

**Oroville City Elementary  
School District  
Unaudited Actuals  
2022-23**

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**OROVILLE CITY ELEMENTARY SCHOOL DISTRICT**

**2795 YARD STREET, OROVILLE, CA 95966-5113**

**(530) 532-3000 • [www.ocesd.org](http://www.ocesd.org)**

# Summary & Assumptions



# OROVILLE CITY ELEMENTARY SCHOOL DISTRICT

2795 YARD STREET, OROVILLE, CA 95966-5113

(530) 532-3000 • www.ocesd.net

SPENCER HOLTOM, Ed.D.  
*Superintendent*  
Extension 3001  
(530) 532-3050 FAX

TROY COX  
*Assistant Superintendent,*  
*Curriculum & Instruction*  
Extension 3013  
(530) 532-3030 FAX

ANDREW JAMES  
*Asst. Superintendent, Business*  
Extension 3005  
(530) 532-3030 FAX

HOLLY GUTIERREZ  
*Special Education Director*  
(530) 532-5690, Ext. 4154  
(530) 532-5691 FAX

## BOARD OF TRUSTEES:

SHARON NILSSON  
*President*

LISA TORRES  
*Vice President*

JESSICA ANTHONY  
*Clerk*

K. SANDRA BARNES  
*Member*

BILL LaGRONE, Jr.  
*Member*

## SCHOOLS:

THE STUDIOS @ CENTRAL  
Vince Xiong, Principal  
Lauren Albert, Asst. Principal  
2565 Mesa Avenue  
Oroville, CA 95966  
(530) 532-3002  
(530) 532-3042 FAX

ISHI HILLS MIDDLE SCHOOL  
Patricia Leonard, Principal  
Lori Gaines, Asst. Principal  
1 Ishi Hills Way  
Oroville, CA 95966  
(530) 532-3078  
(530) 532-3040 FAX

OAKDALE HEIGHTS SCHOOL  
John Bettencourt, Principal  
2255 Las Plumas Avenue  
Oroville, CA 95966  
(530) 532-3004  
(530) 532-3044 FAX

OPHIR SCHOOL  
Aimee Hubbard, Principal  
210 Oakvale Avenue  
Oroville, CA 95966  
(530) 532-3005  
(530) 532-3045 FAX

SIERRA DEL ORO SCHOOL  
Holly Gutierrez, Principal  
2900 Wyandotte Avenue  
Oroville, CA 95966  
(530) 532-5690, x4154  
(530) 532-5691 FAX

STANFORD AVENUE SCHOOL  
Jessica North, Intern Principal  
1801 Stanford Avenue  
Oroville, CA 95966  
(530) 532-3006  
(530) 532-3046 FAX

WYANDOTTE ACADEMY  
Kathy Pietak, Principal  
2800 Wyandotte Avenue  
Oroville, CA 95966  
(530) 532-3007  
(530) 532-3047 FAX

September 15, 2023

## 2022-23 Unaudited Actuals Overview

I am pleased to present the 2022-23 Unaudited Actuals for Board approval. The Unaudited Actuals is a presentation of the closed books for 2022-23 fiscal year prior to auditor review. The auditor review will follow and may lead to further adjustments prior to auditor certification.

You will find, after reviewing the financial documents that Oroville City Elementary School District is able to meet its financial commitments and passes each of the required tests.

## 2022-23 Ending Balances

The Unaudited Actuals ending balances exceeded the Estimated Actuals calculation by \$2.49M in unrestricted and \$3.4M in restricted. These differences can be attributed to the following:

### Unrestricted

- Many of the large construction projects, originally projected to be realized as expenses in 2022-23 will instead be realized in 2023-24.
- Not every budgeted expense was completely spent creating some additional carry over. This is to be expected each year.

## Required Tests

Oroville City Elementary School District was able to pass all of the tests performed with the Unaudited Actuals without deficiencies. This demonstrates that Oroville City Elementary School District is spending funds appropriately and maintaining the level of support required by State and Federal regulations.

## Summary

The 2022-23 Oroville City Elementary School District Unaudited Actuals demonstrate that we are able to meet all of our financial obligation. I believe the Unaudited Actuals are accurate and complete.

Sincerely,

Andrew James  
Assistant Superintendent, Business

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.54%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$15,079,079.57
	Appropriations Subject to Limit	\$15,079,079.57
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.06%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 20, 2023

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

Travis Haskill  
Name  
Executive Director of Fiscal Services  
Title  
(530) 532-5617  
Telephone  
thaskill@bcoe.org  
E-mail Address

For School District:

Andrew James  
Name  
Assistant Superintendent  
Title  
(530) 532-3000  
Telephone  
ajames@ocesd.net  
E-mail Address

**ADA** – Average Daily Attendance. This number is used to determine the amount of funding to be received by OCESD Schools and is calculated by dividing the total student days of attendance divided by total instruction days to date.

**Accrual Basis** – The basis of accounting under which revenues are recorded when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

**Appropriation** - Authorization to make expenditures and to incur obligations for specific purposes.

**Balance Sheet** – A summarized statement, as of a given date, of the financial position of the OCESD showing assets, liabilities, reserves, and fund balance.

**Budget** – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

**Budgetary Control** – The control or management of the business affairs of the OCESD in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

**BSSP (Butte Schools Self-Funded Programs)** – Provides health benefits for OCESD certificated and classified staff. Also provides property and liability insurance.

**CalPERS** - California Public Employees' Retirement System

**CalSTRS** - California State Teacher's Retirement System

**Capital Outlay** – Expenditures that result in the acquisition of or addition to fixed assets.

**CDE** – California Department of Education

**Classification, Function** – As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, regular instruction, special education, vocational education, or operation and maintenance of plant.

**Classification, Object** – As applied to expenditures, this term has reference to an article or service received; for example, salaries, employee benefits or supplies.

**Coding** – A system of numbering accounts, entries, invoices, vouchers, etc. in such a manner that the symbol used reveals certain required information.

**COLA** – Cost of living adjustment.

**Common Core State Standards (CCSS)** – a national, single set of educational standards for math and English language arts for Kindergarten through grade 12.

**Contracted Services** – Labor, material and other costs for services rendered by personnel who are not on the payroll.

**CSAM** – California Schools Accounting Manual.

**Deferrals** – A delay in a cash payment from the State or Federal Government to the school district

**DOF** – Department of Finance

**EIA** – Economic Impact Aid. A formerly restricted program that is now included in the Local Control Funding Formula.

**EL** – English Learner (replaces ELL and LEP)

**EPA** – Education Protection Account. Revenues from temporary tax increases as a result of the passage of Proposition 30. These revenues will offset state aid toward school district revenue limits. A portion of the taxes generated by the EPA will start to expire in 2016-17.

**Encumbrance Accounting** - A system or procedure, which involves giving recognition in the financial records for the issuance of purchase orders in advance of any liability or payment. Encumbrances cease to exist once the goods are received and the related invoice is paid.

**Entitlement** – A restricted revenue source similar to a grant. Entitlements are considered earned when received or awarded.

**Equipment** – Those movable items used for operation that are of a non-expendable nature and cost in excess of \$500.

**ERATE** – For qualifying local education agencies, this program provides financial assistance to districts for telecommunications and internal connections costs.

**ERT** – Economic Recovery Target.

**Escape** – The financial software program currently in use.

**ESSER-** Elementary and Secondary Emergency Relief

**Expenditures** - This includes total charges incurred, whether paid or unpaid, for current costs, capital outlay, and debt repayment.

**FCMAT** – Fiscal Crisis Management Advisory Team. This organization provides fiscal advice, professional development and management assistance to local education agencies.

**Fiscal Period** – The end of the period of which the OCESD determines its financial position and the results of its operation. The fiscal year begins on July 1 and ends on June 30.



**FRPM** – Free and Reduced-Price Meals

**Fund** – Resources set aside for specific activities of OCESD. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded in them.

**Fund Balance** – The excess of assets of a fund over its liabilities.

**Grant** – A funding source to be used for a specific purpose, activity or facility. Revenue is recognized when expenditures are made and recorded.

**GAAP** – Generally Accepted Accounting Principles.

**GASB** – Governmental Accounting Standards Board.

**Indirect Costs** – Agency-wide general management costs consisting of administrative activities for the general operation of the agency (i.e., accounting, budgeting, personnel services, payroll preparation, etc.). It is calculated using SACS, then approved by CDE.

**LAO** – Legislative Analyst’s Office

**LCAP** - Local Control Accountability Plan. Spending plans brought about by LCFF that California districts must prepare to outline annual goals for all students and those in significant subgroups, along with action plans for achieving goals.

**LCFF** – Local Control Funding Formula. New formula adopted by the state legislature beginning in fiscal year 2013-14. Revenue limits and categorical programs are replaced by base grants, supplemental grants and concentration grants over a phase-in period.

**LEP** – Limited English Proficient.

**MAA** – Medi-Cal Administrative Activities.

**MPP** – Minimum Proportionality Percentage. Formula that demonstrates the percentage needed to increase or improve services for unduplicated pupils in proportion to the increase in supplemental and concentration grant funds.

**MYP** – Multiyear Projection.

**OPEB** – Other Post-Employment Benefits.

**OPSC** – Office of Public Schools Construction.

**Program** – The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Separate budgets within the general budget are maintained for each program.

**Projection Pro** – Financial software for multiyear budget and cash flow projections.

**Reserve for Economic Uncertainties** – That portion of the fund balance, which has been set aside to provide for emergencies or economic events, such as revenue shortfalls, which could not be anticipated.

**Restricted** – Programs or activities, which are legally restricted to specific purposes. This category includes, but is not limited to, all federal programs, special education and state categorical programs.

**SAB** – State Allocation Board.

**SACS** – Standardized Account Code Structure.

**SELPA** – Special Education Local Plan Area.

**SSC** – School Services of California, Inc. This agency provides local education agencies with fiscal advice, management assistance and advocacy services.

**TRANS** – Tax and Revenue Anticipation Notes is a temporary borrowing to improve cash flow and are repaid from property tax revenues collected during the same year.

**Unrestricted** – All programs or activities that are not restricted.



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# Fund 01: General 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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	28,024,348.90	0.00	28,024,348.90	29,358,314.00	0.00	29,358,314.00	4.8%
2) Federal Revenue		8100-8299	114,290.22	9,280,732.67	9,395,022.89	0.00	2,563,674.00	2,563,674.00	-72.7%
3) Other State Revenue		8300-8599	743,771.67	9,780,374.94	10,524,146.61	389,785.00	5,350,839.00	5,740,624.00	-45.5%
4) Other Local Revenue		8600-8799	217,246.54	1,715,678.97	1,932,925.51	294,552.00	2,354,885.00	2,649,437.00	37.1%
5) TOTAL, REVENUES			29,099,657.33	20,776,786.58	49,876,443.91	30,042,651.00	10,269,398.00	40,312,049.00	-19.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	9,432,013.63	4,642,777.89	14,074,791.52	10,089,256.00	4,234,020.00	14,323,276.00	1.8%
2) Classified Salaries		2000-2999	2,642,545.38	2,496,577.00	5,139,122.38	2,782,668.00	2,469,355.00	5,252,023.00	2.2%
3) Employee Benefits		3000-3999	4,909,836.36	4,026,881.73	8,936,718.09	5,216,104.00	4,519,374.00	9,735,478.00	8.9%
4) Books and Supplies		4000-4999	799,883.97	3,126,850.52	3,926,734.49	389,032.00	394,402.00	783,434.00	-80.0%
5) Services and Other Operating Expenditures		5000-5999	706,535.50	4,301,028.37	5,007,563.87	3,706,145.00	2,468,135.00	6,174,280.00	23.3%
6) Capital Outlay		6000-6999	0.00	1,146,476.11	1,146,476.11	2,200.00	2,592,661.00	2,594,861.00	126.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	154,140.00	(400,901.36)	(246,761.36)	55,473.00	2,001,692.00	2,057,165.00	-933.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(804,544.00)	680,230.00	(124,314.00)	(688,836.00)	590,863.00	(97,973.00)	-21.2%
9) TOTAL, EXPENDITURES			17,840,410.84	20,019,920.26	37,860,331.10	21,552,042.00	19,270,502.00	40,822,544.00	7.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			11,259,246.49	756,866.32	12,016,112.81	8,490,609.00	(9,001,104.00)	(510,495.00)	-104.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	.03	0.00	.03	4,200,381.00	0.00	4,200,381.00	14,001,269,900.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,072,242.43)	6,072,242.43	0.00	(8,029,152.00)	8,029,152.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,072,242.46)	6,072,242.43	(.03)	(12,229,533.00)	8,029,152.00	(4,200,381.00)	14,001,269,900.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,187,004.03	6,829,108.75	12,016,112.78	(3,738,924.00)	(971,952.00)	(4,710,876.00)	-139.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,892,652.90	2,284,339.86	13,176,992.76	16,079,656.93	9,113,448.61	25,193,105.54	91.2%
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)			10,892,652.90	2,284,339.86	13,176,992.76	16,079,656.93	9,113,448.61	25,193,105.54	91.2%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,892,652.90	2,284,339.86	13,176,992.76	16,079,656.93	9,113,448.61	25,193,105.54	91.2%
2) Ending Balance, June 30 (E + F1e)			16,079,656.93	9,113,448.61	25,193,105.54	12,340,732.93	8,141,496.61	20,482,229.54	-18.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50.00	0.00	50.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	31,549.00	0.00	31,549.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	9,113,448.61	9,113,448.61	0.00	8,212,269.61	8,212,269.61	-9.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	16,048,057.93	0.00	16,048,057.93	12,340,732.93	(70,773.00)	12,269,959.93	-23.5%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	18,863,345.69	8,476,210.91	27,339,556.60				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,422,890.78)	0.00	(1,422,890.78)				
b) in Banks		9120	10,000.00	22,199.96	32,199.96				
c) in Revolving Cash Account		9130	50.00	0.00	50.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	52,396.43	347,700.48	400,096.91				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	533,800.71	5,023,545.11	5,557,345.82				
5) Due from Other Funds		9310	70,750.00	0.00	70,750.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	31,549.00	0.00	31,549.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			18,139,001.05	13,869,656.46	32,008,657.51				

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	1,744,346.49	1,117,754.70	2,862,101.19				
2) Due to Grantor Governments		9590	314,997.63	3,035,209.57	3,350,207.20				
3) Due to Other Funds		9610	0.00	52,367.90	52,367.90				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	550,875.68	550,875.68				
6) TOTAL, LIABILITIES			2,059,344.12	4,756,207.85	6,815,551.97				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			16,079,656.93	9,113,448.61	25,193,105.54				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	21,695,402.00	0.00	21,695,402.00	24,704,560.00	0.00	24,704,560.00	13.9%
Education Protection Account State Aid - Current Year		8012	1,732,956.00	0.00	1,732,956.00	0.00	0.00	0.00	-100.0%
State Aid - Prior Years		8019	(8,405.00)	0.00	(8,405.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	54,210.86	0.00	54,210.86	54,211.00	0.00	54,211.00	0.0%
Timber Yield Tax		8022	6,197.65	0.00	6,197.65	6,373.00	0.00	6,373.00	2.8%
Other Subventions/In-Lieu Taxes		8029	3,405.32	0.00	3,405.32	2,719.00	0.00	2,719.00	-20.2%
County & District Taxes									
Secured Roll Taxes		8041	4,423,416.55	0.00	4,423,416.55	4,445,238.00	0.00	4,445,238.00	0.5%
Unsecured Roll Taxes		8042	303,423.26	0.00	303,423.26	299,096.00	0.00	299,096.00	-1.4%
Prior Years' Taxes		8043	23,748.01	0.00	23,748.01	10,584.00	0.00	10,584.00	-55.4%
Supplemental Taxes		8044	323,590.04	0.00	323,590.04	251,738.00	0.00	251,738.00	-22.2%
Education Revenue Augmentation Fund (ERAF)		8045	(743,444.03)	0.00	(743,444.03)	(799,793.00)	0.00	(799,793.00)	7.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,318,431.24	0.00	1,318,431.24	1,164,517.00	0.00	1,164,517.00	-11.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			29,132,931.90	0.00	29,132,931.90	30,139,243.00	0.00	30,139,243.00	3.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,108,583.00)	0.00	(1,108,583.00)	(780,929.00)	0.00	(780,929.00)	-29.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	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			28,024,348.90	0.00	28,024,348.90	29,358,314.00	0.00	29,358,314.00	4.8%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	644,353.47	644,353.47	0.00	703,356.00	703,356.00	9.2%
Special Education Discretionary Grants		8182	0.00	179,757.13	179,757.13	0.00	27,748.00	27,748.00	-84.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	24,724.00	24,724.00	New
Title I, Part A, Basic	3010	8290		1,231,322.69	1,231,322.69		1,130,336.00	1,130,336.00	-8.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		139,692.00	139,692.00		137,935.00	137,935.00	-1.3%
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		13,065.41	13,065.41		18,352.00	18,352.00	40.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		19,577.91	19,577.91		78,017.00	78,017.00	298.5%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	114,290.22	7,052,964.06	7,167,254.28	0.00	443,206.00	443,206.00	-93.8%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, FEDERAL REVENUE			114,290.22	9,280,732.67	9,395,022.89	0.00	2,563,674.00	2,563,674.00	-72.7%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	224,371.00	224,371.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	65,096.00	0.00	65,096.00	72,598.00	0.00	72,598.00	11.5%
Lottery - Unrestricted and Instructional Materials		8560	371,748.17	190,102.46	561,850.63	317,187.00	126,486.00	443,673.00	-21.0%
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, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	306,927.50	9,365,901.48	9,672,828.98	0.00	5,224,353.00	5,224,353.00	-46.0%
TOTAL, OTHER STATE REVENUE			743,771.67	9,780,374.94	10,524,146.61	389,785.00	5,350,839.00	5,740,624.00	-45.5%
<b>OTHER LOCAL REVENUE</b>									
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%



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	72,038.00	0.00	72,038.00	72,000.00	0.00	72,000.00	-0.1%
Interest		8660	350,997.07	0.00	350,997.07	45,077.00	0.00	45,077.00	-87.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(909,346.76)	0.00	(909,346.76)	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	189,205.50	(174,800.80)	14,404.70	174,111.00	540,115.00	714,226.00	4,858.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	514,352.73	521,405.77	1,035,758.50	3,364.00	134,000.00	137,364.00	-86.7%
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		1,369,074.00	1,369,074.00		1,680,770.00	1,680,770.00	22.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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			217,246.54	1,715,678.97	1,932,925.51	294,552.00	2,354,885.00	2,649,437.00	37.1%
TOTAL, REVENUES			29,099,657.33	20,776,786.58	49,876,443.91	30,042,651.00	10,269,398.00	40,312,049.00	-19.2%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	7,923,333.51	3,272,862.23	11,196,195.74	8,175,371.00	3,088,179.00	11,263,550.00	0.6%
Certificated Pupil Support Salaries		1200	333,501.38	856,531.01	1,190,032.39	382,696.00	856,415.00	1,239,111.00	4.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,175,178.74	513,384.65	1,688,563.39	1,531,189.00	289,426.00	1,820,615.00	7.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,432,013.63	4,642,777.89	14,074,791.52	10,089,256.00	4,234,020.00	14,323,276.00	1.8%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	87,271.32	1,544,966.13	1,632,237.45	110,800.00	1,858,115.00	1,968,915.00	20.6%
Classified Support Salaries		2200	1,008,076.13	565,661.10	1,573,737.23	1,124,431.00	415,947.00	1,540,378.00	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	184,425.12	113,105.04	297,530.16	189,439.00	112,946.00	302,385.00	1.6%
Clerical, Technical and Office Salaries		2400	1,063,152.74	241,909.65	1,305,062.39	1,017,316.00	82,023.00	1,099,339.00	-15.8%
Other Classified Salaries		2900	299,620.07	30,935.08	330,555.15	340,682.00	324.00	341,006.00	3.2%
TOTAL, CLASSIFIED SALARIES			2,642,545.38	2,496,577.00	5,139,122.38	2,782,668.00	2,469,355.00	5,252,023.00	2.2%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	1,713,819.25	2,006,064.32	3,719,883.57	1,859,086.00	2,165,046.00	4,024,132.00	8.2%
PERS		3201-3202	628,994.23	534,933.55	1,163,927.78	672,875.00	643,571.00	1,316,446.00	13.1%
OASDI/Medicare/Alternative		3301-3302	345,221.72	235,219.26	580,440.98	344,883.00	241,937.00	586,820.00	1.1%
Health and Welfare Benefits		3401-3402	1,730,722.65	982,550.19	2,713,272.84	1,881,685.00	1,229,228.00	3,110,913.00	14.7%
Unemployment Insurance		3501-3502	58,413.88	31,320.05	89,733.93	9,218.00	4,474.00	13,692.00	-84.7%
Workers' Compensation		3601-3602	282,041.01	154,255.88	436,296.89	291,925.00	152,165.00	444,090.00	1.8%
OPEB, Allocated		3701-3702	150,511.90	82,525.64	233,037.54	156,320.00	82,940.00	239,260.00	2.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	111.72	12.84	124.56	112.00	13.00	125.00	0.4%
TOTAL, EMPLOYEE BENEFITS			4,909,836.36	4,026,881.73	8,936,718.09	5,216,104.00	4,519,374.00	9,735,478.00	8.9%
<b>BOOKS AND SUPPLIES</b>									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	50,000.00	50,000.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	799,883.97	3,117,388.93	3,917,272.90	263,372.00	254,325.00	517,697.00	-86.8%
Noncapitalized Equipment		4400	0.00	9,461.59	9,461.59	125,660.00	90,077.00	215,737.00	2,180.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>799,883.97</b>	<b>3,126,850.52</b>	<b>3,926,734.49</b>	<b>389,032.00</b>	<b>394,402.00</b>	<b>783,434.00</b>	<b>-80.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	275,280.00	967,147.75	1,242,427.75	778,079.00	1,171,639.00	1,949,718.00	56.9%
Travel and Conferences		5200	43,857.95	31,406.04	75,263.99	23,196.00	31,226.00	54,422.00	-27.7%
Dues and Memberships		5300	6,322.32	0.00	6,322.32	12,280.00	350.00	12,630.00	99.8%
Insurance		5400 - 5450	453,282.00	0.00	453,282.00	449,109.00	0.00	449,109.00	-0.9%
Operations and Housekeeping Services		5500	1,182,892.17	0.00	1,182,892.17	852,840.00	0.00	852,840.00	-27.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,650.72	43,172.97	81,823.69	61,334.00	96,700.00	158,034.00	93.1%
Transfers of Direct Costs		5710	(2,509,084.09)	2,509,084.09	0.00	(46,497.00)	46,497.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,185,421.37	744,938.39	1,930,359.76	1,541,259.00	1,121,179.00	2,662,438.00	37.9%
Communications		5900	29,913.06	5,279.13	35,192.19	34,545.00	544.00	35,089.00	-0.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>706,535.50</b>	<b>4,301,028.37</b>	<b>5,007,563.87</b>	<b>3,706,145.00</b>	<b>2,468,135.00</b>	<b>6,174,280.00</b>	<b>23.3%</b>
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	1,146,476.11	1,146,476.11	200.00	2,592,661.00	2,592,861.00	126.2%
Equipment Replacement		6500	0.00	0.00	0.00	2,000.00	0.00	2,000.00	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>1,146,476.11</b>	<b>1,146,476.11</b>	<b>2,200.00</b>	<b>2,592,661.00</b>	<b>2,594,861.00</b>	<b>126.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	154,140.00	(400,901.36)	(246,761.36)	55,473.00	1,826,971.00	1,882,444.00	-862.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	174,721.00	174,721.00	New
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			154,140.00	(400,901.36)	(246,761.36)	55,473.00	2,001,692.00	2,057,165.00	-933.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(680,230.00)	680,230.00	0.00	(590,863.00)	590,863.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(124,314.00)	0.00	(124,314.00)	(97,973.00)	0.00	(97,973.00)	-21.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(804,544.00)	680,230.00	(124,314.00)	(688,836.00)	590,863.00	(97,973.00)	-21.2%
TOTAL, EXPENDITURES			17,840,410.84	20,019,920.26	37,860,331.10	21,552,042.00	19,270,502.00	40,822,544.00	7.8%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	215,399.00	0.00	215,399.00	New
Other Authorized Interfund Transfers Out		7619	.03	0.00	.03	3,984,982.00	0.00	3,984,982.00	13,283,273,233.3%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			.03	0.00	.03	4,200,381.00	0.00	4,200,381.00	14,001,269,900.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(6,093,921.00)	6,093,921.00	0.00	(8,029,152.00)	8,029,152.00	0.00	0.0%
Contributions from Restricted Revenues		8990	21,678.57	(21,678.57)	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(6,072,242.43)	6,072,242.43	0.00	(8,029,152.00)	8,029,152.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(6,072,242.46)	6,072,242.43	(.03)	(12,229,533.00)	8,029,152.00	(4,200,381.00)	14,001,269,900.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	28,024,348.90	0.00	28,024,348.90	29,358,314.00	0.00	29,358,314.00	4.8%
2) Federal Revenue		8100-8299	114,290.22	9,280,732.67	9,395,022.89	0.00	2,563,674.00	2,563,674.00	-72.7%
3) Other State Revenue		8300-8599	743,771.67	9,780,374.94	10,524,146.61	389,785.00	5,350,839.00	5,740,624.00	-45.5%
4) Other Local Revenue		8600-8799	217,246.54	1,715,678.97	1,932,925.51	294,552.00	2,354,885.00	2,649,437.00	37.1%
5) TOTAL, REVENUES			29,099,657.33	20,776,786.58	49,876,443.91	30,042,651.00	10,269,398.00	40,312,049.00	-19.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		12,843,636.20	10,367,350.92	23,210,987.12	13,084,750.00	13,068,833.00	26,153,583.00	12.7%
2) Instruction - Related Services	2000-2999		2,584,635.50	1,161,760.71	3,746,386.21	3,432,169.00	592,763.00	4,024,932.00	7.4%
3) Pupil Services	3000-3999		911,323.29	2,356,975.82	3,268,299.11	1,555,000.00	1,589,937.00	3,144,937.00	-3.8%
4) Ancillary Services	4000-4999		0.00	34,838.73	34,838.73	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,324,245.18	704,765.13	2,029,010.31	1,215,758.00	616,390.00	1,832,148.00	-9.7%
8) Plant Services	8000-8999		22,430.67	5,795,140.31	5,817,570.98	2,208,892.00	1,400,887.00	3,609,779.00	-38.0%
9) Other Outgo	9000-9999	Except 7600-7699	154,140.00	(400,901.36)	(246,761.36)	55,473.00	2,001,692.00	2,057,165.00	-933.7%
10) TOTAL, EXPENDITURES			17,840,410.84	20,019,920.26	37,860,331.10	21,552,042.00	19,270,502.00	40,822,544.00	7.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			11,259,246.49	756,866.32	12,016,112.81	8,490,609.00	(9,001,104.00)	(510,495.00)	-104.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		.03	0.00	.03	4,200,381.00	0.00	4,200,381.00	14,001,269,900.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(6,072,242.43)	6,072,242.43	0.00	(8,029,152.00)	8,029,152.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,072,242.46)	6,072,242.43	(.03)	(12,229,533.00)	8,029,152.00	(4,200,381.00)	14,001,269,900.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			5,187,004.03	6,829,108.75	12,016,112.78	(3,738,924.00)	(971,952.00)	(4,710,876.00)	-139.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,892,652.90	2,284,339.86	13,176,992.76	16,079,656.93	9,113,448.61	25,193,105.54	91.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			10,892,652.90	2,284,339.86	13,176,992.76	16,079,656.93	9,113,448.61	25,193,105.54	91.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,892,652.90	2,284,339.86	13,176,992.76	16,079,656.93	9,113,448.61	25,193,105.54	91.2%
2) Ending Balance, June 30 (E + F1e)			16,079,656.93	9,113,448.61	25,193,105.54	12,340,732.93	8,141,496.61	20,482,229.54	-18.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50.00	0.00	50.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	31,549.00	0.00	31,549.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	9,113,448.61	9,113,448.61	0.00	8,212,269.61	8,212,269.61	-9.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	16,048,057.93	0.00	16,048,057.93	12,340,732.93	(70,773.00)	12,269,959.93	-23.5%

Unaudited Actuals  
General Fund  
Exhibit: Restricted Balance Detail

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	2,703,110.43	2,703,110.43
6230	California Clean Energy Jobs Act	15,206.00	15,206.00
6266	Educator Effectiveness, FY 2021-22	623,663.00	434,658.00
6300	Lottery: Instructional Materials	553,217.68	629,703.68
6547	Special Education Early Intervention Preschool Grant	201,108.00	201,108.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	620,480.00	620,480.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	224,371.00	224,371.00
7311	Classified School Employee Professional Development Block Grant	10,787.48	8,287.48
7435	Learning Recovery Emergency Block Grant	3,566,833.00	2,734,437.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	263,996.00
8210	Student Activity Funds	22,421.21	22,421.21
9010	Other Restricted Local	572,250.81	354,490.81
Total, Restricted Balance		9,113,448.61	8,212,269.61



As of 06/30/2023		Fiscal Year 2022/23 Actuals				
Resource	Beginning Balance	Revenue Activity	Expense Activity	Net Activity	Resulting Balance	
Fund 01 - GeneralFund						
0000	UnRestrictedResource	8,736,599.10	15,829,675.53	11,070,732.53	4,758,943.00	13,495,542.10
0010	S&C	898,893.65	4,890,566.30	4,403,300.17	487,266.13	1,386,159.78
0011	MAA	787,876.68	114,290.22	70.52	114,219.70	902,096.38
0012	OneTime	200.00	.00	.00	.00	200.00
0013	Donations	1,714.22	.00	.00	.00	1,714.22
0014	Principal	.00	135,062.16	168,437.78	33,375.62-	33,375.62-
0912	Bear Fire 2020	2,455.38	.00	.00	.00	2,455.38
1100	Lottery:Unrestricted	464,913.87	371,748.17	464,913.87	93,165.70-	371,748.17
1400	EducationProtectionAccount	.00	1,732,956.00	1,732,956.00	.00	.00
2600	Expanded Learning Opport	506,535.00	2,949,420.00	752,844.57	2,196,575.43	2,703,110.43
3010	Title1ABasicGrants	.00	1,231,322.69	1,231,322.69	.00	.00
3212	ESSER II 21-22	.00	78,486.23	78,486.23	.00	.00
3213	ESSER III 80%	.00	4,497,853.09	4,497,853.09	.00	.00
3214	ESSER III Learning Loss 20%	.00	1,548,758.40	1,548,758.40	.00	.00
3216	ELO-G E2	.00	249,606.00	249,606.00	.00	.00
3217	ELO-G G2	.00	57,287.00	57,287.00	.00	.00
3218	ELO-G E3	.00	162,714.00	162,714.00	.00	.00
3219	ELO-G E3 LL	.00	280,497.00	280,497.00	.00	.00
3305	ARP LEA	.00	102,587.00	102,587.00	.00	.00
3306	ARP Private School	.00	1,432.00	1,432.00	.00	.00
3307	ARP LEA CCEIS	.00	18,356.00	18,356.00	.00	.00
3308	ARP Preschool	.00	14,654.00	14,654.00	.00	.00
3309	ARP Preschool CCEIS	.00	2,586.00	2,586.00	.00	.00
3310	SEBasicLocalAssistEntitlmt	.00	630,053.47	630,053.47	.00	.00
3311	IDEA Local Assist Private Schl	.00	14,300.00	14,300.00	.00	.00
3315	SEPreschoolGrants	.00	36,596.00	36,596.00	.00	.00
3326	SIP PreSchool	.00	3,546.13	3,546.13	.00	.00
4035	Title2ATeacherQuality	.00	139,692.00	139,692.00	.00	.00
4127	Title IV, Student Support	.00	19,577.91	19,577.91	.00	.00
4203	Title3LtdEngProficientPrg	.00	13,065.41	13,065.41	.00	.00
5634	ARP Homeless II	.00	4,543.82	4,543.82	.00	.00
5654	RESTART Grant	.00	173,218.52	173,218.52	.00	.00
6053	UPK Planning	.00	30,205.38	30,205.38	.00	.00
6230	CaliforniaCleanEnergyJobs	15,206.00	.00	.00	.00	15,206.00
6266	Educator Effectiveness 2021	498,930.00	124,733.00	.00	124,733.00	623,663.00
6300	LotteryInstrMaterials	363,115.22	190,102.46	.00	190,102.46	553,217.68
6500	SpecialEducation	.00	96,244.64	96,244.64	.00	.00
6501	SpEdStateLocalAssistGrant	.00	1,094,404.35	1,094,404.35	.00	.00
6502	SpEdDis	.00	1,062,157.64	1,062,157.64	.00	.00
6503	SpEdRSP	.00	1,165,845.68	1,165,845.68	.00	.00
6504	SpEdAut	.00	29,259.33	29,259.33	.00	.00
6505	SpEdSevere	.00	1,720,988.85	1,720,988.85	.00	.00
6506	AutismSevere	.00	213,300.01	213,300.01	.00	.00
6536	COVID-19 ADR Funds	34,168.00	.00	34,168.00	34,168.00-	.00
6537	COVID-19 LRSS	76,192.01	.00	76,192.01	76,192.01-	.00
6547	Early Intervention PS	.00	201,108.00	.00	201,108.00	201,108.00
6762	ArtMusicBG 2022	.00	620,480.00	.00	620,480.00	620,480.00
7028	KIT equipment	90,573.00	.00	90,573.00	90,573.00-	.00
7032	KIT equipment 2022	.00	224,371.00	.00	224,371.00	224,371.00
7311	Classified Employee PDBG	10,787.48	.00	.00	.00	10,787.48

Selection Grouped by Fund - Sorted by Resource, (Org = 22, As of Date = 6/30/2023, Actuals = Y, Enc = N, SACS Fund = N, SACS Rsrc = N, SACS = N, Restricted Accts = Y, Fund = 01)

ESCAPE ONLINE

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As of 06/30/2023		Fiscal Year 2022/23 Actuals			
Resource	Beginning Balance	Revenue Activity	Expense Activity	Net Activity	Resulting Balance
Fund 01 - GeneralFund (continued) Resource 7422					
7422 In Person Instruction	.00	366,207.03	366,207.03	.00	.00
7435 Learning Recovery Emergency BG	.00	3,566,833.00	.00	3,566,833.00	3,566,833.00
7690 On-BehalfPensionContrib	.00	1,223,815.00	1,223,815.00	.00	.00
7810 Early Literacy Support BG	.00	185,455.30	185,455.30	.00	.00
7811 SUMS MTSS Grant	.00	97,644.77	97,644.77	.00	.00
8150 Ongoing&MajorMaintAcct	69,968.42	2,253,694.18	2,323,662.60	69,968.42-	.00
8210 Student Activity Funds	34,935.35	22,324.59	34,838.73	12,514.14-	22,421.21
9000 Tobacco Law Enforcement Grant	21,678.57	21,678.57-	.00	21,678.57-	.00
9004 Bear Fire Recovery	349,490.81	.00	.00	.00	349,490.81
9007 Medi-Cal	.00	141,380.70	141,380.70	.00	.00
9008 CalShape HVAC	212,760.00	.00	.00	.00	212,760.00
9013 NVF Playground	.00	10,000.00	.00	10,000.00	10,000.00
<b>Total for Org</b>	<b>13,176,992.76</b>	<b>49,923,327.39</b>	<b>37,860,331.13</b>	<b>12,062,996.26</b>	<b>25,239,989.02</b>

**Fund 01 - GeneralFund** **Fiscal Year 2022/23 Through June 2023**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>LCFF Revenue Sources</b>						
8011	LCFFStateAid-CurrentYear	19,622,804.00	17,541,101.00	21,695,402.00	4,154,301.00-	123.68
8012	EduProtectionAccountStAidCurYr		6,175,065.00	1,732,956.00	4,442,109.00	28.06
8019	LCFFRevenueLimitStateAidPriYrs			8,405.00-	8,405.00	NO BDGT
8021	Homeowners'Exemptions	60,492.00	54,211.00	54,210.86	.14	100.00
8022	TimberYieldTax	12,297.00	6,373.00	6,197.65	175.35	97.25
8029	OthrSubventionsIn-LieuTaxes	2,756.00	2,719.00	3,405.32	686.32-	125.24
8041	SecuredRollTaxes	3,939,817.00	4,445,238.00	4,423,416.55	21,821.45	99.51
8042	UnsecuredRollTaxes	290,663.00	299,096.00	303,423.26	4,327.26-	101.45
8043	PriorYears'Taxes	8,494.00	10,584.00	23,748.01	13,164.01-	224.38
8044	SupplementalTaxes	178,368.00	251,738.00	323,590.04	71,852.04-	128.54
8045	EducateRevenueAugmentationFund	907,015.00-	799,793.00-	743,444.03-	56,348.97-	92.95
8047	CommunityRedevelopmentFunds	1,236,007.00	1,164,517.00	1,318,431.24	153,914.24-	113.22
8096	Trns2ChtrrSchlInLieuOfPropTaxes	684,974.00-	751,271.00-	1,108,583.00-	357,312.00	147.56
	<b>Total LCFF Revenue Sources</b>	<b>23,759,709.00</b>	<b>28,399,578.00</b>	<b>28,024,348.90</b>	<b>375,229.10</b>	<b>98.68</b>
<b>Federal Revenue</b>						
8181	SpecialEducation-Entitlement	692,898.00	743,688.00	644,353.47	99,334.53	86.64
8182	SpeEdu-DiscretionaryGrants	30,829.00	148,201.00	179,757.13	31,556.13-	121.29
8290	AllOtherFederalRevenue	2,029,634.00	5,988,220.00	10,417,089.25	4,428,869.25-	173.96
8291	DeferredOtherFederalRevenue	4,813,821.00	5,332,266.00	1,846,176.96-	7,178,442.96	-34.62
	<b>Total Federal Revenue</b>	<b>7,567,182.00</b>	<b>12,212,375.00</b>	<b>9,395,022.89</b>	<b>2,817,352.11</b>	<b>76.93</b>
<b>Other State Revenues</b>						
8520	ChildNutrition			224,371.00	224,371.00-	NO BDGT
8550	MandatedCostReimbursements	72,598.00	72,598.00	65,096.00	7,502.00	89.67
8560	StateLotteryRevenue	443,673.00	443,673.00	561,850.63	118,177.63-	126.64
8590	AllOtherStateRevenue	1,629,969.00	9,793,437.00	9,342,600.65	450,836.35	95.40
8592	AllOtherStateRevDeferred	671,682.00	581,226.00	330,228.33	250,997.67	56.82
	<b>Total Other State Revenues</b>	<b>2,817,922.00</b>	<b>10,890,934.00</b>	<b>10,524,146.61</b>	<b>366,787.39</b>	<b>96.63</b>
<b>Other Local Revenue</b>						
8650	LeasesandRentals	72,000.00	72,000.00	72,038.00	38.00-	100.05
8660	Interest	45,077.00	45,077.00	350,997.07	305,920.07-	778.66
8662	NetIncreaseFairValueInvestment			862,463.28-	862,463.28	NO BDGT
8677	InteragencySrvcsBetweenLEAs	535,196.00	714,226.00	14,404.70	699,821.30	2.02
8699	AllOtherLocalRevenue	137,364.00	147,364.00	1,035,758.50	888,394.50-	702.86
8792	TrnsfrAportionmentFrmCntyOffcs	1,841,076.00	1,853,209.00	1,369,074.00	484,135.00	73.88
	<b>Total Other Local Revenue</b>	<b>2,630,713.00</b>	<b>2,831,876.00</b>	<b>1,979,808.99</b>	<b>852,067.01</b>	<b>69.91</b>

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 22, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y) ESCAPE ONLINE

**Fund 01 - GeneralFund** **Fiscal Year 2022/23 Through June 2023**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Total Year To Date Revenues</b>		<b>36,775,526.00</b>	<b>54,334,763.00</b>	<b>49,923,327.39</b>	<b>4,411,435.61</b>	<b>91.88</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
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**Expenditure Detail**

<b>Certificated Salaries</b>							
1100	CertificatedTeachersSalaries	9,691,599.00	11,093,072.00		10,170,359.15	922,712.85	91.68
1101	TeacherSubstitutes	213,171.00	585,270.00		422,748.50	162,521.50	72.23
1103	TeacherExtraPay	86,275.00	337,008.00		603,088.09	266,080.09-	178.95
1200	CertifictdPupilSupportSalaries	1,164,430.00	1,186,599.00		1,181,914.78	4,684.22	99.61
1203	PupilSupportExtraPay	1,041.00	6,430.00		8,117.61	1,687.61-	126.25
1300	CrtifictdSuprvisrAdmnstrtrSlry	1,323,280.00	1,493,260.00		1,505,884.86	12,624.86-	100.85
1301	CertManagmentSubstitutes	13,529.00	82,911.00		82,911.79	.79-	100.00
1303	CertManagementExtraPay		89,476.00		99,766.74	10,290.74-	111.50
<b>Total Certificated Salaries</b>		<b>12,493,325.00</b>	<b>14,874,026.00</b>	<b>.00</b>	<b>14,074,791.52</b>	<b>799,234.48</b>	<b>94.63</b>

<b>Classified Salaries</b>							
2100	ClassifiedInstructionalSalary	1,629,358.00	1,557,226.00		1,510,853.29	46,372.71	97.02
2101	InstructAidesSubstitutes	26,643.00	56,352.00		40,842.08	15,509.92	72.48
2102	InstructAidesOvertime		305.00		5,222.57	4,917.57-	1,712.32
2103	InstructAidsExtraPay	28,009.00	86,347.00		75,319.51	11,027.49	87.23
2200	ClassifiedSupportSalaries	1,337,601.00	1,496,347.00		1,458,933.23	37,413.77	97.50
2201	ClassSupportSubstitutes	41,628.00	43,018.00		44,094.85	1,076.85-	102.50
2202	ClassSupportOvertime		586.00		7,901.45	7,315.45-	1,348.37
2203	ClassSupportExtraPay	41,628.00	56,513.00		62,807.70	6,294.70-	111.14
2300	ClssSuprvisrAdministratorsSlry	272,481.00	297,530.00		297,530.16	.16-	100.00
2400	ClericlTechniclOfficStaffSlrys	1,006,213.00	1,094,804.00		1,109,674.52	14,870.52-	101.36
2401	ClericalSubstitutes	22,180.00	23,007.00		22,628.22	378.78	98.35
2402	ClericalOvertime	51,724.00	50,875.00		108,927.11	58,052.11-	214.11
2403	ClericalExtraPay	30,343.00	58,139.00		63,832.54	5,693.54-	109.79
2900	OtherClassifiedSalaries	257,973.00	295,246.00		301,256.56	6,010.56-	102.04
2903	OtherClassExtraPay		25,591.00		29,298.59	3,707.59-	114.49
<b>Total Classified Salaries</b>		<b>4,745,781.00</b>	<b>5,141,886.00</b>	<b>.00</b>	<b>5,139,122.38</b>	<b>2,763.62</b>	<b>99.95</b>

<b>Employee Benefits</b>							
3101	STRSCertificatedPositions	3,668,542.00	3,899,036.00		3,719,424.07	179,611.93	95.39
3102	STRSClassifiedPostitions		309.00		459.50	150.50-	148.71
3201	PERSCertificatedPositions	87,531.00	98,932.00		62,672.55	36,259.45	63.35
3202	PERSClassifiedPositions	1,087,261.00	1,119,619.00		1,101,255.23	18,363.77	98.36

**Fund 01 - General Fund** **Fiscal Year 2022/23 Through June 2023**

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Employee Benefits (continued)</b>							
3301	OASDI Medcr Altrntv Certfc Positns	20,182.00	19,631.00		19,224.72	406.28	97.93
3302	OASDI Medcr Altrntv Clas Position	271,189.00	288,206.00		297,755.20	9,549.20-	103.31
3311	Medicare Certificated	172,587.00	190,013.00		193,324.71	3,311.71-	101.74
3312	Medicare Classified	63,453.00	67,897.00		70,136.35	2,239.35-	103.30
3401	Hlth Wlfr Benefits Certific Positn	1,837,948.00	1,972,664.00		1,775,910.00	196,754.00	90.03
3402	Hlth Wlfr Benefit Clasfid Positn	970,227.00	997,369.00		937,362.84	60,006.16	93.98
3501	StUnemplymnt Insurnc Cert Positns	62,129.00	66,020.00		66,168.26	148.26-	100.22
3502	StUnemplymnt Insurnc Clssifid Pos	22,943.00	23,692.00		23,565.67	126.33	99.47
3601	WC Insurance Certificatd Positns	286,810.00	314,768.00		319,484.90	4,716.90-	101.50
3602	WC Compensn Insurnc Class Positn	107,060.00	113,740.00		116,811.99	3,071.99-	102.70
3701	OPEB Allocated Certificatd Positn	154,147.00	166,039.00		169,756.54	3,717.54-	102.24
3702	OPEB Allocated Classified Positin	56,693.00	60,915.00		63,281.00	2,366.00-	103.88
3902	Othr Benefits Classified Position	125.00	125.00		124.56	.44	99.65
<b>Total Employee Benefits</b>		<b>8,868,827.00</b>	<b>9,398,975.00</b>	<b>.00</b>	<b>8,936,718.09</b>	<b>462,256.91</b>	<b>95.08</b>
<b>Books and Supplies</b>							
4100	Apprvd Txtbook Cor Curricula Mterl		50,000.00			50,000.00	
4300	Materials and Supplies	677,757.00	630,175.00		1,221,350.84	591,175.84-	193.81
4310	Materials & Supplies Instructi	340,661.00	340,661.00		1,111,553.46	770,892.46-	326.29
4312	Custodial Supplies	46,453.00	46,453.00		52,283.21	5,830.21-	112.55
4316	HVAC Repair	18,540.00	18,540.00		87,719.78	69,179.78-	473.14
4318	Small Hand Tools	4,635.00	4,635.00		32.52	4,602.48	0.70
4320	Materials Supplies Non Inst	192,094.00-	122,271.00-		159,588.14	281,859.14-	-130.52
4321	Facility Upkeep Repair	78,480.00	78,480.00		1,166,883.79	1,088,403.79-	1,486.85
4322	Painting	5,253.00	5,253.00		72,451.91	67,198.91-	1,379.25
4323	Vandalism	15,450.00	15,450.00			15,450.00	
4331	Grounds General Upkeep	7,818.00	7,818.00		5,749.72	2,068.28	73.54
4332	Grounds Repair	338.00	338.00		1,500.00	1,162.00-	443.79
4334	Grounds Equip Small Tools				1,811.77	1,811.77-	NO BDGT
4335	Vehicle Equipment Main Repair	28,593.00	28,593.00		36,347.76	7,754.76-	127.12
4341	Safety	6,309.00	6,309.00			6,309.00	
4345	Locksets	2,575.00	2,575.00			2,575.00	
4400	Noncapitalized Equipment	305,964.00	305,964.00		9,461.59	296,502.41	3.09
4500	Equipment Replacement <\$5,000	2,060.00					NO BDGT
<b>Total Books and Supplies</b>		<b>1,348,792.00</b>	<b>1,418,973.00</b>	<b>.00</b>	<b>3,926,734.49</b>	<b>2,507,761.49-</b>	<b>276.73</b>
<b>Services and Other Operating Expenditures</b>							

**Fund 01 - General Fund** **Fiscal Year 2022/23 Through June 2023**

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Services and Other Operating Expenditures (continued)</b>							
5100	SubagreementsforServices	1,925,513.00	1,584,863.00		1,242,427.75	342,435.25	78.39
5200	TravelandConferences	62,284.00	91,836.00		75,263.99	16,572.01	81.95
5300	DuesandMemberships	12,630.00	12,630.00		6,322.32	6,307.68	50.06
5450	OtherInsurance	449,109.00	449,109.00		453,282.00	4,173.00-	100.93
5500	OperationsHousekeepingServices	10,300.00	10,300.00		9,405.00	895.00	91.31
5501	ElectricBillPge	515,000.00	515,000.00		737,761.37	222,761.37-	143.25
5502	GasElectricity	61,800.00	61,800.00		179,510.24	117,710.24-	290.47
5504	WaterBill	164,800.00	164,800.00		142,888.70	21,911.30	86.70
5505	SewerCharges	46,350.00	46,350.00		51,843.24	5,493.24-	111.85
5506	OrovilleSolidWaste	41,200.00	41,200.00		48,047.49	6,847.49-	116.62
5507	AlarmServices	13,390.00	13,390.00		13,436.13	46.13-	100.34
5600	RntlsLeasesRprsNncpitlizdImprv	158,034.00	156,134.00		81,823.69	74,310.31	52.41
5800	ProfConsultngSrvcsandOperExpnd	1,558,518.00	3,591,188.00		1,779,975.83	1,811,212.17	49.57
5899	BudgetBalancing	110,360.00-	238,522.00		150,383.93	88,138.07	63.05
5900	Communications	35,089.00	35,089.00		35,192.19	103.19-	100.29
	<b>Total Services and Other Operating Expenditures</b>	<b>4,943,657.00</b>	<b>7,012,211.00</b>	<b>.00</b>	<b>5,007,563.87</b>	<b>2,004,647.13</b>	<b>71.41</b>
<b>Capital Outlay</b>							
6200	BuildingImprovementOfBuildings		10,000.00			10,000.00	
6400	Equipment	4,046,169.00	10,550,268.00		1,146,476.11	9,403,791.89	10.87
6500	EquipmentReplacement	2,000.00	2,000.00			2,000.00	
	<b>Total Capital Outlay</b>	<b>4,048,169.00</b>	<b>10,562,268.00</b>	<b>.00</b>	<b>1,146,476.11</b>	<b>9,415,791.89</b>	<b>10.85</b>
<b>Tuition</b>							
7142	OthuuitExcscstsdctPy2CntyOff	1,582,104.00	1,502,753.00		246,761.36-	1,749,514.36	-16.42
	<b>Total Tuition</b>	<b>1,582,104.00</b>	<b>1,502,753.00</b>	<b>.00</b>	<b>246,761.36-</b>	<b>1,749,514.36</b>	<b>-16.42</b>
<b>Transfers of Indirect/direct support costs</b>							
7350	TransIndirectCostsInterfund	93,243.00-	73,965.00-		124,314.00-	50,349.00	168.07
	<b>Total Transfers of Indirect/direct support costs</b>	<b>93,243.00-</b>	<b>73,965.00-</b>	<b>.00</b>	<b>124,314.00-</b>	<b>50,349.00</b>	<b>168.07</b>
	<b>Total Year To Date Expenditures</b>	<b>37,937,412.00</b>	<b>49,837,127.00</b>	<b>.00</b>	<b>37,860,331.10</b>	<b>11,976,795.90</b>	<b>75.97</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Other Financing Uses</b>							

<b>Interfund Transfers Out</b>							
7616	TrnsFromGeneralToCafeteria	281,384.00	86,002.00			86,002.00	

**Fund 01 - GeneralFund** **Fiscal Year 2022/23 Through June 2023**

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Other Financing Uses (continued)</b>							
<b>Interfund Transfers Out (continued)</b>							
7619	OthrAuthrizdInterFndTrnsfrsOut	974,442.00			.03	.03-	NO BDGT
	<b>Total Interfund Transfers Out</b>	<b>1,255,826.00</b>	<b>86,002.00</b>	<b>.00</b>	<b>.03</b>	<b>86,001.97</b>	<b>0.00</b>
	<b>Total Year To Date Other Financing Uses</b>	<b>1,255,826.00</b>	<b>86,002.00</b>	<b>.00</b>	<b>.03</b>	<b>86,001.97</b>	<b>0.00</b>

Fund 01 - General Fund		Fiscal Year 2022/23 Through June 2023		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	CashinCountyTreasury	13,607,764.91	12,280,165.52	25,887,930.43
9111	FairVluAdjustmt2CashCntyTrsury	474,837.43-	862,463.28-	1,337,300.71-
9120	CashinBank(s)	44,714.10	12,514.14-	32,199.96
9130	RevolvingCashAccount	50.00		50.00
9140	CashCollectionsAwaitingDeposit		400,096.91	400,096.91
9290	DuefromGrantorGovernments	3,815,455.79	1,741,890.03	5,557,345.82
9310	DuefromOtherFunds	150,383.93	79,633.93-	70,750.00
9330	PrepaidExpenditures(Expense)	31,549.00		31,549.00
	<b>Total Assets</b>	<b>17,175,080.30</b>	<b>13,467,541.11</b>	<b>30,642,621.41</b>
<b>Liabilities</b>				
9500	AccountsPayable	420,512.57		420,512.57
9501	UseTaxPayable	598.51		598.51
9510	A/P:PAYROLL	592,964.99	129,625.06-	463,339.93
9529	CurrentYearLiability		603,343.73	603,343.73
9580	SalesTaxPayable	6,959.67	1,310.68	8,270.35
9590	DuetoGrantorGovernments	2,938,345.21	364,978.51	3,303,323.72
9610	DuetoOtherFunds	38,706.59	13,661.31	52,367.90
9650	UnearnedRevenue		550,875.68	550,875.68
	<b>Total Liabilities</b>	<b>3,998,087.54</b>	<b>1,404,544.85</b>	<b>5,402,632.39</b>
	<b>Calculated Fund Balance</b>	<b>13,176,992.76</b>	<b>12,062,996.26</b>	<b>25,239,989.02</b>
<b>Beginning Fund Balance</b>				
9791	BeginningFundBalance	13,176,992.76		13,176,992.76
9793	AuditAdjustments			
	<b>Total Beginning Fund Balance</b>	<b>13,176,992.76</b>	<b>.00</b>	<b>13,176,992.76</b>
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>12,062,996.26</b>	<b>12,062,996.26</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>12,062,996.26</b>	

**Memo Only - Ending Fund Balance Accounts**

Other Designations	Adopted	Revised
9790 EndingFundBalance	6,800,513.00	17,518,661.00



Fund 01 - GeneralFund		Fiscal Year 2022/23 Through June 2023				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	36,775,526.00	54,334,763.00		49,923,327.39	4,411,435.61	91.88
B. Expenditures	37,937,412.00	49,837,127.00		37,860,331.10	11,976,795.90	75.97
C. Subtotal (Revenue LESS Expense)	1,161,886.00-	4,497,636.00		12,062,996.29	7,565,360.29-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses	1,255,826.00	86,002.00		.03	86,001.97	0.00
E. Net Change in Fund Balance	2,417,712.00-	4,411,634.00		12,062,996.26	7,651,362.26-	
F. Fund Balance:						
Beginning Balance (9791)	9,218,225.00	13,176,995.00		13,176,992.76		
Audit Adjustments (9793)		69,968.00-				
Other Restatements (9795)						
Adjusted Beginning Balance	9,218,225.00	13,107,027.00		13,176,992.76		
G. Calculated Ending Balance	6,800,513.00	17,518,661.00		25,239,989.02		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	6,800,513.00	17,518,661.00				
Other						

**Fund 12 - ChildDevelopmentFund** **Fiscal Year 2022/23 Through June 2023**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other State Revenues</b>						
8590	AllOtherStateRevenue	593,212.00				NO BDGT
<b>Total Other State Revenues</b>		<b>593,212.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>NO BDGT</b>
<b>Total Year To Date Revenues</b>		<b>593,212.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>NO BDGT</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Certificated Salaries</b>							
1100	CertificatedTeachersSalaries	103,512.00	103,512.00			103,512.00	
<b>Total Certificated Salaries</b>		<b>103,512.00</b>	<b>103,512.00</b>	<b>.00</b>	<b>.00</b>	<b>103,512.00</b>	
<b>Classified Salaries</b>							
2100	ClassifiedInstructionalSalary	276,161.00	276,161.00			276,161.00	
<b>Total Classified Salaries</b>		<b>276,161.00</b>	<b>276,161.00</b>	<b>.00</b>	<b>.00</b>	<b>276,161.00</b>	
<b>Employee Benefits</b>							
3311	MedicareCertificated	188,443.00	188,443.00			188,443.00	
<b>Total Employee Benefits</b>		<b>188,443.00</b>	<b>188,443.00</b>	<b>.00</b>	<b>.00</b>	<b>188,443.00</b>	
<b>Books and Supplies</b>							
4300	MaterialsandSupplies	2,000.00					NO BDGT
<b>Total Books and Supplies</b>		<b>2,000.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>NO BDGT</b>
<b>Services and Other Operating Expenditures</b>							
5800	ProfConsultngSrvcsandOperExpnd	500.00					NO BDGT
<b>Total Services and Other Operating Expenditures</b>		<b>500.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>NO BDGT</b>
<b>Transfers of Indirect/direct support costs</b>							
7350	TransIndirectCostsInterfund	22,596.00					NO BDGT
<b>Total Transfers of Indirect/direct support costs</b>		<b>22,596.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>NO BDGT</b>
<b>Total Year To Date Expenditures</b>		<b>593,212.00</b>	<b>568,116.00</b>	<b>.00</b>	<b>.00</b>	<b>568,116.00</b>	

**Memo Only - Ending Fund Balance Accounts**

	Adopted	Revised	
<b>Other Designations</b>			
9790 EndingFundBalance		568,116.00-	

Fund 12 - ChildDevelopmentFund		Fiscal Year 2022/23 Through June 2023				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	593,212.00					NO BDGT
B. Expenditures	593,212.00	568,116.00			568,116.00	
C. Subtotal (Revenue LESS Expense)	.00	568,116.00-		.00	568,116.00-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	.00	568,116.00-		.00	568,116.00-	
F. Fund Balance:						
Beginning Balance (9791)						
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance						
G. Calculated Ending Balance	.00	568,116.00-		.00		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)		568,116.00-				
Other						

**Fund 13 - CafeteriaSpecialRevenueFund** **Fiscal Year 2022/23 Through June 2023**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Federal Revenue</b>						
8220	ChildNutritionPrograms	779,032.00	829,032.00	75,680.06	753,351.94	9.13
8221	DonatedFoodCommodities	117,624.00	117,624.00	1,183,691.55	1,066,067.55-	1,006.34
8222	NeedyBreakfastReimbursement	281,987.00	281,987.00	318,776.64	36,789.64-	113.05
8224	MealSupplementalSnacksFed	30,000.00	30,000.00		30,000.00	
<b>Total Federal Revenue</b>		<b>1,208,643.00</b>	<b>1,258,643.00</b>	<b>1,578,148.25</b>	<b>319,505.25-</b>	<b>125.38</b>
<b>Other State Revenues</b>						
8520	ChildNutrition	68,000.00	158,573.00	272,053.04	113,480.04-	171.56
8523	StateReimbBreakfast	34,000.00	34,000.00	124,558.22	90,558.22-	366.35
<b>Total Other State Revenues</b>		<b>102,000.00</b>	<b>192,573.00</b>	<b>396,611.26</b>	<b>204,038.26-</b>	<b>205.95</b>
<b>Other Local Revenue</b>						
8635	AdultFoodSales			6,346.00	6,346.00-	NO BDGT
8660	Interest	7,544.00	7,544.00	6,341.28	1,202.72	84.06
8662	NetIncreaseFairValueInvestment			17,866.96-	17,866.96	NO BDGT
8699	AllOtherLocalRevenue	90,984.00		169,071.37	169,071.37-	NO BDGT
<b>Total Other Local Revenue</b>		<b>98,528.00</b>	<b>7,544.00</b>	<b>163,891.69</b>	<b>156,347.69-</b>	<b>2,172.48</b>
<b>Total Year To Date Revenues</b>		<b>1,409,171.00</b>	<b>1,458,760.00</b>	<b>2,138,651.20</b>	<b>679,891.20-</b>	<b>146.61</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Classified Salaries</b>							
2200	ClassifiedSupportSalaries	399,390.00	444,286.00		460,551.70	16,265.70-	103.66
2201	ClassSupportSubstitutes	20,814.00	16,234.00		16,559.52	325.52-	102.01
2202	ClassSupportOvertime		124.00		282.15	158.15-	227.54
2203	ClassSupportExtraPay	9,366.00	3,593.00		7,888.34	4,295.34-	219.55
2300	ClassSuprvsrAdministratorsSlry	85,283.00	93,822.00		93,822.08	.08-	100.00
2400	ClericlTechniclOfficStaffSlrys	32,022.00	34,795.00		34,795.02	.02-	100.00
<b>Total Classified Salaries</b>		<b>546,875.00</b>	<b>592,854.00</b>	<b>.00</b>	<b>613,898.81</b>	<b>21,044.81-</b>	<b>103.55</b>
<b>Employee Benefits</b>							
3202	PERSClassifiedPositions	126,573.00	137,609.00		138,150.78	541.78-	100.39
3302	OASDIMedicrAltrntvClasPosition	32,198.00	33,894.00		35,200.73	1,306.73-	103.86
3312	MedicareClassified	7,530.00	8,032.00		8,340.97	308.97-	103.85
3402	HlthWlfarBenefitClasfidPositn	179,785.00	193,599.00		193,599.00		100.00
3502	StUnemplymntInsrncClssifidPos	2,828.00	2,781.00		2,789.63	8.63-	100.31

**Fund 13 - CafeteriaSpecialRevenueFund** **Fiscal Year 2022/23 Through June 2023**

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Employee Benefits (continued)</b>							
3602	WCCompenstnInsurnceClassPositn	12,676.00	13,458.00		13,933.62	475.62-	103.53
3702	OPEBAllocatedClassifiedPositin	6,039.00	7,110.00		7,375.86	265.86-	103.74
3902	OthrBenefitsClassifiedPosition	13.00	13.00		12.84	.16	98.77
	<b>Total Employee Benefits</b>	<b>367,642.00</b>	<b>396,496.00</b>	<b>.00</b>	<b>399,403.43</b>	<b>2,907.43-</b>	<b>100.73</b>
<b>Books and Supplies</b>							
4310	Materials&SuppliesInstructi	8,042.00	8,042.00			8,042.00	
4320	MaterialsSuppliesNonInst	59,436.00	102,010.00		48,169.53	53,840.47	47.22
4400	NoncapitalizedEquipment	27,810.00					NO BDGT
4700	Food		50,000.00			50,000.00	
4710	FoodPurchases	557,750.00	570,093.00		559,641.34	10,451.66	98.17
	<b>Total Books and Supplies</b>	<b>653,038.00</b>	<b>730,145.00</b>	<b>.00</b>	<b>607,810.87</b>	<b>122,334.13</b>	<b>83.25</b>
<b>Services and Other Operating Expenditures</b>							
5200	TravelandConferences	3,068.00	3,068.00		166.53	2,901.47	5.43
5300	DuesandMemberships	150.00	150.00			150.00	
5800	ProfConsultngSrvcsandOperExpnd	46,635.00	92,573.00		388.00	92,185.00	0.42
5900	Communications	2,500.00	2,500.00		629.83	1,870.17	25.19
	<b>Total Services and Other Operating Expenditures</b>	<b>52,353.00</b>	<b>98,291.00</b>	<b>.00</b>	<b>1,184.36</b>	<b>97,106.64</b>	<b>1.20</b>
<b>Transfers of Indirect/direct support costs</b>							
7350	TransIndirectCostsInterfund	70,647.00	73,965.00		124,314.00	50,349.00-	168.07
	<b>Total Transfers of Indirect/direct support costs</b>	<b>70,647.00</b>	<b>73,965.00</b>	<b>.00</b>	<b>124,314.00</b>	<b>50,349.00-</b>	<b>168.07</b>
	<b>Total Year To Date Expenditures</b>	<b>1,690,555.00</b>	<b>1,891,751.00</b>	<b>.00</b>	<b>1,746,611.47</b>	<b>145,139.53</b>	<b>92.33</b>

Object	Description	Adopted Budget	Revised Budget	Actual	Balance	% Used
<b>Other Financing Sources</b>						
<b>Other Financing Sources</b>						
8916	TrnsFromGeneralToCafeteria	281,384.00	86,002.00		86,002.00	
	<b>Total Other Financing Sources</b>	<b>281,384.00</b>	<b>86,002.00</b>	<b>.00</b>	<b>86,002.00</b>	
	<b>Total Year To Date Other Financing Sources</b>	<b>281,384.00</b>	<b>86,002.00</b>	<b>.00</b>	<b>86,002.00</b>	

**Fund 13 - CafeteriaSpecialRevenueFund** **Fiscal Year 2022/23 Through June 2023**

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	CashinCountyTreasury	339,612.63	196,694.04	536,306.67
9111	FairVluAdjustmt2CashCntyTrsury	10,512.71-	17,866.96-	28,379.67-
9130	RevolvingCashAccount	17.37		17.37
9140	CashCollectionsAwaitingDeposit		46,870.23	46,870.23
9290	DuefromGrantorGovernments	211,547.56	36,026.79	247,574.35
9310	DuefromOtherFunds		52,367.90	52,367.90
9320	Stores	77,039.64	1,538.06	78,577.70
	<b>Total Assets</b>	<b>617,704.49</b>	<b>315,630.06</b>	<b>933,334.55</b>
<b>Liabilities</b>				
9500	AccountsPayable	19,052.95		19,052.95
9501	UseTaxPayable	701.80		701.80
9510	A/P:PAYROLL	4,883.74	23,032.14-	18,148.40-
9512	VOLUNTARY INSUR PAYABLE	2,044.25		2,044.25
9514	GARNISH PAYABLE	100.00		100.00
9516	TSA PAYABLE	48.13-		48.13-
9520	SUMMER PAY LIABILITY	10,591.93		10,591.93
9529	CurrentYearLiability		26,249.59	26,249.59
9530	FED INC TAX WITHHELD PAYABLE	222.31		222.31
9532	STATE INC TAX WITHHELD PAYABLE	64.72-		64.72-
9534	OASDI PAYABLE	144.41		144.41
9536	MEDICARE PAYABLE	1,561.21		1,561.21
9538	STATE DISABILITY INS (SDI) PAY	2.30-		2.30-
9540	STATE UNEMPLOY INS (SUI) PAYAB	82.58		82.58
9542	WORKERS COMP PAYABLE	46,738.24		46,738.24
9544	RETIREE BENEFIT (OPEB HOLDING)	132,867.95-		132,867.95-
9555	PERS PAYABLE	10,648.92		10,648.92
9560	MEDICAL INS PAYABLE	111,644.78		111,644.78
9566	LIFE INS PAYABLE	54.48		54.48
9580	SalesTaxPayable	694.25-	6.81	687.44-
9610	DuetoOtherFunds	150,383.93	79,633.93-	70,750.00
	<b>Total Liabilities</b>	<b>225,178.18</b>	<b>76,409.67-</b>	<b>148,768.51</b>
	<b>Calculated Fund Balance</b>	<b>392,526.31</b>	<b>392,039.73</b>	<b>784,566.04</b>
<b>Beginning Fund Balance</b>				
9791	BeginningFundBalance	392,526.31		392,526.31
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>392,039.73</b>	<b>392,039.73</b>

Fund 13 - CafeteriaSpecialRevenueFund		Fiscal Year 2022/23 Through June 2023		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Change in Fund Balance - Excess Revenues ( Expenditures )			392,039.73	

**Memo Only - Ending Fund Balance Accounts**

Other Designations	Adopted	Revised
9790 EndingFundBalance		45,537.00

Fund 13 - CafeteriaSpecialRevenueFund		Fiscal Year 2022/23 Through June 2023				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	1,409,171.00	1,458,760.00		2,138,651.20	679,891.20-	146.61
B. Expenditures	1,690,555.00	1,891,751.00		1,746,611.47	145,139.53	92.33
C. Subtotal (Revenue LESS Expense)	281,384.00-	432,991.00-		392,039.73	825,030.73-	
D. Other Financing Sources and Uses						
Sources	281,384.00	86,002.00			86,002.00	
LESS Uses						
E. Net Change in Fund Balance	.00	346,989.00-		392,039.73	739,028.73-	
F. Fund Balance:						
Beginning Balance (9791)		392,526.00		392,526.31		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	.00	392,526.00		392,526.31		
G. Calculated Ending Balance	.00	45,537.00		784,566.04		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)		45,537.00				
Other						



**Fund 25 - Developer Fees** **Fiscal Year 2022/23 Through June 2023**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other Local Revenue</b>						
8660	Interest	700.00	700.00	7,661.52	6,961.52-	1,094.50
8662	NetIncreaseFairValueInvestment			18,517.20-	18,517.20	NO BDGT
8681	Mitigation/DeveloperFees	60,000.00	111,806.00	219,114.00	107,308.00-	195.98
	<b>Total Other Local Revenue</b>	<b>60,700.00</b>	<b>112,506.00</b>	<b>208,258.32</b>	<b>95,752.32-</b>	<b>185.11</b>
	<b>Total Year To Date Revenues</b>	<b>60,700.00</b>	<b>112,506.00</b>	<b>208,258.32</b>	<b>95,752.32-</b>	<b>185.11</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Services and Other Operating Expenditures</b>							
5800	ProfConsultngSrvcsandOperExpnd				2,000.00	2,000.00-	NO BDGT
	<b>Total Services and Other Operating Expenditures</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>2,000.00</b>	<b>2,000.00-</b>	<b>NO BDGT</b>
<b>Capital Outlay</b>							
6170	LandImprovements	100,000.00	241,919.00		239,919.45	1,999.55	99.17
	<b>Total Capital Outlay</b>	<b>100,000.00</b>	<b>241,919.00</b>	<b>.00</b>	<b>239,919.45</b>	<b>1,999.55</b>	<b>99.17</b>
	<b>Total Year To Date Expenditures</b>	<b>100,000.00</b>	<b>241,919.00</b>	<b>.00</b>	<b>241,919.45</b>	<b>.45-</b>	<b>100.00</b>

Object	Description	Adopted Budget	Revised Budget	Actual	Balance	% Used
<b>Other Financing Sources</b>						
<b>Other Financing Sources</b>						
8919	OthrAuthorizdIntrFundTrnsfrsIn	410,374.00				NO BDGT
8965	TransfersfromLapsedDistricts			61,658.27-	61,658.27	NO BDGT
	<b>Total Other Financing Sources</b>	<b>410,374.00</b>	<b>.00</b>	<b>61,658.27-</b>	<b>61,658.27</b>	<b>NO BDGT</b>
	<b>Total Year To Date Other Financing Sources</b>	<b>410,374.00</b>	<b>.00</b>	<b>61,658.27-</b>	<b>61,658.27</b>	<b>NO BDGT</b>

Fund 25 - Developer Fees		Fiscal Year 2022/23 Through June 2023		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	CashinCountyTreasury	656,190.29	100,760.57-	555,429.72
9111	FairVluAdjustmt2CashCntyTrsury	18,554.28-	18,770.08-	37,324.36-
9200	AccountsReceivable	241.50	241.50-	
	<b>Total Assets</b>	<b>637,877.51</b>	<b>119,772.15-</b>	<b>518,105.36</b>
<b>Liabilities</b>				
9510	A/P:PAYROLL	24,452.75	24,452.75-	
	<b>Calculated Fund Balance</b>	<b>613,424.76</b>	<b>95,319.40-</b>	<b>518,105.36</b>
<b>Beginning Fund Balance</b>				
9791	BeginningFundBalance	613,424.76		613,424.76
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>95,319.40-</b>	<b>95,319.40-</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>(95,319.40)</b>	

Memo Only - Ending Fund Balance Accounts		
	Adopted	Revised
<b>Other Designations</b>		
9790	EndingFundBalance	484,012.00

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Financial Statement

Fund 25 - Developer Fees		Fiscal Year 2022/23 Through June 2023				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	60,700.00	112,506.00		208,258.32	95,752.32-	185.11
B. Expenditures	100,000.00	241,919.00		241,919.45	.45-	100.00
C. Subtotal (Revenue LESS Expense)	39,300.00-	129,413.00-		33,661.13-	95,751.87-	
D. Other Financing Sources and Uses						
Sources	410,374.00			61,658.27-	61,658.27	NO BDGT
LESS Uses						
E. Net Change in Fund Balance	371,074.00	129,413.00-		95,319.40-	34,093.60-	
F. Fund Balance:						
Beginning Balance (9791)	577,267.00	613,425.00		613,424.76		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	577,267.00	613,425.00		613,424.76		
G. Calculated Ending Balance	948,341.00	484,012.00		518,105.36		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	948,341.00	484,012.00				
Other						

**Fund 26 - RDA** **Fiscal Year 2022/23 Through June 2023**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other Local Revenue</b>						
8625	ComRdvlpmntFndNotSubject2LCFFDd	90,000.00	131,284.00	219,237.34	87,953.34-	166.99
8660	Interest	5,000.00	1,000.00	20,257.12	19,257.12-	2,025.71
8662	NetIncreaseFairValueInvestment			39,418.23-	39,418.23	NO BDGT
<b>Total Other Local Revenue</b>		<b>95,000.00</b>	<b>132,284.00</b>	<b>200,076.23</b>	<b>67,792.23-</b>	<b>151.25</b>
<b>Total Year To Date Revenues</b>		<b>95,000.00</b>	<b>132,284.00</b>	<b>200,076.23</b>	<b>67,792.23-</b>	<b>151.25</b>

Object	Description	Adopted Budget	Revised Budget	Actual	Balance	% Used
<b>Other Financing Sources</b>						
<b>Other Financing Sources</b>						
8919	OthrAuthorizdIntrFundTrnsfrsIn	564,068.00				NO BDGT
<b>Total Other Financing Sources</b>		<b>564,068.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>NO BDGT</b>
<b>Total Year To Date Other Financing Sources</b>		<b>564,068.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>NO BDGT</b>

**Fund 26 - RDA** **Fiscal Year 2022/23 Through June 2023**

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	CashinCountyTreasury	944,197.49	239,494.46	1,183,691.95
9111	FairVluAdjustmt2CashCntyTrsury	1,250.23	39,418.23-	38,168.00-
9200	AccountsReceivable	435.44		435.44
	<b>Total Assets</b>	<b>945,883.16</b>	<b>200,076.23</b>	<b>1,145,959.39</b>
	<b>Calculated Fund Balance</b>	<b>945,883.16</b>	<b>200,076.23</b>	<b>1,145,959.39</b>
<b>Beginning Fund Balance</b>				
9791	BeginningFundBalance	945,883.16		945,883.16
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>200,076.23</b>	<b>200,076.23</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>200,076.23</b>	

**Memo Only - Ending Fund Balance Accounts**

	Adopted	Revised
<b>Other Designations</b>		
9790 EndingFundBalance	1,522,201.00	1,078,167.00

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Financial Statement

Fund 26 - RDA		Fiscal Year 2022/23 Through June 2023				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	95,000.00	132,284.00		200,076.23	67,792.23-	151.25
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	95,000.00	132,284.00		200,076.23	67,792.23-	
D. Other Financing Sources and Uses						
Sources	564,068.00					NO BDGT
LESS Uses						
E. Net Change in Fund Balance	659,068.00	132,284.00		200,076.23	67,792.23-	
F. Fund Balance:						
Beginning Balance (9791)	863,133.00	945,883.00		945,883.16		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	863,133.00	945,883.00		945,883.16		
G. Calculated Ending Balance	1,522,201.00	1,078,167.00		1,145,959.39		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	1,522,201.00	1,078,167.00				
Other						

**Fund 35 - CountySchoolFacilitiesFund** **Fiscal Year 2022/23 Through June 2023**

Object	Description	Adopted Budget	Revised Budget	Actual	Balance	% Used
<b>Other Financing Sources</b>						
<b>Other Financing Sources</b>						
8919	OthrAuthorizdIntrFundTrnsfrsIn			.03	.03-	NO BDGT
	<b>Total Other Financing Sources</b>	<u>.00</u>	<u>.00</u>	<u>.03</u>	<u>.03-</u>	NO BDGT
	<b>Total Year To Date Other Financing Sources</b>	<b>.00</b>	<b>.00</b>	<b>.03</b>	<b>.03-</b>	NO BDGT

Fund 35 - CountySchoolFacilitiesFund		Fiscal Year 2022/23 Through June 2023		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	CashinCountyTreasury	.03-	.03	
<b>Liabilities</b>				
9500	AccountsPayable	.03		.03
	<b>Calculated Fund Balance</b>	<u>.06-</u>	<u>.03</u>	<u>.03-</u>
<b>Beginning Fund Balance</b>				
9791	BeginningFundBalance	.06-		.06-
	<b>Beginning Fund Balance Proof</b>	<u>.00</u>	<u>.03</u>	<u>.03</u>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>.03</b>	



**Fund 35 - CountySchoolFacilitiesFund** **Fiscal Year 2022/23 Through June 2023**

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues						
B. Expenditures						
C. Subtotal (Revenue LESS Expense)						
D. Other Financing Sources and Uses						
Sources				.03	.03-	NO BDGT
LESS Uses						
E. Net Change in Fund Balance	.00	.00		.03	.03-	
F. Fund Balance:						
Beginning Balance (9791)				.06-		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	.00	.00		.06-		
G. Calculated Ending Balance	.00	.00		.03-		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other						

**Fund 40 - SpecResCapitalOutlayFund** **Fiscal Year 2022/23 Through June 2023**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Federal Revenue</b>						
8281	FEMA			328,918.99	328,918.99-	NO BDGT
	<b>Total Federal Revenue</b>	<b>.00</b>	<b>.00</b>	<b>328,918.99</b>	<b>328,918.99-</b>	<b>NO BDGT</b>
<b>Other Local Revenue</b>						
8660	Interest			13,847.87	13,847.87-	NO BDGT
8662	NetIncreaseFairValueInvestment			23,672.28-	23,672.28	NO BDGT
	<b>Total Other Local Revenue</b>	<b>.00</b>	<b>.00</b>	<b>9,824.41-</b>	<b>9,824.41</b>	<b>NO BDGT</b>
	<b>Total Year To Date Revenues</b>	<b>.00</b>	<b>.00</b>	<b>319,094.58</b>	<b>319,094.58-</b>	<b>NO BDGT</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Capital Outlay</b>							
6400	Equipment	2,462,577.00	300,000.00		335,891.00	35,891.00-	111.96
	<b>Total Capital Outlay</b>	<b>2,462,577.00</b>	<b>300,000.00</b>	<b>.00</b>	<b>335,891.00</b>	<b>35,891.00-</b>	<b>111.96</b>
	<b>Total Year To Date Expenditures</b>	<b>2,462,577.00</b>	<b>300,000.00</b>	<b>.00</b>	<b>335,891.00</b>	<b>35,891.00-</b>	<b>111.96</b>

Fund 40 - SpecResCapitalOutlayFund		Fiscal Year 2022/23 Through June 2023		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	CashinCountyTreasury	831,109.51	120,508.53-	710,600.98
9111	FairVluAdjustmt2CashCntyTrsury	26,761.73-	23,672.28-	50,434.01-
9290	DuefromGrantorGovernments		328,918.99	328,918.99
	<b>Total Assets</b>	<b>804,347.78</b>	<b>184,738.18</b>	<b>989,085.96</b>
<b>Liabilities</b>				
9529	CurrentYearLiability		201,534.60	201,534.60
	<b>Calculated Fund Balance</b>	<b>804,347.78</b>	<b>16,796.42-</b>	<b>787,551.36</b>
<b>Beginning Fund Balance</b>				
9791	BeginningFundBalance	804,347.78		804,347.78
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>16,796.42-</b>	<b>16,796.42-</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>(16,796.42)</b>	

<b>Memo Only - Ending Fund Balance Accounts</b>			
		Adopted	Revised
<b>Other Designations</b>			
9790	EndingFundBalance	824,138.00	504,348.00

Fund 40 - SpecResCapitalOutlayFund		Fiscal Year 2022/23 Through June 2023				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues				319,094.58	319,094.58-	NO BDGT
B. Expenditures	2,462,577.00	300,000.00		335,891.00	35,891.00-	111.96
C. Subtotal (Revenue LESS Expense)	2,462,577.00-	300,000.00-		16,796.42-	283,203.58-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	2,462,577.00-	300,000.00-		16,796.42-	283,203.58-	
F. Fund Balance:						
Beginning Balance (9791)	3,286,715.00	804,348.00		804,347.78		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	3,286,715.00	804,348.00		804,347.78		
G. Calculated Ending Balance	824,138.00	504,348.00		787,551.36		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	824,138.00	504,348.00				
Other						

**Fund 51 - BondInterestandRedemptionFund** **Fiscal Year 2022/23 Through June 2023**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other State Revenues</b>						
8571	VotdIndbtednesLeviHmownrExmptn	2,000.00	2,000.00	7,386.93	5,386.93-	369.35
8572	VtdIndbtdnsLevOtrSbvntnsInLuTx	1,500.00	1,500.00	1,757.68	257.68-	117.18
<b>Total Other State Revenues</b>		<b>3,500.00</b>	<b>3,500.00</b>	<b>9,144.61</b>	<b>5,644.61-</b>	<b>261.27</b>
<b>Other Local Revenue</b>						
8611	VotedIndebtednssLevieSecurdRol	300,000.00	300,000.00	488,696.81	188,696.81-	162.90
8612	VotdIndebtednesLevieUnscurdRol	200,000.00	200,000.00	31,906.43	168,093.57	15.95
8613	VotdIndebtednesLeviePriYrTaxes			1,680.60	1,680.60-	NO BDGT
8614	VotdIndbtdnssLevieSuplmtntTaxe	5,000.00	5,000.00	27,394.82	22,394.82-	547.90
8660	Interest	4,000.00	4,000.00	8,356.59	4,356.59-	208.91
8662	NetIncreaseFairValueInvestment			29,638.93-	29,638.93	NO BDGT
<b>Total Other Local Revenue</b>		<b>509,000.00</b>	<b>509,000.00</b>	<b>528,396.32</b>	<b>19,396.32-</b>	<b>103.81</b>
<b>Total Year To Date Revenues</b>		<b>512,500.00</b>	<b>512,500.00</b>	<b>537,540.93</b>	<b>25,040.93-</b>	<b>104.89</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Debt Service</b>							
7433	BondRedemptions	555,000.00	570,000.00		570,000.00		100.00
7434	BondInterestOtherServiceCharge	9,350.00	9,350.00			9,350.00	
<b>Total Debt Service</b>		<b>564,350.00</b>	<b>579,350.00</b>	<b>.00</b>	<b>570,000.00</b>	<b>9,350.00</b>	<b>98.39</b>
<b>Total Year To Date Expenditures</b>		<b>564,350.00</b>	<b>579,350.00</b>	<b>.00</b>	<b>570,000.00</b>	<b>9,350.00</b>	<b>98.39</b>

**Fund 51 - BondInterestandRedemptionFund** **Fiscal Year 2022/23 Through June 2023**

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	CashinCountyTreasury	890,974.05	1,264.44-	889,709.61
9111	FairVluAdjustmt2CashCntyTrsury	5,426.73	29,638.93-	24,212.20-
9200	AccountsReceivable	1,555.70	1,555.70-	
	<b>Total Assets</b>	<b>897,956.48</b>	<b>32,459.07-</b>	<b>865,497.41</b>
	<b>Calculated Fund Balance</b>	<b>897,956.48</b>	<b>32,459.07-</b>	<b>865,497.41</b>
<b>Beginning Fund Balance</b>				
9791	BeginningFundBalance	897,956.48		897,956.48
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>32,459.07-</b>	<b>32,459.07-</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>(32,459.07)</b>	

**Memo Only - Ending Fund Balance Accounts**

	Adopted	Revised
<b>Other Designations</b>		
9790 EndingFundBalance	779,881.00	831,106.00

Fund 51 - BondInterestandRedemptionFund		Fiscal Year 2022/23 Through June 2023				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	512,500.00	512,500.00		537,540.93	25,040.93-	104.89
B. Expenditures	564,350.00	579,350.00		570,000.00	9,350.00	98.39
C. Subtotal (Revenue LESS Expense)	51,850.00-	66,850.00-		32,459.07-	34,390.93-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	51,850.00-	66,850.00-		32,459.07-	34,390.93-	
F. Fund Balance:						
Beginning Balance (9791)	831,731.00	897,956.00		897,956.48		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	831,731.00	897,956.00		897,956.48		
G. Calculated Ending Balance	779,881.00	831,106.00		865,497.41		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	779,881.00	831,106.00				
Other						

**Fund 76 - Warrant/Pass-ThroughFund** **Fiscal Year 2022/23 Through June 2023**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other Local Revenue</b>						
8662	NetIncreaseFairValueInvestment			46,883.48-	46,883.48	NO BDGT
	<b>Total Other Local Revenue</b>	<u>.00</u>	<u>.00</u>	<u>46,883.48-</u>	<u>46,883.48</u>	<b>NO BDGT</b>
	<b>Total Year To Date Revenues</b>	<u>.00</u>	<u>.00</u>	<u>46,883.48-</u>	<u>46,883.48</u>	<b>NO BDGT</b>



**Fund 76 - Warrant/Pass-ThroughFund** **Fiscal Year 2022/23 Through June 2023**

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	CashinCountyTreasury	1,274,599.80	177,026.37	1,451,626.17
9111	FairVluAdjustmt2CashCntyTrsury	38,706.59-	46,883.48-	85,590.07-
9310	DuefromOtherFunds	38,706.59	38,706.59-	
	<b>Total Assets</b>	<b>1,274,599.80</b>	<b>91,436.30</b>	<b>1,366,036.10</b>
<b>Liabilities</b>				
9508	HSA PT	14,953.00		14,953.00
9510	A/P:PAYROLL	526,642.55	544,161.53-	17,518.98-
9512	VOLUNTARY INSUR PAYABLE	3,363.90	7,606.67	10,970.57
9516	TSA PAYABLE	150.00-		150.00-
9519	TSA FEE TDS ONLY	150.00		150.00
9520	SUMMER PAY LIABILITY	462.26-		462.26-
9529	CurrentYearLiability		584,494.01	584,494.01
9530	FED INC TAX WITHHELD PAYABLE	27,184.70	9,399.39	36,584.09
9532	STATE INC TAX WITHHELD PAYABLE	10,770.95	3,153.63	13,924.58
9534	OASDI PAYABLE	16,477.76	5,030.42	21,508.18
9536	MEDICARE PAYABLE	7,065.20	1,613.02	8,678.22
9538	STATE DISABILITY INS (SDI) PAY	1,408.74	309.42-	1,099.32
9540	STATE UNEMPLOY INS (SUI) PAYAB	19,852.27	1,212.91-	18,639.36
9542	WORKERS COMP PAYABLE	77,827.48	69,246.58-	8,580.90
9544	RETIREE BENEFIT (OPEB HOLDING)	737,832.43	518,061.40	1,255,893.83
9551	STRS PAYABLE	955,937.06	49,053.80	1,004,990.86
9552	STRS DBS EXCESS CONT	109,318.84-	6.30-	109,325.14-
9555	PERS PAYABLE	419,121.06-	26,349.67	392,771.39-
9560	MEDICAL INS PAYABLE	1,651,778.42-	874,484.45-	2,526,262.87-
9562	DENTAL INS PAYABLE	835,572.29	322,347.06	1,157,919.35
9564	VISIONS INS PAYABLE	223,119.30	52,954.90	276,074.20
9566	LIFE INS PAYABLE	7,067.54	1,931.78	8,999.32
9571	REPAY DISTRICT	5,146.75-	1,138.26-	6,285.01-
9580	SalesTaxPayable	4,648.04-		4,648.04-
9590	DuetoGrantorGovernments		46,883.48	46,883.48
	<b>Total Liabilities</b>	<b>1,274,599.80</b>	<b>138,319.78</b>	<b>1,412,919.58</b>
	<b>Calculated Fund Balance</b>	<b>.00</b>	<b>46,883.48-</b>	<b>46,883.48-</b>
<b>Beginning Fund Balance</b>				
9791	BeginningFundBalance			
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>46,883.48-</b>	<b>46,883.48-</b>

Fund 76 - Warrant/Pass-ThroughFund		Fiscal Year 2022/23 Through June 2023		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Change in Fund Balance - Excess Revenues ( Expenditures )			(46,883.48)	

**Memo Only - Ending Fund Balance Accounts**

Other Designations	Adopted	Revised
9790 EndingFundBalance	7,221.00	

Fund 76 - Warrant/Pass-ThroughFund		Fiscal Year 2022/23 Through June 2023				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues				46,883.48-	46,883.48	NO BDGT
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	.00	.00		46,883.48-	46,883.48	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	.00	.00		46,883.48-	46,883.48	
F. Fund Balance:						
Beginning Balance (9791)	7,221.00					
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	7,221.00	.00		.00		
G. Calculated Ending Balance	7,221.00	.00		46,883.48-		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	7,221.00					
Other						

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,914.74	1,903.73	2,139.28	1,876.45	1,876.45	2,040.16
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)	11.44	1.26	11.44	11.44	11.44	11.44
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	1,926.18	1,904.99	2,150.72	1,887.89	1,887.89	2,051.60
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	1,926.18	1,904.99	2,150.72	1,887.89	1,887.89	2,051.60
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	488,524.00	(22,280.00)	466,244.00	0.00	0.00	466,244.00
Work in Progress	190,760.01	0.00	190,760.01	1,145,559.00	37,858.00	1,298,461.01
Total capital assets not being depreciated	679,284.01	(22,280.00)	657,004.01	1,145,559.00	37,858.00	1,764,705.01
Capital assets being depreciated:						
Land Improvements	4,404,394.06	(31,603.06)	4,372,791.00	239,919.00	0.00	4,612,710.00
Buildings	21,623,720.83	(675,387.83)	20,948,333.00	0.00	0.00	20,948,333.00
Equipment	3,230,121.09	(932,209.09)	2,297,912.00	323,670.00	151,552.00	2,470,030.00
Total capital assets being depreciated	29,258,235.98	(1,639,199.98)	27,619,036.00	563,589.00	151,552.00	28,031,073.00
Accumulated Depreciation for:						
Land Improvements	(2,335,865.72)	(158,961.28)	(2,494,827.00)	(201,775.00)	0.00	(2,696,602.00)
Buildings	(14,720,643.51)	5,213,290.51	(9,507,353.00)	(1,024,316.00)	0.00	(10,531,669.00)
Equipment	(2,584,729.70)	1,592,641.70	(992,088.00)	(171,224.00)	(151,552.00)	(1,011,760.00)
Total accumulated depreciation	(19,641,238.93)	6,646,970.93	(12,994,268.00)	(1,397,315.00)	(151,552.00)	(14,240,031.00)
Total capital assets being depreciated, net excluding lease and subscription assets	9,616,997.05	5,007,770.95	14,624,768.00	(833,726.00)	0.00	13,791,042.00
Lease Assets			0.00	0.00	0.00	0.00
Accumulated amortization for lease assets			0.00	0.00	0.00	0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00	0.00	0.00	0.00
Accumulated amortization for subscription assets			0.00	0.00	0.00	0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	10,296,281.06	4,985,490.95	15,281,772.01	311,833.00	37,858.00	15,555,747.01
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	14,074,791.52	301	0.00	303	14,074,791.52	305	0.00	74,250.03	307	14,000,541.49	309
2000 - Classified Salaries	5,139,122.38	311	1,656.65	313	5,137,465.73	315	0.00	346,686.54	317	4,790,779.19	319
3000 - Employee Benefits	8,936,718.09	321	233,457.72	323	8,703,260.37	325	0.00	240,214.71	327	8,463,045.66	329
4000 - Books, Supplies Equip Replace. (6500)	3,926,734.49	331	35,924.72	333	3,890,809.77	335	6,816.90	1,102,902.05	337	2,787,907.72	339
5000 - Services . . . & 7300 - Indirect Costs	4,883,249.87	341	0.00	343	4,883,249.87	345	1,286,479.72	4,136,976.45	347	746,273.42	349
TOTAL					36,689,577.26	365			TOTAL	30,788,547.48	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	11,094,411.72	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	1,632,237.45	380
3. STRS. . . . .	3101 & 3102	2,957,506.41	382
4. PERS. . . . .	3201 & 3202	435,099.02	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	308,653.04	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	1,855,512.24	385
7. Unemployment Insurance. . . . .	3501 & 3502	60,943.13	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	295,668.05	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00	393



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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	18,640,031.06	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 . . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) . . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .	0.00	396
14. TOTAL SALARIES AND BENEFITS . . . . .	18,640,031.06	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		
	60.54%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

<b>PART III: DEFICIENCY AMOUNT</b>		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	60.54%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	30,788,547.48	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>		
The following resources had no teaching expenditures, thus allowing the expenses to be reduced from the calculation:		
1100,3212,3213,2600,3216,3217,3218,3219,4126,4127,5634,5654,6536,6537,7028,7311,7426,8210,9013,9007		

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	3,700,000.00		3,700,000.00		570,000.00	3,130,000.00	590,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	505,263.00		505,263.00	0.00	0.00	505,263.00	
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	3,984,982.00		3,984,982.00			3,984,982.00	230,651.00
Compensated Absences Payable	72,292.00		72,292.00		2,745.00	69,547.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	8,262,537.00	0.00	8,262,537.00	0.00	572,745.00	7,689,792.00	820,651.00
<b>Business-Type Activities:</b>							
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	37,860,331.13
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,280,732.67
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	213,133.54
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	.03
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	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)				213,133.57
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439  minus 8000-8699	0.00
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)				28,366,464.89
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				1,904.99
B. Expenditures per ADA (Line I.E divided by Line II.A)				14,890.61

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.)	25,310,959.48	13,433.84
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)	25,310,959.48	13,433.84
B. Required effort (Line A.2 times 90%)	22,779,863.53	12,090.46
C. Current year expenditures (Line I.E and Line II.B)	28,366,464.89	14,890.61
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> <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>	<p>MOE Met</p>	
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
<p><b>Description of Adjustments</b></p>	<p><b>Total Expenditures</b></p>	<p><b>Expenditures Per ADA</b></p>
<p>Total adjustments to base expenditures</p>	<p>0.00</p>	<p>0.00</p>

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2021-22 Actual</b>			<b>2022-23 Actual</b>		
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	13,643,956.39		13,643,956.39			15,079,079.57
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,874.39		1,874.39			1,926.18
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2021-22</b>			<b>Adjustments to 2022-23</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b>	<b>2022-23 P2 Report</b>			<b>2023-24 P2 Estimate</b>		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	1,926.18		1,926.18	1,887.89		1,887.89
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			1,926.18			1,887.89
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2022-23 Actual</b>			<b>2023-24 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	54,210.86		54,210.86	54,211.00		54,211.00
2. Timber Yield Tax (Object 8022)	6,197.65		6,197.65	6,373.00		6,373.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	3,405.32		3,405.32	2,719.00		2,719.00
4. Secured Roll Taxes (Object 8041)	4,423,416.55		4,423,416.55	4,445,238.00		4,445,238.00
5. Unsecured Roll Taxes (Object 8042)	303,423.26		303,423.26	299,096.00		299,096.00
6. Prior Years' Taxes (Object 8043)	23,748.01		23,748.01	10,584.00		10,584.00
7. Supplemental Taxes (Object 8044)	323,590.04		323,590.04	251,738.00		251,738.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
8. Ed. Rev . Augmentation Fund (ERAF) (Object 8045)	(743,444.03)		(743,444.03)	(799,793.00)		(799,793.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,318,431.24		1,318,431.24	1,164,517.00		1,164,517.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	5,712,978.90	0.00	5,712,978.90	5,434,683.00	0.00	5,434,683.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	5,712,978.90	0.00	5,712,978.90	5,434,683.00	0.00	5,434,683.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			352,180.65			353,002.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,905,993.70		1,905,993.70	1,493,115.00		1,493,115.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	1,905,993.70	0.00	2,258,174.35	1,493,115.00	0.00	1,846,117.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	23,428,358.00		23,428,358.00	24,704,560.00		24,704,560.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(8,405.00)		(8,405.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	23,419,953.00	0.00	23,419,953.00	24,704,560.00	0.00	24,704,560.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	50,121,753.48		50,121,753.48	40,312,049.00		40,312,049.00



	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(558,349.69)		(558,349.69)	45,077.00		45,077.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2022-23 Actual</b>			<b>2023-24 Budget</b>		
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			13,643,956.39			15,079,079.57
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0276			0.9801
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			15,079,079.57			15,435,193.75
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			5,712,978.90			5,434,683.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			231,141.60			226,546.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			11,624,275.02			11,846,627.75
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			11,624,275.02			11,846,627.75
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			(558,349.69)			19,345.62
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			5,154,629.21			5,454,028.62
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			12,182,624.71			11,827,282.13
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			5,154,629.21			
b. State Subventions (Line D8)			12,182,624.71			
c. Less: Excluded Appropriations (Line C23)			2,258,174.35			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			15,079,079.57			
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4)			0.00			
<b>SUMMARY</b>						
<b>11. Adjusted Appropriations Limit</b>						

Unaudited Actuals  
Fiscal Year 2022-23  
School District Appropriations Limit Calculations

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			15,079,079.57			15,435,193.75
<b>12. Appropriations Subject to the Limit</b>						
(Line D9d)			15,079,079.57			
** Please provide below an explanation for each entry in the adjustments column.						
Andrew James _____						530-532-3000
Gann Contact Person						Contact Phone Number

<b>Part I - General Administrative Share of Plant Services Costs</b>	
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.	
<b>A. Salaries and Benefits - Other General Administration and Centralized Data Processing</b>	
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)	896,825.72
2. Contracted general administrative positions not paid through payroll	
a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.	_____
b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.	
<b>B. Salaries and Benefits - All Other Activities</b>	
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)	27,020,768.73
<b>C. Percentage of Plant Services Costs Attributable to General Administration</b>	
(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	3.32%
<b>Part II - Adjustments for Employment Separation Costs</b>	
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.	
<b>A. Normal Separation Costs (optional)</b>	
Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.	_____
<b>B. Abnormal or Mass Separation Costs (required)</b>	
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
<b>Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)</b>	
<b>A. Indirect Costs</b>	
1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,441,668.89
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	18,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	37,238.50
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)	158,591.25
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,655,498.64
9. Carry -Forward Adjustment (Part IV, Line F)	128,187.17
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,783,685.82
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	22,689,883.55
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,746,386.21
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,441,224.83
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	34,838.73
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	641,217.79
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)	15,199.13
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,618,253.72
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,062,656.13
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)	35,249,660.09
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	4.70%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	5.06%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	1,655,498.64
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	27,198.54
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.41%) times Part III, Line B19); zero if negative	128,187.17
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.41%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.70%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	128,187.17
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	128,187.17

Approved indirect cost rate: 4.41%

Highest rate used in any program: 11.70%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	221,953.00	9,788.00	4.41%
01	3010	1,179,315.69	52,007.00	4.41%
01	3212	74,604.23	3,882.00	5.20%
01	3213	3,581,349.54	157,937.00	4.41%
01	3214	1,483,343.40	65,415.00	4.41%
01	3310	603,441.47	26,612.00	4.41%
01	3311	13,696.00	604.00	4.41%
01	3315	35,050.00	1,546.00	4.41%
01	4035	133,792.00	5,900.00	4.41%
01	4127	18,751.91	826.00	4.40%
01	4203	12,809.41	256.00	2.00%
01	5634	4,352.82	191.00	4.39%
01	6053	28,886.38	1,319.00	4.57%
01	6500	5,054,866.86	231,089.00	4.57%
01	7422	350,739.03	15,468.00	4.41%
01	7810	275,267.07	7,833.00	2.85%
01	8150	2,122,670.16	93,609.00	4.41%
01	9010	135,432.70	5,948.00	4.39%
13	5310	1,062,656.13	124,314.00	11.70%

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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	464,913.87		363,115.22	828,029.09
2. State Lottery Revenue	8560	371,748.17		190,102.46	561,850.63
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		836,662.04	0.00	553,217.68	1,389,879.72
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	464,913.87			464,913.87
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		464,913.87	0.00	0.00	464,913.87
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	371,748.17	0.00	553,217.68	924,965.85
<b>D. COMMENTS:</b>					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	26,193,433.28	1,523,548.81	27,716,982.09	1,627,394.20		29,344,376.29
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	14,248.47	0.00	14,248.47	836.59		15,085.06
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	6,627,003.86	539,935.02	7,166,938.88	420,804.64		7,587,743.52
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					92,670.51	92,670.51
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					933,342.57	933,342.57
----	Other Outgo					(246,761.33)	(246,761.33)
<b>Other Funds ----</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		153,899.63	153,899.63	104,288.87		258,188.50
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(124,314.00)		(124,314.00)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	32,834,685.61	2,217,383.46	35,052,069.07	2,029,010.30	779,251.75	37,860,331.12



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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	18,645,411.31	1,145,886.52	267,492.13	2,090,909.25	1,173,537.35	275,280.00	34,838.73			2,560,077.99	0.00	26,193,433.28
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	13,427.89	0.00	820.58	0.00	0.00	0.00	0.00			0.00	0.00	14,248.47
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	4,552,147.92	316,913.24	31,131.45	0.00	1,225,789.36	501,021.89	0.00			0.00	0.00	6,627,003.86
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		23,210,987.12	1,462,799.76	299,444.16	2,090,909.25	2,399,326.71	776,301.89	34,838.73	0.00	0.00	2,560,077.99	0.00	32,834,685.61

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	(78,831.34)	1,602,380.15	0.00	1,523,548.81
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	(27,935.62)	567,870.64	0.00	539,935.02
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
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
<b>Other Funds</b>					
--	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	153,899.63	0.00	153,899.63
<b>Total Allocated Support Costs</b>		(106,766.96)	2,324,150.42	0.00	2,217,383.46

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

<b>A.</b>	<b>Central Administration Costs in General Fund and Charter Schools Funds</b>	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	678,456.29
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	18,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,456,868.02
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,153,324.31
<b>B.</b>	<b>Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	32,834,685.61
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,217,383.46
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	35,052,069.07
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,622,297.47
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,622,297.47
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	36,674,366.54
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	5.87%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	92,670.51				92,670.51
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			933,342.57		933,342.57
Other Outgo (Objects 1000 - 7999)				(246,761.33)	(246,761.33)
<b>Total Other Costs</b>	92,670.51	0.00	933,342.57	(246,761.33)	779,251.75

**Unaudited Actuals**  
Special Education Maintenance of Effort  
2022-23 Actual vs. Actual Comparison Year  
2022-23 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									407.00
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	587,174.87	2,109,287.89		2,696,462.76
2000-2999	Classified Salaries	158,635.44	0.00	0.00	0.00	258,060.56	887,478.28		1,304,174.28
3000-3999	Employee Benefits	70,508.94	0.00	0.00	0.00	439,250.81	1,413,336.62		1,923,096.37
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	28,337.39	213,780.67		242,118.06
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	(313,797.42)	774,949.81		461,152.39
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	229,144.38	0.00	0.00	0.00	999,026.21	5,398,833.27	0.00	6,627,003.86
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	69,836.00	190,015.00		259,851.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	539,935.00							539,935.00
	Total Indirect Costs and PCR Allocations	539,935.00	0.00	0.00	0.00	69,836.00	190,015.00	0.00	799,786.00
	TOTAL COSTS	769,079.38	0.00	0.00	0.00	1,068,862.21	5,588,848.27	0.00	7,426,789.86
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	114,113.57	25,190.60		139,304.17
2000-2999	Classified Salaries	65,677.64	0.00	0.00	0.00	12,561.94	175,778.51		254,018.09
3000-3999	Employee Benefits	27,548.08	0.00	0.00	0.00	48,018.33	76,598.33		152,164.74
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	17,240.00	38,144.00		55,384.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	(136,097.71)	483,021.85		346,924.14
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	93,225.72	0.00	0.00	0.00	55,836.13	798,733.29	0.00	947,795.14
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	28,762.00	0.00		28,762.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	28,762.00	0.00	0.00	28,762.00
	TOTAL BEFORE OBJECT 8980	93,225.72	0.00	0.00	0.00	84,598.13	798,733.29	0.00	976,557.14
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								976,557.14
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	473,061.30	2,084,097.29		2,557,158.59

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2022-23 Actual vs. Actual Comparison Year**  
**2022-23 Expenditures by LEA (LE-CY)**

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	92,957.80	0.00	0.00	0.00	245,498.62	711,699.77		1,050,156.19
3000-3999	Employee Benefits	42,960.86	0.00	0.00	0.00	391,232.48	1,336,738.29		1,770,931.63
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	11,097.39	175,636.67		186,734.06
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	(177,699.71)	291,927.96		114,228.25
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	135,918.66	0.00	0.00	0.00	943,190.08	4,600,099.98	0.00	5,679,208.72
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	41,074.00	190,015.00		231,089.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	539,935.00							539,935.00
	Total Indirect Costs and PCR Allocations	539,935.00	0.00	0.00	0.00	41,074.00	190,015.00	0.00	771,024.00
	TOTAL BEFORE OBJECT 8980	675,853.66	0.00	0.00	0.00	984,264.08	4,790,114.98	0.00	6,450,232.72
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								6,450,232.72
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,052.02		2,052.02
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	3,794.89		3,794.89
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	5,846.91	0.00	5,846.91
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	5,846.91	0.00	5,846.91
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								4,187,927.30
	TOTAL COSTS								4,193,774.21

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2022-23 Actual vs. Actual Comparison Year**  
**2021-22 Expenditures by LEA (LE-PY)**

2021-22 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	5,759,437.15	4,661,859.93
2. Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)  _____ _____ _____	0.00	0.00
3. Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)  _____ _____ _____	0.00	0.00
4. Enter any other adjustments, not included in Line 1 (explain below)  _____ _____ _____		
5. 2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)	5,759,437.15	4,661,859.93
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	389.00	
2. Enter any adjustments not included in Line C1 (explain below)  _____ _____ _____		
3. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)	389.00	

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2022-23 Actual vs. Actual Comparison Year**  
**LEA Maintenance of Effort Calculation (LMC-A)**

SELPA: Butte County (CE)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2022-23 Expenditures by LEA (LE-CY) and the 2021-22 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2022-23 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2022-23 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.



**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2022-23 Actual vs. Actual Comparison Year**  
**LEA Maintenance of Effort Calculation (LMC-A)**

SELPA: **Butte County (CE)**

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3305 and 3310)	_____	_____
Increase in funding (if difference is positive)	0.00	_____
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	_____

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) (c)

Available for MOE reduction. ((line (a) minus line (c), zero if negative) 0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

**If (b) is less than (a).**

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). (e)

Available to set aside for EIS (line (b) minus line (e), zero if negative) 0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:


SECTION 3Column AColumn BColumn C

**Unaudited Actuals**  
Special Education Maintenance of Effort  
2022-23 Actual vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Butte County (CE)

	<b>Actual Expenditures (LE-CY Worksheet) FY 2022-23</b>	<b>Actual Comparison Year 2019-20</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	7,426,789.86		
b. Less: Expenditures paid from federal sources	976,557.14		
c. Expenditures paid from state and local sources	6,450,232.72	6,396,792.87	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,396,792.87	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	6,450,232.72	6,396,792.87	53,439.85

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	<b>Actual FY 2022-23</b>	<b>Comparison Year 2021-22</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	7,426,789.86		
b. Less: Expenditures paid from federal sources	976,557.14		
c. Expenditures paid from state and local sources	6,450,232.72	5,759,437.15	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		5,759,437.15	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	6,450,232.72	5,759,437.15	
d. Special education unduplicated pupil count	407.00	389.00	
e. Per capita state and local expenditures (A2c/A2d)	15,848.24	14,805.75	1,042.49

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

**B. LOCAL EXPENDITURES ONLY METHOD**

**Actual Comparison Year**

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2022-23 Actual vs. Actual Comparison Year**  
**LEA Maintenance of Effort Calculation (LMC-A)**

SELPA: Butte County (CE)

	<b>FY 2022-23</b>	<b>2021-22</b>	<b>Difference</b>
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .			
a. Expenditures paid from local sources	4,193,774.21	4,661,859.93	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		4,661,859.93	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>4,193,774.21</u>	<u>4,661,859.93</u>	<u>(468,085.72)</u>

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only .

	<b>Actual</b>	<b>Comparison</b>	
	<b>FY 2022-23</b>	<b>Year</b>	
		<b>2021-22</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only .			
a. Expenditures paid from local sources	4,193,774.21	4,661,859.93	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		4,661,859.93	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>4,193,774.21</u>	<u>4,661,859.93</u>	
b. Special education unduplicated pupil count	407.00	389.00	
c. Per capita local expenditures(B2a/ B2b)	<u>10,304.11</u>	<u>11,984.22</u>	<u>(1,680.10)</u>

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only .

**Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.**

Andrew James  
\_\_\_\_\_  
Contact Name  
Assistant Superintendent, Business  
\_\_\_\_\_  
Title

530-532-3000  
\_\_\_\_\_  
Telephone Number  
ajames@ocesd.net  
\_\_\_\_\_  
Email Address

SELPA: Butte County (CE)

Object Code	Description	Butte County Office of Education (CE00)	Bangor Union Elementary (CE01)	Golden Feather Union Elementary (CE02)	Manzanita Elementary (CE05)	Oroville City Elementary (CE06)	Palermo Union Elementary (CE07)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Butte County (CE)

Object Code	Description	Butte County Office of Education (CE00)	Bangor Union Elementary (CE01)	Golden Feather Union Elementary (CE02)	Manzanita Elementary (CE05)	Oroville City Elementary (CE06)	Palermo Union Elementary (CE07)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Butte County (CE)

Object Code	Description	Thermalito Union Elementary (CE08)	Oroville Union High (CE10)	Biggs Unified (CE11)	Chico Unified (CE12)	Durham Unified (CE13)	Paradise Unified (CE14)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Butte County (CE)

Object Code	Description	Thermalito Union Elementary (CE08)	Oroville Union High (CE10)	Biggs Unified (CE11)	Chico Unified (CE12)	Durham Unified (CE13)	Paradise Unified (CE14)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA:

Butte County (CE)

Object Code	Description	Pioneer Union Elementary (CE15)	Gridley Unified (CE16)	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>					
1000-1999	Certificated Salaries				0.00



SELPA:

Butte County (CE)

Object Code	Description	Pioneer Union Elementary (CE15)	Gridley Unified (CE16)	Adjustments*	Total
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)			0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>					0.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2023-24 Budget vs. Actual Comparison Year**  
**2023-24 Budget by LEA (LB-B)**

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									407.00
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	568,774.00	2,342,343.00		2,911,117.00
2000-2999	Classified Salaries	145,189.00	0.00	0.00	0.00	236,294.00	1,200,684.00		1,582,167.00
3000-3999	Employee Benefits	68,446.00	0.00	0.00	0.00	440,758.00	1,882,413.00		2,391,617.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	40,927.00	28,255.00		69,182.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	(285,247.00)	838,875.00		553,628.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	213,635.00	0.00	0.00	0.00	1,001,506.00	6,292,570.00	0.00	7,507,711.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	74,415.00	287,898.00		362,313.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	74,415.00	287,898.00	0.00	362,313.00
	TOTAL COSTS	213,635.00	0.00	0.00	0.00	1,075,921.00	6,580,468.00	0.00	7,870,024.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	455,729.00	2,341,657.00		2,797,386.00
2000-2999	Classified Salaries	7,813.00	0.00	0.00	0.00	224,400.00	1,102,075.00		1,334,288.00
3000-3999	Employee Benefits	2,894.00	0.00	0.00	0.00	393,081.00	1,813,332.00		2,209,307.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	36,050.00	27,512.00		63,562.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	(285,402.00)	61,058.00		(224,344.00)
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,707.00	0.00	0.00	0.00	823,858.00	5,345,634.00	0.00	6,180,199.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	40,770.00	287,898.00		328,668.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	40,770.00	287,898.00	0.00	328,668.00
	TOTAL BEFORE OBJECT 8980	10,707.00	0.00	0.00	0.00	864,628.00	5,633,532.00	0.00	6,508,867.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								427,125.00
	TOTAL COSTS								6,935,992.00
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									

Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Budget vs. Actual Comparison Year  
2023-24 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									427,125.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									5,999,182.00
	TOTAL COSTS									6,426,307.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Budget vs. Actual Comparison Year  
2022-23 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										407.00
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	587,174.87	2,109,287.89	0.00		2,696,462.76
2000-2999	Classified Salaries	158,635.44	0.00	0.00	0.00	258,060.56	887,478.28	0.00		1,304,174.28
3000-3999	Employee Benefits	70,508.94	0.00	0.00	0.00	439,250.81	1,413,336.62	0.00		1,923,096.37
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	28,337.39	213,780.67	0.00		242,118.06
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	(313,797.42)	774,949.81	0.00		461,152.39
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	229,144.38	0.00	0.00	0.00	999,026.21	5,398,833.27	0.00	0.00	6,627,003.86
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	69,836.00	190,015.00	0.00		259,851.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	539,935.00								539,935.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	69,836.00	190,015.00	0.00	0.00	259,851.00
	TOTAL COSTS	229,144.38	0.00	0.00	0.00	1,068,862.21	5,588,848.27	0.00	0.00	6,886,854.86
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	114,113.57	25,190.60	0.00		139,304.17
2000-2999	Classified Salaries	65,677.64	0.00	0.00	0.00	12,561.94	175,778.51	0.00		254,018.09
3000-3999	Employee Benefits	27,548.08	0.00	0.00	0.00	48,018.33	76,598.33	0.00		152,164.74
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	17,240.00	38,144.00	0.00		55,384.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	(136,097.71)	483,021.85	0.00		346,924.14
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	93,225.72	0.00	0.00	0.00	55,836.13	798,733.29	0.00	0.00	947,795.14
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	28,762.00	0.00	0.00		28,762.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	28,762.00	0.00	0.00	0.00	28,762.00
	TOTAL BEFORE OBJECT 8980	93,225.72	0.00	0.00	0.00	84,598.13	798,733.29	0.00	0.00	976,557.14
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									976,557.14

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	473,061.30	2,084,097.29	0.00		2,557,158.59
2000-2999	Classified Salaries	92,957.80	0.00	0.00	0.00	245,498.62	711,699.77	0.00		1,050,156.19
3000-3999	Employee Benefits	42,960.86	0.00	0.00	0.00	391,232.48	1,336,738.29	0.00		1,770,931.63
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	11,097.39	175,636.67	0.00		186,734.06
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	(177,699.71)	291,927.96	0.00		114,228.25
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	135,918.66	0.00	0.00	0.00	943,190.08	4,600,099.98	0.00	0.00	5,679,208.72
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	41,074.00	190,015.00	0.00		231,089.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	539,935.00								539,935.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	41,074.00	190,015.00	0.00	0.00	231,089.00
	TOTAL BEFORE OBJECT 8980	135,918.66	0.00	0.00	0.00	984,264.08	4,790,114.98	0.00	0.00	5,910,297.72
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									5,910,297.72
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,052.02	0.00		2,052.02
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	3,794.89	0.00		3,794.89
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	5,846.91	0.00	0.00	5,846.91
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	5,846.91	0.00	0.00	5,846.91

Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Budget vs. Actual Comparison Year  
2022-23 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									4,187,927.30
	TOTAL COSTS									4,193,774.21

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Budget vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: Butte County (CE)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2023-24 Budget by LEA (LB-B) and the 2022-23 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2023-24 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2023-24 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoexempwrksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2023-24 Budget vs. Actual Comparison Year**  
**LEA Maintenance of Effort Calculation (LMC-B)**

SELPA: **Butte County (CE)**

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

**If (b) is less than (a).**

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:




Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Budget vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: Butte County (CE)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year 2022-23	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	7,870,024.00		
b. Less: Expenditures paid from federal sources	934,032.00		
c. Expenditures paid from state and local sources	6,935,992.00	6,450,232.72	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(539,935.00)	
Comparison year's expenditures, adjusted for MOE calculation		5,910,297.72	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	6,935,992.00	5,910,297.72	1,025,694.28
If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			
	<b>Budgeted Amounts FY 2023-24</b>	<b>Comparison Year 2022-23</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	7,870,024.00		
b. Less: Expenditures paid from federal sources	934,032.00		
c. Expenditures paid from state and local sources	6,935,992.00	6,450,232.72	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(539,935.00)	
Comparison year's expenditures, adjusted for MOE calculation		5,910,297.72	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	6,935,992.00	5,910,297.72	
d. Special education unduplicated pupil count	407.00	407.00	
e. Per capita state and local expenditures (A2c/A2d)	17,041.75	14,521.62	2,520.13
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Budget vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: Butte County (CE)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget	Comparison Year	Difference
	FY 2023-24	2021-22	
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	6,426,307.00	4,661,859.93	
Add/Less: Adjustments required for MOE calculation		(461,195.23)	
Comparison year's expenditures, adjusted for MOE calculation		4,200,664.70	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	6,426,307.00	4,200,664.70	2,225,642.30
If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.			

	Budget	Comparison Year	Difference
	FY 2023-24	2021-22	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	6,426,307.00	4,661,859.93	
Add/Less: Adjustments required for MOE calculation		(461,195.23)	
Comparison year's expenditures, adjusted for MOE calculation		4,200,664.70	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	6,426,307.00	4,200,664.70	
b. Special education unduplicated pupil count	407.00	389.00	
c. Per capita local expenditures (B2a/B2b)	15,789.45	10,798.62	4,990.83
If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.			

Andrew James  
Contact Name  
Assistant Superintendent, Business  
Title

530-532-3000  
Telephone Number  
ajames@ocesd.net  
Email Address

SELPA: Butte County (CE)

Object Code	Description	Butte County Office of Education (CE00)	Bangor Union Elementary (CE01)	Golden Feather Union Elementary (CE02)	Manzanita Elementary (CE05)	Oroville City Elementary (CE06)	Palermo Union Elementary (CE07)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>							

SELPA: Butte County (CE)

Object Code	Description	Butte County Office of Education (CE00)	Bangor Union Elementary (CE01)	Golden Feather Union Elementary (CE02)	Manzanita Elementary (CE05)	Oroville City Elementary (CE06)	Palermo Union Elementary (CE07)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Butte County (CE)

Object Code	Description	Thermalito Union Elementary (CE08)	Oroville Union High (CE10)	Biggs Unified (CE11)	Chico Unified (CE12)	Durham Unified (CE13)	Paradise Unified (CE14)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>							

SELPA: Butte County (CE)

Object Code	Description	Thermalito Union Elementary (CE08)	Oroville Union High (CE10)	Biggs Unified (CE11)	Chico Unified (CE12)	Durham Unified (CE13)	Paradise Unified (CE14)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA:

Butte County (CE)

Object Code	Description	Pioneer Union Elementary (CE15)	Gridley Unified (CE16)	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00

SELPA:

Butte County (CE)

Object Code	Description	Pioneer Union Elementary (CE15)	Gridley Unified (CE16)	Adjustments*	Total
<b>BUDGET - Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)				0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>					0.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(124,314.00)				
Other Sources/Uses Detail					0.00	.03		
Fund Reconciliation							70,750.00	52,367.90
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	124,314.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							52,367.90	70,750.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					.03	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	124,314.00	(124,314.00)	.03	.03	123,117.90	123,117.90



**OROVILLE CITY ELEMENTARY SCHOOL DISTRICT**

**2795 YARD STREET, OROVILLE, CA 95966-5113**

**(530) 532-3000 • [www.ocesd.org](http://www.ocesd.org)**

# Other Funds

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,578,148.25	1,399,000.00	-11.4%
3) Other State Revenue		8300-8599	396,611.26	295,000.00	-25.6%
4) Other Local Revenue		8600-8799	163,891.69	4,000.00	-97.6%
5) TOTAL, REVENUES			2,138,651.20	1,698,000.00	-20.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	613,898.81	627,783.00	2.3%
3) Employee Benefits		3000-3999	399,403.43	429,609.00	7.6%
4) Books and Supplies		4000-4999	607,810.87	795,852.00	30.9%
5) Services and Other Operating Expenditures		5000-5999	1,184.36	7,718.00	551.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	124,314.00	97,973.00	-21.2%
9) TOTAL, EXPENDITURES			1,746,611.47	1,958,935.00	12.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			392,039.73	(260,935.00)	-166.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	215,399.00	New
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	215,399.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			392,039.73	(45,536.00)	-111.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	392,526.31	784,566.04	99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			392,526.31	784,566.04	99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			392,526.31	784,566.04	99.9%
2) Ending Balance, June 30 (E + F1e)			784,566.04	739,030.04	-5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	17.37	0.00	-100.0%
Stores		9712	78,577.70	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	536,306.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	(28,379.67)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	17.37		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	46,870.23		
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	247,574.35		
5) Due from Other Funds		9310	52,367.90		
6) Stores		9320	78,577.70		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			933,334.55		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	78,018.51		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	70,750.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			148,768.51		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			784,566.04		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	394,456.70	349,000.00	-11.5%
Donated Food Commodities		8221	1,183,691.55	1,050,000.00	-11.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,578,148.25	1,399,000.00	-11.4%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	396,611.26	295,000.00	-25.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			396,611.26	295,000.00	-25.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	6,346.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,341.28	4,000.00	-36.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(17,866.96)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	169,071.37	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			163,891.69	4,000.00	-97.6%
TOTAL, REVENUES			2,138,651.20	1,698,000.00	-20.6%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	485,281.71	498,755.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	93,822.08	93,822.00	0.0%
Clerical, Technical and Office Salaries		2400	34,795.02	35,206.00	1.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			613,898.81	627,783.00	2.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	138,150.78	154,302.00	11.7%
OASDI/Medicare/Alternative		3301-3302	43,541.70	44,387.00	1.9%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	193,599.00	208,728.00	7.8%
Unemployment Insurance		3501-3502	2,789.63	384.00	-86.2%
Workers' Compensation		3601-3602	13,933.62	14,251.00	2.3%
OPEB, Allocated		3701-3702	7,375.86	7,544.00	2.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12.84	13.00	1.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>399,403.43</b>	<b>429,609.00</b>	<b>7.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	48,169.53	118,042.00	145.1%
Noncapitalized Equipment		4400	0.00	27,810.00	New
Food		4700	559,641.34	650,000.00	16.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>607,810.87</b>	<b>795,852.00</b>	<b>30.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	166.53	3,068.00	1,742.3%
Dues and Memberships		5300	0.00	150.00	New
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	388.00	2,000.00	415.5%
Communications		5900	629.83	2,500.00	296.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,184.36</b>	<b>7,718.00</b>	<b>551.7%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	124,314.00	97,973.00	-21.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>124,314.00</b>	<b>97,973.00</b>	<b>-21.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,746,611.47</b>	<b>1,958,935.00</b>	<b>12.2%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	215,399.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>215,399.00</b>	<b>New</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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	215,399.00	New

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,578,148.25	1,399,000.00	-11.4%
3) Other State Revenue		8300-8599	396,611.26	295,000.00	-25.6%
4) Other Local Revenue		8600-8799	163,891.69	4,000.00	-97.6%
5) TOTAL, REVENUES			2,138,651.20	1,698,000.00	-20.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,622,297.47	1,860,962.00	14.7%
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		124,314.00	97,973.00	-21.2%
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			1,746,611.47	1,958,935.00	12.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			392,039.73	(260,935.00)	-166.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	215,399.00	New
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	215,399.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			392,039.73	(45,536.00)	-111.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	392,526.31	784,566.04	99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			392,526.31	784,566.04	99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			392,526.31	784,566.04	99.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	17.37	0.00	-100.0%
Stores		9712	78,577.70	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	705,970.97	739,030.04	4.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	705,970.97	739,030.04
Total, Restricted Balance		<u>705,970.97</u>	<u>739,030.04</u>

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	3,984,982.00	New
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	3,984,982.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	3,984,982.00	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	3,984,982.00	New
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	3,984,982.00	New
Special Reserve Fund for Postemployment Benefits	0000	9780		3,984,982.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks					
		9120	0.00		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		
e) Collections Awaiting Deposit					
		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	3,984,982.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	3,984,982.00	New
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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	3,984,982.00	New

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	3,984,982.00	New
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	3,984,982.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	3,984,982.00	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
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	3,984,982.00	New
Special Reserve Fund for Postemployment Benefits	0000	9780		3,984,982.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	408,334.55	244,790.00	-40.1%
5) TOTAL, REVENUES			408,334.55	244,790.00	-40.1%
<b>B. EXPENDITURES</b>					
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	2,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	239,919.45	500,000.00	108.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			241,919.45	500,000.00	106.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			166,415.10	(255,210.00)	-253.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	(61,658.27)	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(61,658.27)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			104,756.83	(255,210.00)	-343.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,559,307.92	1,664,064.75	6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,559,307.92	1,664,064.75	6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,559,307.92	1,664,064.75	6.7%
2) Ending Balance, June 30 (E + F1e)			1,664,064.75	1,408,854.75	-15.3%
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	1,664,064.75	1,408,854.75	-15.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,739,121.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	(75,492.36)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	435.44		
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			1,664,064.75		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,664,064.75		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFE Deduction		8625	219,237.34	131,284.00	-40.1%
Penalties and Interest from Delinquent Non-LCFE Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	27,918.64	1,700.00	-93.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(57,935.43)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	219,114.00	111,806.00	-49.0%
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			408,334.55	244,790.00	-40.1%
TOTAL, REVENUES			408,334.55	244,790.00	-40.1%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	2,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	239,919.45	500,000.00	108.4%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>239,919.45</b>	<b>500,000.00</b>	<b>108.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>241,919.45</b>	<b>500,000.00</b>	<b>106.7%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>PROCEEDS</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	(61,658.27)	0.00	-100.0%
<b>Long-Term Debt Proceeds</b>					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			(61,658.27)	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(61,658.27)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	408,334.55	244,790.00	-40.1%
5) TOTAL, REVENUES			408,334.55	244,790.00	-40.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		241,919.45	500,000.00	106.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			241,919.45	500,000.00	106.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			166,415.10	(255,210.00)	-253.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	(61,658.27)	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(61,658.27)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			104,756.83	(255,210.00)	-343.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,559,307.92	1,664,064.75	6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,559,307.92	1,664,064.75	6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,559,307.92	1,664,064.75	6.7%
2) Ending Balance, June 30 (E + F1e)					
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	1,664,064.75	1,408,854.75	-15.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
	9010	Other Restricted Local	1,664,064.75	1,408,854.75
Total, Restricted Balance			1,664,064.75	1,408,854.75

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	.03	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			.03	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			.03	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(.06)	(.03)	-50.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(.06)	(.03)	-50.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(.06)	(.03)	-50.0%
2) Ending Balance, June 30 (E + F1e)			(.03)	(.03)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	.03	.03	0.0%
County School Facilities Fund	0000	9780	.03		
County School Facilities Fund	0000	9780		.03	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.06)	(.06)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
		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	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	.03		
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			.03		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			(.03)		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
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			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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	.03	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			.03	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			.03	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	.03	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			.03	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			.03	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(.06)	(.03)	-50.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(.06)	(.03)	-50.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(.06)	(.03)	-50.0%
2) Ending Balance, June 30 (E + F1e)			(.03)	(.03)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	.03	.03	0.0%
County School Facilities Fund	0000	9780	.03		
County School Facilities Fund	0000	9780		.03	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.06)	(.06)	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	328,918.99	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(9,824.41)	0.00	-100.0%
5) TOTAL, REVENUES			319,094.58	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	335,891.00	300,000.00	-10.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			335,891.00	300,000.00	-10.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(16,796.42)	(300,000.00)	1,686.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(16,796.42)	(300,000.00)	1,686.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	804,347.78	787,551.36	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			804,347.78	787,551.36	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			804,347.78	787,551.36	-2.1%
2) Ending Balance, June 30 (E + F1e)			787,551.36	487,551.36	-38.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	787,551.36	487,551.36	-38.1%
Special Reserve Fund for Capital Outlay Projects	0000	9780	787,551.36		
Special Reserve Fund for Capital Outlay Projects	0000	9780		487,551.36	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	710,600.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	(50,434.01)		
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	328,918.99		
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			989,085.96		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	201,534.60		
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			201,534.60		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			787,551.36		
<b>FEDERAL REVENUE</b>					
FEMA		8281	328,918.99	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			328,918.99	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,847.87	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(23,672.28)	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			(9,824.41)	0.00	-100.0%
TOTAL, REVENUES			319,094.58	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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	335,891.00	300,000.00	-10.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			335,891.00	300,000.00	-10.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			335,891.00	300,000.00	-10.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	328,918.99	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(9,824.41)	0.00	-100.0%
5) TOTAL, REVENUES			319,094.58	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		335,891.00	300,000.00	-10.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			335,891.00	300,000.00	-10.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(16,796.42)	(300,000.00)	1,686.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(16,796.42)	(300,000.00)	1,686.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	804,347.78	787,551.36	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			804,347.78	787,551.36	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			804,347.78	787,551.36	-2.1%
2) Ending Balance, June 30 (E + F1e)			787,551.36	487,551.36	-38.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	787,551.36	487,551.36	-38.1%
Special Reserve Fund for Capital Outlay Projects	0000	9780	787,551.36		
Special Reserve Fund for Capital Outlay Projects	0000	9780		487,551.36	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	9,144.61	3,500.00	-61.7%
4) Other Local Revenue		8600-8799	528,396.32	509,000.00	-3.7%
5) TOTAL, REVENUES			537,540.93	512,500.00	-4.7%
<b>B. EXPENDITURES</b>					
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	570,000.00	599,350.00	5.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			570,000.00	599,350.00	5.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(32,459.07)	(86,850.00)	167.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(32,459.07)	(86,850.00)	167.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	897,956.48	865,497.41	-3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			897,956.48	865,497.41	-3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			897,956.48	865,497.41	-3.6%
2) Ending Balance, June 30 (E + F1e)			865,497.41	778,647.41	-10.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	865,497.41	778,647.41	-10.0%
Bond Interest and Redemption Fund	0000	9780	865,497.41		
Bond Interest and Redemption Fund	0000	9780		778,647.41	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	889,709.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	(24,212.20)		
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			865,497.41		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			865,497.41		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	7,386.93	2,000.00	-72.9%
Other Subventions/In-Lieu Taxes		8572	1,757.68	1,500.00	-14.7%
TOTAL, OTHER STATE REVENUE			9,144.61	3,500.00	-61.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	488,696.81	300,000.00	-38.6%
Unsecured Roll		8612	31,906.43	200,000.00	526.8%
Prior Years' Taxes		8613	1,680.60	0.00	-100.0%
Supplemental Taxes		8614	27,394.82	5,000.00	-81.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	8,356.59	4,000.00	-52.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(29,638.93)	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			528,396.32	509,000.00	-3.7%
TOTAL, REVENUES			537,540.93	512,500.00	-4.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	570,000.00	590,000.00	3.5%
Bond Interest and Other Service Charges		7434	0.00	9,350.00	New
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)			570,000.00	599,350.00	5.1%
TOTAL, EXPENDITURES			570,000.00	599,350.00	5.1%
<b>INTERFUND TRANSFERS</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	9,144.61	3,500.00	-61.7%
4) Other Local Revenue		8600-8799	528,396.32	509,000.00	-3.7%
5) TOTAL, REVENUES			537,540.93	512,500.00	-4.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	570,000.00	599,350.00	5.1%
10) TOTAL, EXPENDITURES			570,000.00	599,350.00	5.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(32,459.07)	(86,850.00)	167.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(32,459.07)	(86,850.00)	167.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	897,956.48	865,497.41	-3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			897,956.48	865,497.41	-3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			897,956.48	865,497.41	-3.6%
2) Ending Balance, June 30 (E + F1e)			865,497.41	778,647.41	-10.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	865,497.41	778,647.41	-10.0%
Bond Interest and Redemption Fund	0000	9780	865,497.41		
Bond Interest and Redemption Fund	0000	9780		778,647.41	
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