | | | 3,046,447.19 | | | 5,618,670.83 |
| 14. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D12b) | | | 16,723,238.67 | | | |
| b. State Subventions (Line D13) | | | 3,046,447.19 | | | |
| c. Less: Excluded Appropriations (Line C24) | | | 386,435.33 | | | |

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 7200-7700, goals 0000 and 9000) 3,417,182.06
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - 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.

n/a

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 40,117,551.08

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) 8.52%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
 (Functions 7200-7600, objects 1000-5999, minus Line B9) 2,859,505.58
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
 (Function 7700, objects 1000-5999, minus Line B10) 1,076,947.17

| | |
|---|---------------|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999) | 55,575.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999) | 28,625.32 |
| 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) | 224,313.22 |
| 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) | 25,155.80 |
| 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) | 4,270,122.10 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | (257,838.69) |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 4,012,283.41 |
| B. Base Costs | |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 19,172,547.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 14,091,208.04 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 5,852,085.64 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 25,712.91 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 2,455,145.81 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 1,625,167.35 |
| 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) | 2,245,312.57 |
| 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) | 774,988.64 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 2,408,471.11 |
| 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) | 1,149,404.92 |
| 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) | 0.00 |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 131,569.67 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 1,315,460.95 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 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) | 51,247,074.60 |
| 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) | 8.33% |
| 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) | 7.83% |

Part IV - Carry-forward Adjustment

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

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

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

| | |
|--|--------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | 4,270,122.10 |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | 120,148.88 |
| 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 (9.07%) times Part III, Line B19); zero if negative | 0.00 |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.07%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.07%) times Part III, Line B19); zero if positive | (257,838.69) |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | (257,838.69) |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | 7.83% |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-128919.34) is applied to the current year calculation and the remainder (\$-128919.35) is deferred to one or more future years: | 8.08% |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-85946.23) is applied to the current year calculation and the remainder (\$-171892.46) is deferred to one or more future years: | 8.16% |
| 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) | (257,838.69) |

Approved indirect cost rate: 9.07%
 Highest rate used in any program: 9.07%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|--|--|-----------|
| 01 | 3010 | 266,760.26 | 24,195.16 | 9.07% |
| 01 | 3025 | 198,533.05 | 18,006.95 | 9.07% |
| 01 | 3183 | 74,726.33 | 6,777.67 | 9.07% |
| 01 | 3212 | 570,977.13 | 51,787.62 | 9.07% |
| 01 | 3213 | 430,522.21 | 39,048.36 | 9.07% |
| 01 | 3305 | 32,258.78 | 2,851.22 | 8.84% |
| 01 | 3310 | 374,975.87 | 28,194.69 | 7.52% |
| 01 | 3345 | 108.00 | 9.80 | 9.07% |
| 01 | 3385 | 93,796.64 | 8,507.36 | 9.07% |
| 01 | 4035 | 14,150.63 | 1,283.46 | 9.07% |
| 01 | 5630 | 116,406.19 | 10,558.04 | 9.07% |
| 01 | 5632 | 67,239.17 | 6,098.59 | 9.07% |
| 01 | 5810 | 309,002.87 | 16,325.86 | 5.28% |
| 01 | 6054 | 11,076.40 | 1,004.63 | 9.07% |
| 01 | 6057 | 14,235.00 | 1,291.12 | 9.07% |
| 01 | 6266 | 299,171.14 | 27,134.82 | 9.07% |
| 01 | 6331 | 183,368.48 | 16,631.52 | 9.07% |
| 01 | 6388 | 524,817.14 | 39,401.40 | 7.51% |
| 01 | 6500 | 10,814,241.18 | 759,272.85 | 7.02% |
| 01 | 6510 | 719,202.56 | 64,506.07 | 8.97% |
| 01 | 6515 | 13,391.40 | 1,214.60 | 9.07% |
| 01 | 6520 | 70,207.21 | 6,367.79 | 9.07% |
| 01 | 6546 | 55,459.68 | 4,890.57 | 8.82% |
| 01 | 6680 | 34,381.59 | 3,118.41 | 9.07% |
| 01 | 6685 | 34,381.59 | 3,118.41 | 9.07% |
| 01 | 6690 | 37,344.11 | 3,387.11 | 9.07% |
| 01 | 6695 | 192,786.49 | 17,485.73 | 9.07% |
| 01 | 7366 | 191,092.64 | 17,232.34 | 9.02% |
| 01 | 7368 | 64,142.90 | 5,817.76 | 9.07% |
| 01 | 7422 | 384,671.49 | 34,889.70 | 9.07% |
| 01 | 7428 | 97,407.06 | 8,834.82 | 9.07% |
| 01 | 7430 | 1,566,819.38 | 141,454.22 | 9.03% |
| 01 | 7810 | 168,171.06 | 7,470.09 | 4.44% |
| 01 | 8150 | 747,835.72 | 67,828.70 | 9.07% |
| 01 | 9010 | 8,002,375.49 | 545,713.02 | 6.82% |
| 09 | 3182 | 202,352.55 | 18,353.38 | 9.07% |
| 09 | 3305 | 5,403.87 | 490.13 | 9.07% |

Unaudited Actuals
2022-23 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

| | | | | |
|----|------|------------|-----------|-------|
| 09 | 3310 | 1,189.15 | 107.85 | 9.07% |
| 09 | 6500 | 102,519.74 | 9,298.54 | 9.07% |
| 12 | 5035 | 179,838.11 | 16,311.31 | 9.07% |
| 12 | 5055 | 48,699.92 | 4,417.08 | 9.07% |
| 12 | 5160 | 321,079.78 | 28,323.78 | 8.82% |
| 12 | 6045 | 6,767.00 | 514.00 | 7.60% |
| 12 | 6100 | 2,294.86 | 208.14 | 9.07% |
| 12 | 6110 | 240,323.65 | 21,797.35 | 9.07% |
| 12 | 6123 | 6,093.68 | 552.70 | 9.07% |
| 12 | 6127 | 212,568.36 | 19,279.95 | 9.07% |
| 12 | 6128 | 110,708.24 | 9,941.47 | 8.98% |
| 12 | 9010 | 187,030.92 | 16,963.71 | 9.07% |

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 | 602,633.14 | 19,774.28 | 85,975.39 | 708,382.81 |
| 2. State Lottery Revenue | 8560 | 265,778.82 | | 132,226.34 | 398,005.16 |
| 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 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | 0.00 | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 868,411.96 | 19,774.28 | 218,201.73 | 1,106,387.97 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 32,341.87 | 0.00 | 0.00 | 32,341.87 |
| 2. Classified Salaries | 2000-2999 | 23,086.13 | 0.00 | 0.00 | 23,086.13 |
| 3. Employee Benefits | 3000-3999 | 3,765.76 | 0.00 | 0.00 | 3,765.76 |
| 4. Books and Supplies | 4000-4999 | 10,271.37 | 0.00 | 5,172.80 | 15,444.17 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 35.21 | 0.00 | | 35.21 |
| 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 | | | 10,000.00 | 10,000.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | 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 | | 0.00 |
| b. To JPAs and All Others | 7213, 7223, 7283, 7299 | 0.00 | 0.00 | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00 | | 0.00 |
| 10. Debt Service | 7400-7499 | 0.00 | 0.00 | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | 0.00 | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11) | | 69,500.34 | 0.00 | 15,172.80 | 84,673.14 |
| C. ENDING BALANCE (Must equal Line A6 minus Line B12) | 979Z | 798,911.62 | 19,774.28 | 203,028.93 | 1,021,714.83 |
| D. COMMENTS: | | | | | |
| Educational and instructional online curriculum | | | | | |

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

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

| Goal | Program/Activity | Direct Costs | | | Central Admin Costs (col. 3 x Sch. CAC line E) Column 4 | Other Costs (Schedule OC) Column 5 | T (|
|----------------------------|---|--|--|--------------------------------------|--|--|--------|
| | | Direct Charged (Schedule DCC) Column 1 | Allocated (Schedule AC) Column 2 | Subtotal (col. 1 + 2) Column 3 | | | |
| Instructional Goals | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 1110 | Regular Education, K-12 | 2,185,587.50 | 59,612.41 | 2,245,199.91 | 254,024.76 | | |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 3500 | County Community Schools | 13,160,633.24 | 1,651,836.18 | 14,812,469.42 | 1,675,901.55 | | |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 3600 | Juvenile Courts | 1,403,044.05 | 156,510.16 | 1,559,554.21 | 176,449.94 | | |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 3800 | Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4620 | Adult Correctional Education | 21,730.05 | 0.00 | 21,730.05 | 2,458.57 | | |
| 4630 | Adult Career Technical Education | 231,047.96 | 18,230.09 | 249,278.05 | 28,203.63 | | |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4900 | Other Supplemental Education | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 5000-5999 | Special Education | 12,850,467.99 | 1,463,349.11 | 14,313,817.10 | 1,619,483.40 | | |
| 6000 | Regional Occupational Ctr/Prg (ROC/P) | 1,191,647.57 | 51,044.26 | 1,242,691.83 | 140,599.73 | | |
| Other Goals | | | | | | | |
| 7110 | Nonagency - Educational | 11,272.91 | 0.00 | 11,272.91 | 1,275.43 | | |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 8100 | Community Services | 1,853,700.48 | 0.00 | 1,853,700.48 | 209,730.02 | | |
| 8500 | Child Care and Development Services | 1,957,971.61 | 0.00 | 1,957,971.61 | 221,527.39 | | |
| 8600 | County Services to Districts | 10,645,771.69 | 0.00 | 10,645,771.69 | 1,204,476.09 | | |
| Other Costs | | | | | | | |
| ---- | Food Services | | | | | 0.00 | |
| ---- | Enterprise | | | | | 0.00 | |
| ---- | Facilities Acquisition & Construction | | | | | 8,403.74 | |
| ---- | Other Outgo | | | | | 6,742,634.25 | |
| Other Funds | | | | | | | |
| ---- | Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) times CAC, line E] | | 0.00 | 0.00 | 185,522.05 | | |
| ---- | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350) | | | | (118,309.49) | | |
| ---- | Total County School Service and Charter Schools Funds Expenditures | 45,512,875.05 | 3,400,582.21 | 48,913,457.26 | 5,601,343.07 | 6,751,037.99 | |

Unaudited Actuals
2022-23
County School Service 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 818400) |
|-----------------------------------|-------------------------------------|--------------------------------------|---|---|--|--|---|---|---|---|--|
| Instructional Goals | | | | | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 1110 | Regular Education, K-12 | 758,384.95 | 0.00 | 385,711.84 | 176,365.59 | 18,966.82 | 0.00 | 0.00 | | | |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 3500 | County Community Schools | 7,651,631.76 | 1,195,319.67 | 624,344.35 | 1,821,028.53 | 1,145,115.26 | 0.00 | 14,440.00 | | | 413,497.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 3600 | Juvenile Courts | 954,653.96 | 0.00 | 31,868.74 | 277,363.29 | 135,130.49 | 0.00 | 0.00 | | | 4,027.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 3800 | Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 4110 | Regular Education, Adult | 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 | | | |
| 4620 | Adult Correctional Education | 21,730.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 4630 | Adult Career Technical Education | 229,226.54 | 0.00 | 0.00 | 0.00 | 1,821.42 | 0.00 | 0.00 | | | |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 4900 | Other Supplemental Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 5000-5999 | Special Education | 9,101,340.91 | 21,048.93 | 0.00 | 824,735.58 | 2,684,871.02 | 0.00 | 0.00 | | | 192,505.00 |
| 6000 | ROC/P | 443,438.19 | 332,507.52 | 284,223.50 | 124,298.36 | 0.00 | 0.00 | 0.00 | | | |
| Other Goals | | | | | | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,272.91 | 0.00 | 0.00 | |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 8100 | Community Services | | 544.00 | 0.00 | 111,049.61 | 38,475.62 | 0.00 | | 1,699,386.77 | 0.00 | 4,244.00 |
| 8500 | Child Care and Development Services | 33,272.64 | 1,090,379.81 | 0.00 | 0.00 | 13,560.12 | 0.00 | | 820,759.04 | 0.00 | |
| 8600 | County Services to Districts | | 4,622,969.52 | 455,568.76 | 660,254.24 | 1,956,529.87 | 0.00 | 0.00 | | 2,946,469.07 | 3,980.00 |
| Total Direct Charged Costs | | 19,193,679.00 | 7,262,769.45 | 1,781,717.19 | 3,995,095.20 | 5,994,470.62 | 0.00 | 25,712.91 | 2,520,145.81 | 2,946,469.07 | 618,255.00 |

* Functions 7100-7199 for goals 810

| 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 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 59,612.41 | 0.00 | 0.00 | 59,612.41 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3500 | County Community Schools | 545,444.39 | 1,106,391.79 | 0.00 | 1,651,836.18 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3600 | Juvenile Courts | 98,260.20 | 58,249.96 | 0.00 | 156,510.16 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 18,230.09 | 0.00 | 0.00 | 18,230.09 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4900 | Other Supplemental Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 474,529.32 | 988,819.79 | 0.00 | 1,463,349.11 |
| 6000 | ROC/P | 51,044.26 | 0.00 | 0.00 | 51,044.26 |
| 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 |
| 8600 | County Services to Districts | 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 | | 1,247,120.67 | 2,153,461.54 | 0.00 | 3,400,582.21 |

| | | |
|---|--|----------------------|
| A. Central Administration Costs in County School Service and Charter Schools Funds | | |
| 1 | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999) | 1,647,542.67 |
| 2 | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999) | 55,575.00 |
| 3 | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 2,931,826.86 |
| 4 | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 1,084,708.03 |
| 5 | Total Central Administration Costs in County School Service and Charter Schools Funds | 5,719,652.56 |
| B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds | | |
| 1 | Total Direct Charged Costs (from Form PCR, Column 1, Total) | 45,512,875.05 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 3,400,582.21 |
| 3 | Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds | 48,913,457.26 |
| C. Direct Charged Costs in Other Funds | | |
| 1 | Adult Education (Fund 11, Objects 1000-5999, except 5100) | 131,569.67 |
| 2 | Child Development (Fund 12, Objects 1000-5999, except 5100) | 1,315,460.95 |
| 3 | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100) | 192,707.51 |
| 4 | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 | Total Direct Charged Costs in Other Funds | 1,639,738.13 |
| D. | Total Direct Charged and Allocated Costs (B3 + C5) | 50,553,195.39 |
| E. | Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D) | 11.31% |

Unaudited Actuals
 2022-23
 County School Service 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) | |
|---|----------------------------------|-------------------------------|--|--|--|
| Food Services (Objects 1000-5999, 6400-6920) | 0.00 | | | | |
| Enterprise (Objects 1000-5999, 6400-6920) | | 0.00 | | | |
| Facilities Acquisition & Construction (Objects 1000-6700) | | | 8,403.74 | | |
| Other Outgo (Objects 1000 - 7999) | | | | 6,742,634.25 | |
| Total Other Costs | 0.00 | 0.00 | 8,403.74 | 6,742,634.25 | |

| | 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) | 71,580.89 | 559,735.41 | 615,804.38 | 0.00 | 2,153,461.53 | 0.00 | 0.00 |
| B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | 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 | | | | | | | |
| 1110 Regular Education, K-12 | 3.27 | 3.27 | 3.27 | 3.27 | | | |
| 3100 Alternative Schools | | | | | | | |
| 3300 Independent Study Centers | | | | | | | |
| 3400 Opportunity Schools | | | | | | | |
| 3500 County Community Schools | 29.92 | 29.92 | 29.92 | 29.92 | 30.96 | | |
| 3550 Community Day Schools | | | | | | | |
| 3600 Juvenile Courts | 5.39 | 5.39 | 5.39 | 5.39 | 1.63 | | |
| 3700 Specialized Secondary Programs | | | | | | | |
| 3800 Career Technical Education | | | | | | | |
| 4110 Regular Education, Adult | | | | | | | |
| 4610 Adult Independent Study Centers | | | | | | | |
| 4620 Adult Correctional Education | | | | | | | |
| 4630 Adult Career Technical Education | 1.00 | 1.00 | 1.00 | 1.00 | | | |
| 4760 Bilingual | | | | | | | |
| 4850 Migrant Education | | | | | | | |
| 4900 Other Supplemental Education | | | | | | | |
| 5000-5999 Special Education (allocated to 5001) | 26.03 | 26.03 | 26.03 | 26.03 | 27.67 | | |
| 6000 ROC/P | 2.80 | 2.80 | 2.80 | 2.80 | | | |
| Other Goals | | | | | | | |
| Description | | | | | | | |
| 7110 Nonagency - Educational | | | | | | | |
| 7150 Nonagency - Other | | | | | | | |
| 8100 Community Services | | | | | | | |
| 8500 Child Care and Development Services | | | | | | | |
| 8600 County Services to Districts | | | | | | | |
| Other Funds | | | | | | | |
| Description | | | | | | | |
| -- Adult Education (Fund 11) | | | | | | | |
| -- Child Development (Fund 12) | | | | | | | |
| -- Cafeteria (Funds 13 & 61) | | | | | | | |
| C. Total Allocation Factors | 68.41 | 68.41 | 68.41 | 68.41 | 60.26 | 0.00 | 0.00 |

Multi-Year Projections

LEAs are required to submit, along with their budgets, multi-year (current and two subsequent fiscal years) projections for the County School Service Fund.



SANTA CRUZ COUNTY OFFICE OF EDUCATION
ALL FUNDS SUMMARY 2022-23
2022-23 Unaudited Actuals

| | Fund 01 | Fund 09 | Fund 10 | Fund 11 | Fund 12 | Fund 13 | Fund 14 | Fund 17 | Fund 35 | Fund 56 | Fund 71 | |
|--|--------------------|------------------|--------------------|-----------------------------|-------------------|-----------------|----------------------|------------------|-------------------------|------------------|-----------------------|--------------------|
| | General Fund | Charter | SELPA Pass-Through | Adult Education Block Grant | Child Development | Cafeteria | Deferred Maintenance | Special Reserve | County Schools Facility | Debt Service | Retiree Benefit Trust | Total of All Funds |
| Revenues | | | | | | | | | | | | |
| LCFF Revenues | 32,741,429 | 1,641,102 | - | - | - | - | 500,000 | - | - | - | - | 34,882,531 |
| Federal Revenues | 3,085,070 | 227,897 | - | 46,645 | 601,057 | 64,577 | - | - | - | - | - | 4,025,246 |
| Federal Pass Through | 3,318,821 | - | 5,040,520 | - | - | - | - | - | - | - | - | 8,359,341 |
| Other State Revenues | 9,215,042 | 548,816 | 7,931,132 | 77,433 | 737,649 | 87,911 | - | - | 960,726 | - | - | 19,558,709 |
| Other Local Revenues | 12,057,721 | 308,703 | 252,408 | 4,068 | 247,784 | 1,339 | 15,438 | 18,020 | 169,433 | - | 1,883,206 | 14,958,120 |
| Total Revenue | 60,418,084 | 2,726,518 | 13,224,060 | 128,146 | 1,586,491 | 153,827 | 515,438 | 18,020 | 1,130,159 | - | 1,883,206 | 81,783,948 |
| Expenditures | | | | | | | | | | | | |
| Certificated Salaries | 12,912,920 | 761,331 | - | 43,935 | 5,381 | - | - | - | - | - | - | 13,723,568 |
| Classified Salaries | 14,365,515 | 312,038 | - | 29,518 | 411,086 | - | - | - | - | - | - | 15,118,156 |
| Employee Benefits | 15,673,535 | 566,681 | - | 44,380 | 246,505 | - | - | - | - | - | - | 16,531,101 |
| Books and Supplies | 1,870,981 | 70,398 | - | 13,737 | 50,395 | 192,708 | - | - | - | - | - | 2,198,219 |
| Services, Other Operating Expenditures | 7,613,615 | 208,464 | - | - | 708,905 | - | 41,516 | - | - | - | 743,402 | 9,315,901 |
| Capital Outlay | 286,037 | - | - | - | - | - | 107,671 | - | - | - | - | 393,708 |
| Other Outgo | 624,756 | - | 5,549,579 | - | - | - | - | - | - | - | - | 6,174,335 |
| Pass Through | 3,318,821 | - | 6,604,879 | - | - | - | - | - | - | - | - | 9,923,701 |
| Indirect Costs | (146,559) | 28,250 | - | - | 118,309 | - | - | - | - | - | - | (0) |
| Total Expenditures | 56,519,620 | 1,947,161 | 12,154,458 | 131,570 | 1,540,582 | 192,708 | 149,188 | - | - | - | 743,402 | 73,378,688 |
| Interfund Transfers | | | | | | | | | | | | |
| Transfers In | 360,626 | - | - | - | - | 25,000 | - | 520,000 | - | 2,254,057 | - | 3,159,683 |
| Transfers Out | (2,799,057) | - | - | - | - | - | - | - | (360,626) | - | - | (3,159,683) |
| Other Financing Sources | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributions | - | - | - | - | 0 | - | - | - | - | - | - | 0 |
| Total Transfers | (2,438,432) | - | - | - | 0 | 25,000 | - | 520,000 | (360,626) | 2,254,057 | - | 0 |
| Beginning Balance | 33,600,994 | 803,471 | 307,234 | 19,859 | 100,208 | 59,518 | 1,012,013 | 2,566,782 | (31,610) | - | 10,919,745 | 49,358,212 |
| Audit Adjustment | - | - | - | - | - | - | - | - | - | - | - | - |
| Adjusted Beginning Balance | 33,600,994 | 803,471 | 307,234 | 19,859 | 100,208 | 59,518 | 1,012,013 | 2,566,782 | (31,610) | - | 10,919,745 | 49,358,212 |
| Net Increase (Decrease) in Fund Balance | 1,460,033 | 779,357 | 1,069,601 | (3,423) | 45,909 | (13,880) | 366,250 | 538,020 | 769,534 | 2,254,057 | 1,139,804 | 8,405,262 |
| Ending Fund Balance | 35,061,027 | 1,582,828 | 1,376,835 | 16,435 | 146,116 | 45,638 | 1,378,263 | 3,104,802 | 737,923 | 2,254,057 | 12,059,549 | 57,763,474 |
| Components of Ending Fund Balance: | | | | | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | - | - | - | - | - |
| Restricted | 6,398,544 | 419,976 | 1,376,835 | 16,435 | 143,231 | 45,638 | - | - | 737,923 | - | 12,059,549 | 21,198,131 |
| Committed | - | - | - | - | - | - | 1,378,263 | - | - | - | - | 1,378,263 |
| Assigned | 27,257,155 | 1,104,437 | - | - | 2,886 | - | - | - | - | - | - | 28,364,478 |
| Assigned (Deferred Maintenance) | 1,405,328 | - | - | - | - | - | - | - | - | - | - | 1,405,328 |
| Committed (COPS) | - | - | - | - | - | - | - | - | - | 2,254,057 | - | 2,254,057 |
| Reserve for Economic Certainty | - | 58,415 | - | - | - | - | - | 3,104,802 | - | - | - | 3,163,217 |

