

# WASHINGTON UNIFIED SCHOOL DISTRICT

## 2022-2023

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### Unaudited Actuals

#### Superintendent:

Randy Morris

#### Chief Business Official

Chris Vaz

#### Director of Financial Services

Sal Fonseca

#### Governing Board:

Steve Barra, President

Eddie Ruiz, Vice President

Mark Aguilar, Clerk

Anna Kosmosky, Board Member

Darrell Carter, Board Member

Henry Hendrix, Board Member

Terry Ruiz, Board Member



# Introduction: Unaudited Actuals

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- 2022-23 Unaudited Actuals

- Accounting of the year's financial activity
- LCFF Calculator

- WUSD is filing the certification of Unaudited Actuals for 2022-2023



# Fund Balance:

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	2021-22 Unaudited Actuals			2022-23 Unaudited Actuals			
	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund	%
<b>Revenue Total</b>	34,148,290	15,635,402	49,783,692	38,367,157	23,809,622	62,176,780	24.9%
<b>Expenditures Total</b>	28,649,106	15,459,402	44,108,508	31,605,866	18,276,088	49,881,954	13.1%
<b>Contributions/Transfers</b>	(3,716,845)	1,616,392	(2,100,453)	(5,084,872)	1,784,398	(3,300,475)	-437.7%
<b>Excess(Deficiency)</b>	1,782,340	1,792,392	3,574,732	1,676,419	7,317,932	8,994,351	
<b>Beginning Fund Balance</b>	4,357,550	2,166,369	6,523,919	5,533,995	3,958,761	9,492,756	
<b>Ending Fund Balance</b>	<u>6,139,890</u>	<u>3,958,761</u>	<u>10,098,651</u>	<u>7,210,413</u>	<u>11,276,693</u>	<u>18,487,107</u>	
<b>Adj. Fair Market Value Cash</b>	-	-	-	1,061,087	-	1,061,087	
<b>Net Ending Fund Balance</b>	-	-	-	8,271,500	11,276,693	19,548,194	

# Restricted Ending Balances

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Program:	Ending Balance	Resource Number
Expanded Learning Opportunities	\$2,538,550	26000
Literacy Coaches and Read	\$ 731,802	62110
Educator Effectiveness Block Grant	\$ 483,295	62660
Lottery Instructional Materials	\$ 266,466	63000
Special Education Early Intervention	\$ 174,216	65470
Arts, Music, and Instruction	\$1,210,960	67620
Child Nutrition Kitchen Infrastructure	\$ 96,177	70280
Child Nutrition Training	\$ 10,605	70290
Child Nutrition Kitchen Infrastructure II	\$ 388,836	70320
A-G Access and Success Grant	\$ 310,032	74120
Learning Recovery Emerge	\$4,074,791	74350
Ethnic Studies	\$ 33,441	78100
Ongoing and Major Maintenance	\$ 436,086	81500
WUHS Kaiser Grant FCOE Foundation Grant	\$ 46,500	90100
Local Mini Grants	\$ 37,463	90110
JBMF Preschool Grant	\$ 168,008	90120
CA Air Resources Grant	\$ 269,465	90130
	<b>\$11,276,693</b>	

# Deferred Revenue/Carryover Grant Award

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Program:	Deferred Revenue	Resource Number
ESSER III	\$483,350	32130
ESSER III Learning Loss	\$602,162	32140
Expanded Learning Opportunitites	\$ 50,595	32180
Expanded Learning Opportunitites	\$ 87,216	32190
Title II Supporting Effective Inst	\$ 95,784	40350
Title III English Learner	\$ 2,603	42030
American Rescue Plan Homeless	\$ 2,451	56340
Universal PreK Implementation	\$160,854	60530
CTE Incentive Grant	\$111,648	63780
	\$ 1,596,663	



# Program Contributions

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● Special Education	\$ 249,787	Resource 65000
● Ongoing & Major Maintenance	\$1,427,865	Resource 81500
● ROC/P	\$ 215,473	Resource 90020
● ECWSA JPA	\$ 28,515	Resource 90150
● Total	\$ 1,921,640	



# Fund Balances, Other Funds

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Fund Description	2021-22 Ending Balance	2022-23 Ending Balance	Adj. Fair Market Value Cash	Net Ending Fund Balance
Fund 1200 - Child Development	\$ 64,350	\$ 123,789	\$ 12,476	\$ 136,265
Fund 1300 - Cafeteria Fund	\$ 347,773	\$ 611,905	\$ 15,180	\$ 627,085
Fund 2000 – Post Employment Benefits	\$ 497,377	\$ 485,264	\$ 22,902	\$ 508,166
Fund 2100 – Building Fund	\$ 14,874,583	\$ 27,817,809	\$ 1,329,617	\$ 29,147,426
Fund 2500 - Capital Facilities Fund	\$ 387,771	\$ 485,009	\$ 24,291	\$ 509,300
Fund 3500 - School Facilities Fund	\$ 1,039,636	\$ 2,061,294	\$ 98,212	\$ 2,159,506
Fund 4000 - Reserve for Capital Outlay	\$ 5,410,274	\$ 6,924,058	\$ 207,273	\$ 7,131,331
Fund 5100 - Bond Interest and Redemption	\$ 2,018,900	\$ 2,708,197	\$ 127,888	\$ 2,836,085



## Next Steps:

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- December 15, 2023, Financial Audit for 2022-23 Due
- December 2023 First Interim Report for 2023-24 Budget Due
- January 2024 Governor's Budget Proposal for 2024-25
- On-going review/development of 2023-24 District Budget
- March 2024 Second Interim Report for 2023-24 Budget Due
- May 2024 Governor's May Revised 2024-25 State Budget Proposal
- May 2024 2024-25 LCAP and District 2024-25 Budget Hearing
- June 2024 2024-25 LCAP and District 2024-25 Budget Approval
- September 2024 2023-24 Unaudited Actuals Report Due
- December 15, 2024, Financial Audit for 2023-24 Due



Washington Unified (76778) - 2022/23 Unaudited Actuals				8/28/2023				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>SUMMARY OF FUNDING</b>								
<b>General Assumptions</b>								
COLA & Augmentation	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LCFF Entitlement</b>								
Base Grant	\$21,296,785	\$22,263,030	\$24,925,209	\$26,574,010	\$27,204,730	\$28,047,854	\$28,942,214	\$29,856,984
Grade Span Adjustment	760,493	794,330	878,462	926,701	939,367	968,630	1,000,258	1,031,885
Supplemental Grant	3,947,370	4,091,760	4,592,021	4,881,927	5,033,854	5,189,889	5,355,511	5,524,784
Concentration Grant	3,802,675	5,055,210	5,699,257	6,034,756	6,298,508	6,493,744	6,700,976	6,912,774
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-ons: Home-to-School Transportation	645,726	645,726	645,726	698,805	726,338	750,235	774,167	798,631
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	107,203	146,123	186,686	248,389	256,312	264,412
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$30,453,049</b>	<b>\$32,850,056</b>	<b>\$36,847,878</b>	<b>\$39,262,322</b>	<b>\$40,389,483</b>	<b>\$41,698,741</b>	<b>\$43,029,438</b>	<b>\$44,389,470</b>
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 30,453,049</b>	<b>\$ 32,850,056</b>	<b>\$ 36,847,878</b>	<b>\$ 39,262,322</b>	<b>\$ 40,389,483</b>	<b>\$ 41,698,741</b>	<b>\$ 43,029,438</b>	<b>\$ 44,389,470</b>
<b>LCFF Entitlement Per ADA</b>	<b>\$ 12,229</b>	<b>\$ 13,255</b>	<b>\$ 15,058</b>	<b>\$ 16,312</b>	<b>\$ 17,064</b>	<b>\$ 17,655</b>	<b>\$ 18,218</b>	<b>\$ 18,794</b>
<b>Components of LCFF By Object Code</b>								
State Aid (Object Code 8011)	\$ 13,660,149	\$ 13,467,257	\$ 29,043,131	\$ 24,390,310	\$ 25,310,070	\$ 26,317,070	\$ 27,322,687	\$ 28,350,430
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 12,053,580	\$ 14,536,438	\$ 2,599,698	\$ 9,673,409	\$ 9,887,446	\$ 10,190,571	\$ 10,515,651	\$ 10,847,940
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ 5,162,657	\$ 5,276,687	\$ 5,641,393	\$ 5,641,393	\$ 5,641,393	\$ 5,641,393	\$ 5,641,393	\$ 5,641,393
In-Lieu of Property Taxes (Object Code 8096)	(423,337)	(430,326)	(436,344)	(442,790)	(449,426)	(450,293)	(450,293)	(450,293)
<i>Property Taxes net of In-Lieu</i>	\$ 4,739,320	\$ 4,846,361	\$ 5,205,049	\$ 5,198,603	\$ 5,191,967	\$ 5,191,100	\$ 5,191,100	\$ 5,191,100
<b>TOTAL FUNDING</b>	<b>30,453,049</b>	<b>32,850,056</b>	<b>36,847,878</b>	<b>39,262,322</b>	<b>40,389,483</b>	<b>41,698,741</b>	<b>43,029,438</b>	<b>44,389,470</b>
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes	\$ (12,053,580)	\$ (14,536,438)	\$ (2,599,698)	\$ (9,673,409)	\$ (9,887,446)	\$ (10,190,571)	\$ (10,515,651)	\$ (10,847,940)
EPA in Excess to LCFF Funding	\$ 12,053,580	\$ 14,536,438	\$ 2,599,698	\$ 9,673,409	\$ 9,887,446	\$ 10,190,571	\$ 10,515,651	\$ 10,847,940
<b>Total LCFF Entitlement</b>	<b>30,453,049</b>	<b>32,850,056</b>	<b>36,847,878</b>	<b>39,262,322</b>	<b>40,389,483</b>	<b>41,698,741</b>	<b>43,029,438</b>	<b>44,389,470</b>
<b>SUMMARY OF EPA</b>								
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
EPA (for LCFF Calculation purposes)	\$ 12,053,580	\$ 14,536,438	\$ 2,599,698	\$ 9,673,409	\$ 9,887,446	\$ 10,190,571	\$ 10,515,651	\$ 10,847,940
EPA, Current Year (Object Code 8012)	\$ 12,053,580	\$ 14,536,438	\$ 2,599,698	\$ 9,673,409	\$ 9,887,446	\$ 10,190,571	\$ 10,515,651	\$ 10,847,940
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ 8,581.00	\$ 287,156.00	\$ 326,582.00	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

Washington Unified (76778) - 2022/23 Unaudited Actuals									
8/28/2023									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (Excludes add-ons for TIIG and Transportation )	\$ 22,057,278	\$ 23,057,360	\$ 25,803,671	\$ 27,500,711	\$ 28,144,097	\$ 29,016,484	\$ 29,942,472	\$ 30,888,869	
Supplemental and Concentration Grant funding in the LCAP year	\$ 7,750,045	\$ 9,146,970	\$ 10,291,278	\$ 10,916,683	\$ 11,332,362	\$ 11,683,633	\$ 12,056,487	\$ 12,437,558	
Percentage to Increase or Improve Services	35.14%	39.67%	39.88%	39.70%	40.27%	40.27%	40.27%	40.27%	
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	2,557	2,566	2,551	2,551	2,551	2,551	2,551	2,551	
COE Enrollment	32	31	33	33	33	33	33	33	
Total Enrollment	2,589	2,597	2,584	2,584	2,584	2,584	2,584	2,584	
Unduplicated Pupil Count									
Unduplicated Pupil Count	2,308	2,244	2,282	2,282	2,282	2,282	2,282	2,282	
COE Unduplicated Pupil Count	25	26	29	29	29	29	29	29	
Total Unduplicated Pupil Count	2,333	2,270	2,311	2,311	2,311	2,311	2,311	2,311	
Rolling %, Supplemental Grant	89.4800%	88.7300%	88.9800%	88.7600%	89.4300%	89.4300%	89.4300%	89.4300%	
Rolling %, Concentration Grant	89.4800%	88.7300%	88.9800%	88.7600%	89.4300%	89.4300%	89.4300%	89.4300%	

Washington Unified (76778) - 2022/23 Unaudited Actuals				8/28/2023					
		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF LCFF ADA									
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3	Non Applicable Until 2022-23		575.02	575.02	508.38	505.69	505.69	505.69	
Grades 4-6			394.97	394.97	406.27	374.96	374.96	374.96	
Grades 7-8			298.37	298.37	248.02	263.71	263.71	263.71	
Grades 9-12			1,183.58	1,183.58	1,184.67	1,187.57	1,187.57	1,187.57	
LCFF Subtotal	-	-	2,451.94	2,451.94	2,347.34	2,331.93	2,331.93	2,331.93	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	-	-	2,451.94	2,451.94	2,347.34	2,331.93	2,331.93	2,331.93	
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3	Non Applicable Until 2022-23	575.02	575.02	508.38	505.69	505.69	505.69	505.69	
Grades 4-6		394.97	394.97	406.27	374.96	374.96	374.96		
Grades 7-8		298.37	298.37	248.02	263.71	263.71	263.71		
Grades 9-12		1,183.58	1,183.58	1,184.67	1,187.57	1,187.57	1,187.57		
LCFF Subtotal	-	2,451.94	2,451.94	2,347.34	2,331.93	2,331.93	2,331.93	2,331.93	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	-	2,451.94	2,451.94	2,347.34	2,331.93	2,331.93	2,331.93	2,331.93	
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3	575.02	575.02	508.38	505.69	505.69	505.69	505.69	505.69	
Grades 4-6	394.97	394.97	406.27	374.96	374.96	374.96	374.96	374.96	
Grades 7-8	298.37	298.37	248.02	263.71	263.71	263.71	263.71	263.71	
Grades 9-12	1,183.58	1,183.58	1,184.67	1,187.57	1,187.57	1,187.57	1,187.57	1,187.57	
LCFF Subtotal	2,451.94	2,451.94	2,347.34	2,331.93	2,331.93	2,331.93	2,331.93	2,331.93	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	2,451.94	2,451.94	2,347.34	2,331.93	2,331.93	2,331.93	2,331.93	2,331.93	
Net Adjustment to Prior Year ADA for Charter Shift									
	-	-	-	-	-	-	-	-	
Second prior year charter school shift percentage	Non Applicable Until 2022-23								
Prior year charter school shift percentage			0%	0%	0%	0%	0%	0%	
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23									
Grades TK-3	Non Applicable Until 2022-23		552.81	529.70	506.59	505.69	505.69	505.69	
Grades 4-6			398.74	392.07	385.40	374.96	374.96	374.96	
Grades 7-8			281.59	270.03	258.48	263.71	263.71	263.71	
Grades 9-12			1,183.94	1,185.27	1,186.60	1,187.57	1,187.57	1,187.57	
LCFF Subtotal			2,417.08	2,377.07	2,337.07	2,331.93	2,331.93	2,331.93	
NSS			-	-	-	-	-	-	
Combined Subtotal			2,417.08	2,377.07	2,337.07	2,331.93	2,331.93	2,331.93	
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average				-	-	-	-	-	-
Current Year ADA									
Grades TK-3	575.02	508.38	505.69	505.69	505.69	505.69	505.69	505.69	
Grades 4-6	394.97	406.27	374.96	374.96	374.96	374.96	374.96	374.96	
Grades 7-8	298.37	248.02	263.71	263.71	263.71	263.71	263.71	263.71	
Grades 9-12	1,183.58	1,184.67	1,187.57	1,187.57	1,187.57	1,187.57	1,187.57	1,187.57	
LCFF Subtotal	2,451.94	2,347.34	2,331.93	2,331.93	2,331.93	2,331.93	2,331.93	2,331.93	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	2,451.94	2,347.34	2,331.93	2,331.93	2,331.93	2,331.93	2,331.93	2,331.93	
Change in LCFF ADA (excludes NSS ADA)				-	-	-	-	-	-
	No Change	Decline	Decline	No Change	No Change	No Change	No Change	No Change	
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)									
Grades TK-3	575.02	575.02	552.81	529.70	506.59	505.69	505.69	505.69	
Grades 4-6	394.97	394.97	398.74	392.07	385.40	374.96	374.96	374.96	
Grades 7-8	298.37	298.37	281.59	270.03	258.48	263.71	263.71	263.71	
Grades 9-12	1,183.58	1,183.58	1,183.94	1,185.27	1,186.60	1,187.57	1,187.57	1,187.57	
Subtotal	2,451.94	2,451.94	2,417.08	2,377.07	2,337.07	2,331.93	2,331.93	2,331.93	

Washington Unified (76778) - 2022/23 Unaudited Actuals					8/28/2023			
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	Current	Prior	3-PY Average	3-PY Average	3-PY Average	Current	Current	Current
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-

Washington Unified (76778) - 2022/23 Unaudited Actuals					8/28/2023			
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>NPS, CDS, &amp; COE Operated</b>								
Grades TK-3	7.63	5.55	5.30	5.30	5.30	5.30	5.30	5.30
Grades 4-6	3.67	4.10	5.04	5.04	5.04	5.04	5.04	5.04
Grades 7-8	1.48	2.33	4.29	4.29	4.29	4.29	4.29	4.29
Grades 9-12	25.43	14.42	15.31	15.31	15.31	15.31	15.31	15.31
<b>Subtotal</b>	<b>38.21</b>	<b>26.40</b>	<b>29.94</b>	<b>29.94</b>	<b>29.94</b>	<b>29.94</b>	<b>29.94</b>	<b>29.94</b>
<b>ACTUAL ADA (Current Year Only)</b>								
Grades TK-3	582.65	513.93	510.99	510.99	510.99	510.99	510.99	510.99
Grades 4-6	398.64	410.37	380.00	380.00	380.00	380.00	380.00	380.00
Grades 7-8	299.85	250.35	268.00	268.00	268.00	268.00	268.00	268.00
Grades 9-12	1,209.01	1,199.09	1,202.88	1,202.88	1,202.88	1,202.88	1,202.88	1,202.88
<b>Total Actual ADA</b>	<b>2,490.15</b>	<b>2,373.74</b>	<b>2,361.87</b>	<b>2,361.87</b>	<b>2,361.87</b>	<b>2,361.87</b>	<b>2,361.87</b>	<b>2,361.87</b>
<b>TOTAL FUNDED ADA</b>								
Grades TK-3	582.65	580.57	558.11	535.00	511.89	510.99	510.99	510.99
Grades 4-6	398.64	399.07	403.78	397.11	390.44	380.00	380.00	380.00
Grades 7-8	299.85	300.70	285.88	274.32	262.77	268.00	268.00	268.00
Grades 9-12	1,209.01	1,198.00	1,199.25	1,200.58	1,201.91	1,202.88	1,202.88	1,202.88
<b>Total Funded ADA</b>	<b>2,490.15</b>	<b>2,478.34</b>	<b>2,447.02</b>	<b>2,407.01</b>	<b>2,367.01</b>	<b>2,361.87</b>	<b>2,361.87</b>	<b>2,361.87</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	104.60	85.15	45.14	5.14	-	-	-
<b>FUNDED ADA for the Transitional Kindergarten Add-on</b>								
Current Year TK ADA	-	-	38.11	48.00	59.00	76.00	76.00	76.00



Washington Unified (76778) - 2022/23 Unaudited Actuals					8/28/2023											
	2020-21		2021-22		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28						
PER-ADA FUNDING LEVELS																
Base, Supplemental and Concentration Rate per ADA																
Grades TK-3	\$	11,491	\$	12,480	\$	14,155	\$	15,298	\$	15,965	\$	16,490	\$	17,017	\$	17,554
Grades 4-6	\$	10,565	\$	11,474	\$	13,015	\$	14,066	\$	14,680	\$	15,163	\$	15,647	\$	16,140
Grades 7-8	\$	10,878	\$	11,813	\$	13,401	\$	14,482	\$	15,114	\$	15,610	\$	16,108	\$	16,617
Grades 9-12	\$	12,935	\$	14,047	\$	15,934	\$	17,220	\$	17,972	\$	18,563	\$	19,155	\$	19,761
Base Grants																
Grades TK-3	\$	7,702	\$	8,093	\$	9,166	\$	9,919	\$	10,310	\$	10,649	\$	10,989	\$	11,336
Grades 4-6	\$	7,818	\$	8,215	\$	9,304	\$	10,069	\$	10,466	\$	10,810	\$	11,155	\$	11,507
Grades 7-8	\$	8,050	\$	8,458	\$	9,580	\$	10,367	\$	10,775	\$	11,129	\$	11,484	\$	11,847
Grades 9-12	\$	9,329	\$	9,802	\$	11,102	\$	12,015	\$	12,488	\$	12,899	\$	13,310	\$	13,731
Grade Span Adjustment																
Grades TK-3	\$	801	\$	842	\$	953	\$	1,032	\$	1,072	\$	1,107	\$	1,143	\$	1,179
Grades 9-12	\$	243	\$	255	\$	289	\$	312	\$	325	\$	335	\$	346	\$	357
Prorated Base, Supplemental and Concentration Rate per ADA																
Grades TK-3	\$	8,503	\$	8,935	\$	10,119	\$	10,951	\$	11,382	\$	11,756	\$	12,132	\$	12,515
Grades 4-6	\$	7,818	\$	8,215	\$	9,304	\$	10,069	\$	10,466	\$	10,810	\$	11,155	\$	11,507
Grades 7-8	\$	8,050	\$	8,458	\$	9,580	\$	10,367	\$	10,775	\$	11,129	\$	11,484	\$	11,847
Grades 9-12	\$	9,572	\$	10,057	\$	11,391	\$	12,327	\$	12,813	\$	13,234	\$	13,656	\$	14,088
Prorated Base Grants																
Grades TK-3	\$	7,702	\$	8,093	\$	9,166	\$	9,919	\$	10,310	\$	10,649	\$	10,989	\$	11,336
Grades 4-6	\$	7,818	\$	8,215	\$	9,304	\$	10,069	\$	10,466	\$	10,810	\$	11,155	\$	11,507
Grades 7-8	\$	8,050	\$	8,458	\$	9,580	\$	10,367	\$	10,775	\$	11,129	\$	11,484	\$	11,847
Grades 9-12	\$	9,329	\$	9,802	\$	11,102	\$	12,015	\$	12,488	\$	12,899	\$	13,310	\$	13,731
Prorated Grade Span Adjustment																
Grades TK-3	\$	801	\$	842	\$	953	\$	1,032	\$	1,072	\$	1,107	\$	1,143	\$	1,179
Grades 9-12	\$	243	\$	255	\$	289	\$	312	\$	325	\$	335	\$	346	\$	357
Supplemental Grant																
		20%		20%		20%		20%		20%		20%		20%		20%
Maximum - 1.00 ADA, 100% UPP																
Grades TK-3	\$	1,701	\$	1,787	\$	2,024	\$	2,190	\$	2,276	\$	2,351	\$	2,426	\$	2,503
Grades 4-6	\$	1,564	\$	1,643	\$	1,861	\$	2,014	\$	2,093	\$	2,162	\$	2,231	\$	2,301
Grades 7-8	\$	1,610	\$	1,692	\$	1,916	\$	2,073	\$	2,155	\$	2,226	\$	2,297	\$	2,369
Grades 9-12	\$	1,914	\$	2,011	\$	2,278	\$	2,465	\$	2,563	\$	2,647	\$	2,731	\$	2,818
Actual - 1.00 ADA, Local UPP as follows:																
Grades TK-3	\$	1,522	\$	1,586	\$	1,801	\$	1,944	\$	2,036	\$	2,103	\$	2,170	\$	2,238
Grades 4-6	\$	1,399	\$	1,458	\$	1,656	\$	1,787	\$	1,872	\$	1,933	\$	1,995	\$	2,058
Grades 7-8	\$	1,441	\$	1,501	\$	1,705	\$	1,840	\$	1,927	\$	1,991	\$	2,054	\$	2,119
Grades 9-12	\$	1,713	\$	1,785	\$	2,027	\$	2,188	\$	2,292	\$	2,367	\$	2,443	\$	2,520
Concentration Grant (>55% population)																
		50%		65%		65%		65%		65%		65%		65%		65%
Maximum - 1.00 ADA, 100% UPP																
Grades TK-3	\$	4,252	\$	5,808	\$	6,577	\$	7,118	\$	7,398	\$	7,641	\$	7,886	\$	8,135
Grades 4-6	\$	3,909	\$	5,340	\$	6,048	\$	6,545	\$	6,803	\$	7,027	\$	7,251	\$	7,480
Grades 7-8	\$	4,025	\$	5,498	\$	6,227	\$	6,739	\$	7,004	\$	7,234	\$	7,465	\$	7,701
Grades 9-12	\$	4,786	\$	6,537	\$	7,404	\$	8,013	\$	8,328	\$	8,602	\$	8,876	\$	9,157
Actual - 1.00 ADA, Local UPP >55% as follows:																
		34.4800%		33.7300%		33.9800%		33.7600%		34.4300%		34.4300%		34.4300%		34.4300%
Grades TK-3	\$	1,466	\$	1,959	\$	2,235	\$	2,403	\$	2,547	\$	2,631	\$	2,715	\$	2,801
Grades 4-6	\$	1,348	\$	1,801	\$	2,055	\$	2,210	\$	2,342	\$	2,419	\$	2,496	\$	2,575
Grades 7-8	\$	1,388	\$	1,854	\$	2,116	\$	2,275	\$	2,411	\$	2,491	\$	2,570	\$	2,651
Grades 9-12	\$	1,650	\$	2,205	\$	2,516	\$	2,705	\$	2,867	\$	2,962	\$	3,056	\$	3,153

**Fiscal Position Report**

June 30, 2023

District Fund: 0100 General Fund

Restricted and Unrestricted

	Object Codes	Approved (a)	Revised (b)	Actuals To Date (c)	Working (d)	(b&d)) Difference (e)	(e&b)) % Diff
<b>A. Revenues</b>							
1) Revenue Limit Sources	8010-8099	34,920,235.00	36,772,661.00	36,851,117.25	36,851,116.00	(78,455.00)	0.00
2) Federal Revenues	8100-8299	11,834,465.00	12,343,532.00	9,055,386.87	9,055,388.00	3,288,144.00	0.00
3) Other State Revenues	8300-8599	3,870,722.00	5,396,453.00	13,273,712.25	13,273,712.00	(7,877,259.00)	-1.00
4) Other Local Revenues	8600-8799	1,850,089.86	2,565,140.00	2,996,563.20	2,996,631.00	(431,491.00)	0.00
5) Total, Revenues		52,475,511.86	57,077,786.00	62,176,779.57	62,176,847.00	0.00	0.00
<b>B. Expenditures</b>							
1) Certificated Salaries	1000-1999	15,969,803.00	17,952,050.00	16,849,442.91	16,849,449.00	1,102,601.00	0.00
2) Classified Salaries	2000-2999	5,865,663.00	6,856,890.00	6,380,953.71	6,380,955.00	475,935.00	0.00
3) Employee Benefits	3000-3999	10,693,880.00	13,724,787.00	12,623,797.33	12,623,807.00	1,100,980.00	0.00
4) Books and Supplies	4000-4999	2,646,089.14	3,744,706.64	2,468,542.13	2,468,536.70	1,276,169.94	0.00
5) Services, Oth Oper Exp	5000-5999	6,844,361.48	8,841,465.98	7,011,267.53	7,011,270.00	1,830,195.98	0.00
6) Capital Outlay	6000-6599	7,011,517.00	5,531,053.34	3,506,666.80	3,506,664.00	2,024,389.34	0.00
7) Other Outgo (Excluding						0.00	0.00
Direct Support/	7100-7299	750,463.79	711,834.00	592,097.49	592,098.00	119,736.00	0.00
Indirect Costs)	7400-7499	584,757.00	584,758.00	567,777.15	567,778.00	16,980.00	0.00
8) Direct/Indirect Support	7300-7399	(87,586.00)	(87,586.00)	(118,591.00)	(118,591.00)	31,005.00	0.00
9) Total Expenditures		50,278,948.41	57,859,958.96	49,881,954.05	49,881,966.70	0.00	0.00
<b>C. Excess (Deficiency) of Revenues</b>							
1) Excess (Deficiency) of Revenues		2,196,563.45	(782,172.96)	12,294,825.52	12,294,880.30	0.00	0.00
<b>D. Other Financing Sources/Uses</b>							
1) Transfers		0.00	0.00	0.00	0.00	0.00	0.00
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00
b) Transfers Out	7610-7629	130,131.00	130,131.00	3,300,474.69	3,300,475.00	(3,170,344.00)	-24.00
2) Other Sources/Uses						0.00	0.00
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00
4) Total, Other Financing Sources/Uses		(130,131.00)	(130,131.00)	(3,300,474.69)	(3,300,475.00)	0.00	0.00
<b>E. Net Increase (Decrease) In Fund Balance</b>							
1) Net Increase (Decrease) In Fund Balance		2,066,432.45	(912,303.96)	8,994,350.83	8,994,405.30	0.00	0.00
<b>F. Fund Balance, Reserves</b>							
a) As of July 1 - Unaudited	9791	7,010,063.81	10,098,650.84	10,098,650.84	10,098,650.84	0.00	0.00
b) Audit Adjustments	9793	0.00	0.00	(605,895.00)	(605,895.00)	605,895.00	0.00
c) Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00
d) Net Beginning Balance		7,010,063.81	10,098,650.84	9,492,755.84	9,492,755.84	0.00	0.00
2) Ending Balance		9,076,496.26	9,186,346.88	18,487,106.67	18,487,161.14	0.00	0.00
a) Reserve for		0.00	0.00	0.00	0.00	0.00	0.00
Revolving Cash	9711	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9712	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9713	0.00	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00	0.00
General Reserve	9730	0.00	0.00	0.00	0.00	0.00	0.00

**Fiscal Position Report**

June 30, 2023

District Fund: 0100 General Fund

Restricted and Unrestricted

	Object Codes	Approved (a)	Revised (b)	Actuals To Date (c)	Working (d)	(b&d)) Difference (e)	(e&b)) % Diff
Legally Restrctd. Balance	9740	0.00	0.00	0.00	0.00	0.00	0.00
b) Designated Amounts						0.00	0.00
Economic Uncertainties	9770	0.00	0.00	0.00	0.00	0.00	0.00
Unrealized Gains & CCT	9775	0.00	0.00	0.00	0.00	0.00	0.00
c) Undesignated/Unappropriated		9,076,496.26	9,186,346.88	18,487,106.67	18,487,161.14	0.00	0.00
1) Beginning Fund Balance						0.00	0.00
<b>G. Assets</b>							
1) Cash						0.00	0.00
a) in County Treasury	9110	0.00	0.00	23,080,963.76	0.00	0.00	0.00
1) Fair Val.Adj to CCT	9111	0.00	0.00	(1,061,087.00)	0.00	0.00	0.00
b) in Banks	9120	0.00	0.00	4,000.00	0.00	0.00	0.00
c) in Revolving Fund	9130	0.00	0.00	10,000.00	0.00	0.00	0.00
d) with Fiscal Agent	9135	0.00	0.00	0.00	0.00	0.00	0.00
e) collections awaiting dpst.	9140	0.00	0.00	0.00	0.00	0.00	0.00
2) Investments	9150	0.00	0.00	0.00	0.00	0.00	0.00
3) Accounts Receivable	9200	0.00	0.00	5,030,343.98	0.00	0.00	0.00
4) Due from Grantor Government	9290	0.00	0.00	0.00	0.00	0.00	0.00
5) Due from Other Funds	9310	0.00	0.00	134,588.30	0.00	0.00	0.00
6) Stores	9320	0.00	0.00	438.31	0.00	0.00	0.00
7) Prepaid Expenses	9330	0.00	0.00	5,000.00	0.00	0.00	0.00
8) Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00
9) Fixed Assets	9400	0.00	0.00	0.00	0.00	0.00	0.00
10) Total Assets		0.00	0.00	27,204,247.35	0.00	0.00	0.00
<b>H. Deferred Outflows Of Resources</b>							
1) Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00
2) Total Deferred Outflows		0.00	0.00	0.00	0.00	0.00	0.00
<b>I. Liabilities</b>							
1) Accounts Payable	9500	0.00	0.00	3,820,002.86	0.00	0.00	0.00
2) Due to Grantor Governments	9590	0.00	0.00	0.00	0.00	0.00	0.00
3) Due to Other Funds	9610	0.00	0.00	3,300,474.69	0.00	0.00	0.00
4) Due to Student Groups	9620	0.00	0.00	0.00	0.00	0.00	0.00
5) Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00
6) Unearned Revenues	9650	0.00	0.00	1,596,663.13	0.00	0.00	0.00
7) Long-Term Liabilities	9660	0.00	0.00	0.00	0.00	0.00	0.00
8) Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00
9) Total Liabilities		0.00	0.00	8,717,140.68	0.00	0.00	0.00
<b>J. Deferred Inflows Of Resources</b>							
1) Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00
2) Total Deferred Inflows		0.00	0.00	0.00	0.00	0.00	0.00
<b>K. Fund Equity</b>							
Ending Fund Balance, June 30		0.00	0.00	18,487,106.67	0.00	0.00	0.00
must agree with line F2 (G10+H2)-(I9+J2)		0.00	0.00	0.00	0.00	0.00	0.00

## SSC School District and Charter School Financial Projection Dartboard 2023-24 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2023–24 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2022-23	2023-24 <sup>1</sup>	2024-25	2025-26	2026-27
Department of Finance Statutory COLA	6.56%	8.22%	3.94%	3.29%	3.19%
Planning COLA	6.56%	8.22%	3.94%	3.29%	3.19%

LCFF GRADE SPAN FACTORS FOR 2023-24				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102
Statutory COLA of 8.22%	\$753	\$765	\$787	\$913
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,032	—	—	\$312
2023-24 Adjusted Base Grants <sup>2</sup>	\$10,951	\$10,069	\$10,367	\$12,327
Transitional Kindergarten (TK) Add-On <sup>3</sup>	\$3,044	—	—	—

\*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2022-23	2023-24	2024-25	2025-26	2026-27
California CPI		5.69%	3.55%	3.03%	2.64%	2.90%
California Lottery	Unrestricted per ADA	\$204	\$177	\$177	\$177	\$177
	Restricted per ADA	\$100	\$72	\$72	\$72	\$72
Mandate Block Grant (District)	Grades K-8 per ADA	\$34.94	\$37.81	\$39.30	\$40.59	\$41.88
	Grades 9-12 per ADA	\$67.31	\$72.84	\$75.71	\$78.20	\$80.69
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.85	\$20.63	\$21.31	\$21.99
	Grades 9-12 per ADA	\$50.98	\$55.17	\$57.34	\$59.23	\$61.12
Interest Rate for Ten-Year Treasuries		3.72%	3.60%	2.98%	2.90%	3.00%
CalSTRS Employer Rate <sup>4</sup>		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>4</sup>		25.37%	26.68%	27.70%	28.30%	28.70%
Unemployment Insurance Rate <sup>5</sup>		0.50%	0.05%	0.05%	0.05%	0.05%
Minimum Wage <sup>6</sup>		\$15.50	\$16.00	\$16.50	\$16.90	\$17.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2023-24	
Reserve Requirement	District ADA Range
The greater of 5% or \$80,000	0 to 300
The greater of 4% or \$80,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Applies to Special Education, Child Nutrition, State Preschool, Foster Youth, Mandate Block Grant, Adult Education, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education.

<sup>2</sup>Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

<sup>3</sup>Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

<sup>4</sup>California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2023-24 are final, and the subsequent years' rates are subject to change based on determination by the respective governing boards.

<sup>5</sup>Unemployment rate in 2023-24 is final based on determination by the Employment Development Department and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

<sup>6</sup>Minimum wage rates are effective January 1 of the respective year.

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: 

Date of Meeting: Sep 13, 2023

Clerk / Secretary of the Governing Board

(Original signature required)

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: \_\_\_\_\_

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

County Superintendent/Designee

(Original signature required)

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

For County Office of Education:

Gabriel Halls

Name

Senior Director, District Financial Services

Title

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For School District:

Chris M. Vaz

Name

Chief Business Official

Title

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Telephone

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E-mail Address



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)	55.14%
	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 Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
		0.00%
		0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$20,757,372.86
	Appropriations Subject to Limit	\$20,757,372.86
	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	6.40%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

			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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	36,851,117.25	0.00	36,851,117.25	38,710,056.00	0.00	38,710,056.00	5.0%
2) Federal Revenue		8100-8299	0.00	9,055,386.87	9,055,386.87	0.00	18,089,779.00	18,089,779.00	99.8%
3) Other State Revenue		8300-8599	1,117,153.71	12,156,558.54	13,273,712.25	628,384.00	4,821,485.00	5,449,869.00	-58.9%
4) Other Local Revenue		8600-8799	398,886.28	2,597,676.92	2,996,563.20	108,524.00	2,414,985.00	2,523,509.00	-15.8%
5) TOTAL, REVENUES			38,367,157.24	23,809,622.33	62,176,779.57	39,446,964.00	25,326,249.00	64,773,213.00	4.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	12,622,887.36	4,226,555.55	16,849,442.91	14,747,080.00	4,372,040.00	19,119,120.00	13.5%
2) Classified Salaries		2000-2999	4,089,992.31	2,290,961.40	6,380,953.71	4,630,232.00	2,622,674.00	7,252,906.00	13.7%
3) Employee Benefits		3000-3999	8,147,765.13	4,476,032.20	12,623,797.33	9,350,661.00	4,851,391.00	14,202,052.00	12.5%
4) Books and Supplies		4000-4999	1,177,847.98	1,290,694.15	2,468,542.13	1,429,172.64	2,149,620.00	3,578,792.64	45.0%
5) Services and Other Operating Expenditures		5000-5999	4,423,839.38	2,587,428.15	7,011,267.53	4,674,028.98	7,101,719.00	11,775,747.98	68.0%
6) Capital Outlay		6000-6999	812,434.66	2,694,232.14	3,506,666.80	857,353.00	6,520,469.00	7,377,822.00	110.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	973,506.15	186,368.49	1,159,874.64	916,278.00	229,400.00	1,145,678.00	-1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(642,407.08)	523,816.08	(118,591.00)	(229,653.00)	142,067.00	(87,586.00)	-26.1%
9) TOTAL, EXPENDITURES			31,605,865.89	18,276,088.16	49,881,954.05	36,375,152.62	27,989,380.00	64,364,532.62	29.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,761,291.35	5,533,534.17	12,294,825.52	3,071,811.38	(2,663,131.00)	408,680.38	-96.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,110,000.00	190,474.69	3,300,474.69	0.00	130,131.00	130,131.00	-96.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,974,872.49)	1,974,872.49	0.00	(2,638,989.00)	2,638,989.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,084,872.49)	1,784,397.80	(3,300,474.69)	(2,638,989.00)	2,508,858.00	(130,131.00)	-96.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,676,418.86	7,317,931.97	8,994,350.83	432,822.38	(154,273.00)	278,549.38	-96.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,139,889.63	3,958,761.21	10,098,650.84	7,210,413.49	11,276,693.18	18,487,106.67	83.1%
b) Audit Adjustments		9793	(605,895.00)	0.00	(605,895.00)	0.00	0.00	0.00	-100.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			5,533,994.63	3,958,761.21	9,492,755.84	7,210,413.49	11,276,693.18	18,487,106.67	94.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,533,994.63	3,958,761.21	9,492,755.84	7,210,413.49	11,276,693.18	18,487,106.67	94.7%
2) Ending Balance, June 30 (E + F1e)			7,210,413.49	11,276,693.18	18,487,106.67	7,643,235.87	11,122,420.18	18,765,656.05	1.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	438.31	0.00	438.31	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	5,000.00	0.00	5,000.00	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	11,276,693.18	11,276,693.18	0.00	11,122,420.18	11,122,420.18	-1.4%
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	7,194,975.18	0.00	7,194,975.18	7,643,235.87	0.00	7,643,235.87	6.2%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	13,431,009.03	9,649,954.73	23,080,963.76				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,061,087.00)	0.00	(1,061,087.00)				
b) in Banks		9120	4,000.00	0.00	4,000.00				
c) in Revolving Cash Account		9130	10,000.00	0.00	10,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	477,275.06	4,553,068.92	5,030,343.98				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	134,588.30	0.00	134,588.30				
6) Stores		9320	438.31	0.00	438.31				
7) Prepaid Expenditures		9330	5,000.00	0.00	5,000.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			13,001,223.70	14,203,023.65	27,204,247.35				
<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	2,490,335.52	1,329,667.34	3,820,002.86				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	3,300,474.69	0.00	3,300,474.69				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,596,663.13	1,596,663.13				
6) TOTAL, LIABILITIES			5,790,810.21	2,926,330.47	8,717,140.68				
<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)			7,210,413.49	11,276,693.18	18,487,106.67				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	29,043,131.00	0.00	29,043,131.00	24,092,672.00	0.00	24,092,672.00	-17.0%
Education Protection Account State Aid - Current Year		8012	2,599,698.00	0.00	2,599,698.00	9,676,079.00	0.00	9,676,079.00	272.2%
State Aid - Prior Years		8019	3,238.00	0.00	3,238.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	32,562.03	0.00	32,562.03	32,562.00	0.00	32,562.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	79.48	0.00	79.48	79.00	0.00	79.00	-0.6%
County & District Taxes									
Secured Roll Taxes		8041	3,721,105.39	0.00	3,721,105.39	3,722,581.00	0.00	3,722,581.00	0.0%
Unsecured Roll Taxes		8042	223,310.20	0.00	223,310.20	223,310.00	0.00	223,310.00	0.0%
Prior Years' Taxes		8043	22,044.80	0.00	22,044.80	9,594.00	0.00	9,594.00	-56.5%
Supplemental Taxes		8044	91,307.17	0.00	91,307.17	78,861.00	0.00	78,861.00	-13.6%
Education Revenue Augmentation Fund (ERAF)		8045	(124,526.94)	0.00	(124,526.94)	(162,375.00)	0.00	(162,375.00)	30.4%

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)	
Community Redevelopment Funds (SB 617/699/1992)		8047	1,670,176.74	0.00	1,670,176.74	1,477,661.00	0.00	1,477,661.00	-11.5%
Penalties and Interest from Delinquent Taxes		8048	5,335.38	0.00	5,335.38	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			37,287,461.25	0.00	37,287,461.25	39,151,024.00	0.00	39,151,024.00	5.0%
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	(436,344.00)	0.00	(436,344.00)	(440,968.00)	0.00	(440,968.00)	1.1%
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			36,851,117.25	0.00	36,851,117.25	38,710,056.00	0.00	38,710,056.00	5.0%
<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	701,452.00	701,452.00	0.00	682,596.00	682,596.00	-2.7%
Special Education Discretionary Grants		8182	0.00	159,205.00	159,205.00	0.00	3,806.00	3,806.00	-97.6%
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	237,710.42	237,710.42	0.00	247,200.00	247,200.00	4.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,787,642.85	2,787,642.85		2,488,723.00	2,488,723.00	-10.7%
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		238,152.97	238,152.97		409,516.00	409,516.00	72.0%
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		103,442.39	103,442.39		226,872.00	226,872.00	119.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		533,993.16	533,993.16		1,036,194.00	1,036,194.00	94.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	4,293,788.08	4,293,788.08	0.00	12,994,872.00	12,994,872.00	202.6%
TOTAL, FEDERAL REVENUE			0.00	9,055,386.87	9,055,386.87	0.00	18,089,779.00	18,089,779.00	99.8%
<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	388,836.00	388,836.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	114,619.00	0.00	114,619.00	118,172.00	0.00	118,172.00	3.1%
Lottery - Unrestricted and Instructional Materials		8560	488,150.71	246,124.48	734,275.19	396,862.00	156,410.00	553,272.00	-24.7%
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		190,065.32	190,065.32		320,319.00	320,319.00	68.5%
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		85,601.34	85,601.34		85,600.00	85,600.00	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	514,384.00	11,245,931.40	11,760,315.40	113,350.00	4,259,156.00	4,372,506.00	-62.8%
TOTAL, OTHER STATE REVENUE			1,117,153.71	12,156,558.54	13,273,712.25	628,384.00	4,821,485.00	5,449,869.00	-58.9%
<b>OTHER LOCAL REVENUE</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)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	190,474.69	190,474.69	0.00	130,131.00	130,131.00	-31.7%
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	2,750.00	0.00	2,750.00	3,842.00	0.00	3,842.00	39.7%
Sale of Publications		8632	80.57	0.00	80.57	81.00	0.00	81.00	0.5%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	2,000.00	0.00	2,000.00	New
Interest		8660	304,026.83	0.00	304,026.83	48,521.00	0.00	48,521.00	-84.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(455,192.00)	0.00	(455,192.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	9,176.50	80,290.43	89,466.93	2,143.00	80,589.00	82,732.00	-7.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,226.07	0.00	3,226.07	1,050.00	0.00	1,050.00	-67.5%
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	534,818.31	775,213.80	1,310,032.11	50,887.00	700,070.00	750,957.00	-42.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other 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		1,551,698.00	1,551,698.00		1,426,787.00	1,426,787.00	-8.0%
From JPAs	6500	8793		0.00	0.00		77,408.00	77,408.00	New
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			398,886.28	2,597,676.92	2,996,563.20	108,524.00	2,414,985.00	2,523,509.00	-15.8%
TOTAL, REVENUES			38,367,157.24	23,809,622.33	62,176,779.57	39,446,964.00	25,326,249.00	64,773,213.00	4.2%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	10,234,395.89	3,168,821.11	13,403,217.00	11,976,948.00	3,349,614.00	15,326,562.00	14.3%
Certificated Pupil Support Salaries		1200	336,526.37	890,709.17	1,227,235.54	576,207.00	988,641.00	1,564,848.00	27.5%
Certificated Supervisors' and Administrators' Salaries		1300	2,051,965.10	167,025.27	2,218,990.37	2,193,925.00	33,785.00	2,227,710.00	0.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,622,887.36	4,226,555.55	16,849,442.91	14,747,080.00	4,372,040.00	19,119,120.00	13.5%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	701,838.13	1,128,899.86	1,830,737.99	965,936.00	1,474,869.00	2,440,805.00	33.3%
Classified Support Salaries		2200	1,369,820.79	977,880.17	2,347,700.96	1,613,640.00	942,117.00	2,555,757.00	8.9%
Classified Supervisors' and Administrators' Salaries		2300	545,638.85	75,388.11	621,026.96	558,211.00	77,116.00	635,327.00	2.3%
Clerical, Technical and Office Salaries		2400	1,305,124.90	106,004.07	1,411,128.97	1,339,945.00	122,287.00	1,462,232.00	3.6%
Other Classified Salaries		2900	167,569.64	2,789.19	170,358.83	152,500.00	6,285.00	158,785.00	-6.8%
TOTAL, CLASSIFIED SALARIES			4,089,992.31	2,290,961.40	6,380,953.71	4,630,232.00	2,622,674.00	7,252,906.00	13.7%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	2,350,925.88	2,159,420.82	4,510,346.70	2,789,627.00	2,381,306.00	5,170,933.00	14.6%
PERS		3201-3202	844,208.35	527,965.48	1,372,173.83	1,051,082.00	663,223.00	1,714,305.00	24.9%
OASDI/Medicare/Alternative		3301-3302	485,595.30	236,764.72	722,360.02	556,575.00	263,764.00	820,339.00	13.6%

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)	
Health and Welfare Benefits		3401-3402	3,589,482.20	1,400,335.05	4,989,817.25	4,004,199.00	1,373,836.00	5,378,035.00	7.8%
Unemployment Insurance		3501-3502	83,735.42	32,267.95	116,003.37	96,036.00	34,956.00	130,992.00	12.9%
Workers' Compensation		3601-3602	309,391.66	119,278.18	428,669.84	371,588.00	134,306.00	505,894.00	18.0%
OPEB, Allocated		3701-3702	429,115.28	0.00	429,115.28	426,242.00	0.00	426,242.00	-0.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	55,311.04	0.00	55,311.04	55,312.00	0.00	55,312.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,147,765.13	4,476,032.20	12,623,797.33	9,350,661.00	4,851,391.00	14,202,052.00	12.5%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	173,673.25	527,475.83	701,149.08	177,494.00	156,410.00	333,904.00	-52.4%
Books and Other Reference Materials		4200	0.00	58,541.52	58,541.52	0.00	61,458.00	61,458.00	5.0%
Materials and Supplies		4300	807,425.72	580,948.92	1,388,374.64	1,073,802.94	1,900,398.00	2,974,200.94	114.2%
Noncapitalized Equipment		4400	196,749.01	123,727.88	320,476.89	177,875.70	31,354.00	209,229.70	-34.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,177,847.98	1,290,694.15	2,468,542.13	1,429,172.64	2,149,620.00	3,578,792.64	45.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	123,045.89	4,671.39	127,717.28	137,217.00	14,385.00	151,602.00	18.7%
Dues and Memberships		5300	22,986.64	5,030.00	28,016.64	34,172.00	0.00	34,172.00	22.0%
Insurance		5400 - 5450	280,239.15	0.00	280,239.15	271,262.00	0.00	271,262.00	-3.2%
Operations and Housekeeping Services		5500	800,402.84	0.00	800,402.84	690,889.00	0.00	690,889.00	-13.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	269,992.07	106,521.17	376,513.24	291,859.00	135,861.00	427,720.00	13.6%
Transfers of Direct Costs		5710	(47,620.00)	47,620.00	0.00	(43,074.00)	43,074.00	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	2,866,823.56	2,404,396.15	5,271,219.71	3,141,017.50	6,898,859.00	10,039,876.50	90.5%
Communications		5900	107,969.23	19,189.44	127,158.67	150,686.48	9,540.00	160,226.48	26.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,423,839.38	2,587,428.15	7,011,267.53	4,674,028.98	7,101,719.00	11,775,747.98	68.0%
<b>CAPITAL OUTLAY</b>									
Land		6100	222,330.12	0.00	222,330.12	222,330.00	0.00	222,330.00	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	539,544.71	2,425,233.96	2,964,778.67	597,259.00	6,506,481.00	7,103,740.00	139.6%
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	50,559.83	256,688.67	307,248.50	37,764.00	13,988.00	51,752.00	-83.2%

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)	
Equipment Replacement		6500	0.00	12,309.51	12,309.51	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			812,434.66	2,694,232.14	3,506,666.80	857,353.00	6,520,469.00	7,377,822.00	110.4%
<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%
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	405,729.00	186,368.49	592,097.49	347,200.00	229,400.00	576,600.00	-2.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	163,306.26	0.00	163,306.26	148,733.00	0.00	148,733.00	-8.9%
Other Debt Service - Principal		7439	404,470.89	0.00	404,470.89	420,345.00	0.00	420,345.00	3.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			973,506.15	186,368.49	1,159,874.64	916,278.00	229,400.00	1,145,678.00	-1.2%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(523,816.08)	523,816.08	0.00	(142,067.00)	142,067.00	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)	
Transfers of Indirect Costs - Interfund		7350	(118,591.00)	0.00	(118,591.00)	(87,586.00)	0.00	(87,586.00)	-26.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(642,407.08)	523,816.08	(118,591.00)	(229,653.00)	142,067.00	(87,586.00)	-26.1%
TOTAL, EXPENDITURES			31,605,865.89	18,276,088.16	49,881,954.05	36,375,152.62	27,989,380.00	64,364,532.62	29.0%
<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%
<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	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,110,000.00	190,474.69	3,300,474.69	0.00	130,131.00	130,131.00	-96.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,110,000.00	190,474.69	3,300,474.69	0.00	130,131.00	130,131.00	-96.1%
<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%
(c) TOTAL, SOURCES			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%

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)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(1,974,872.49)	1,974,872.49	0.00	(2,638,989.00)	2,638,989.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,974,872.49)	1,974,872.49	0.00	(2,638,989.00)	2,638,989.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a- b + c - d + e)</b>			(5,084,872.49)	1,784,397.80	(3,300,474.69)	(2,638,989.00)	2,508,858.00	(130,131.00)	-96.1%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	36,851,117.25	0.00	36,851,117.25	38,710,056.00	0.00	38,710,056.00	5.0%
2) Federal Revenue		8100-8299	0.00	9,055,386.87	9,055,386.87	0.00	18,089,779.00	18,089,779.00	99.8%
3) Other State Revenue		8300-8599	1,117,153.71	12,156,558.54	13,273,712.25	628,384.00	4,821,485.00	5,449,869.00	-58.9%
4) Other Local Revenue		8600-8799	398,886.28	2,597,676.92	2,996,563.20	108,524.00	2,414,985.00	2,523,509.00	-15.8%
5) TOTAL, REVENUES			38,367,157.24	23,809,622.33	62,176,779.57	39,446,964.00	25,326,249.00	64,773,213.00	4.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	17,468,914.46	9,003,197.19	26,472,111.65	20,418,064.44	15,320,008.00	35,738,072.44	35.0%
2) Instruction - Related Services	2000-2999		3,772,534.54	893,456.17	4,665,990.71	4,251,196.70	1,127,630.00	5,378,826.70	15.3%
3) Pupil Services	3000-3999		2,270,040.55	3,147,960.69	5,418,001.24	3,108,040.00	2,816,251.00	5,924,291.00	9.3%
4) Ancillary Services	4000-4999		502,427.71	43,173.33	545,601.04	442,882.00	16,447.00	459,329.00	-15.8%
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		2,768,339.88	993,327.49	3,761,667.37	3,378,636.00	459,439.00	3,838,075.00	2.0%
8) Plant Services	8000-8999		3,850,102.60	4,008,604.80	7,858,707.40	3,860,055.48	8,020,205.00	11,880,260.48	51.2%
9) Other Outgo	9000-9999		973,506.15	186,368.49	1,159,874.64	916,278.00	229,400.00	1,145,678.00	-1.2%
10) TOTAL, EXPENDITURES			31,605,865.89	18,276,088.16	49,881,954.05	36,375,152.62	27,989,380.00	64,364,532.62	29.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,761,291.35	5,533,534.17	12,294,825.52	3,071,811.38	(2,663,131.00)	408,680.38	-96.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,110,000.00	190,474.69	3,300,474.69	0.00	130,131.00	130,131.00	-96.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,974,872.49)	1,974,872.49	0.00	(2,638,989.00)	2,638,989.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,084,872.49)	1,784,397.80	(3,300,474.69)	(2,638,989.00)	2,508,858.00	(130,131.00)	-96.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,676,418.86	7,317,931.97	8,994,350.83	432,822.38	(154,273.00)	278,549.38	-96.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,139,889.63	3,958,761.21	10,098,650.84	7,210,413.49	11,276,693.18	18,487,106.67	83.1%



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	(605,895.00)	0.00	(605,895.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,533,994.63	3,958,761.21	9,492,755.84	7,210,413.49	11,276,693.18	18,487,106.67	94.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,533,994.63	3,958,761.21	9,492,755.84	7,210,413.49	11,276,693.18	18,487,106.67	94.7%
2) Ending Balance, June 30 (E + F1e)			7,210,413.49	11,276,693.18	18,487,106.67	7,643,235.87	11,122,420.18	18,765,656.05	1.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	438.31	0.00	438.31	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	5,000.00	0.00	5,000.00	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	11,276,693.18	11,276,693.18	0.00	11,122,420.18	11,122,420.18	-1.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	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	7,194,975.18	0.00	7,194,975.18	7,643,235.87	0.00	7,643,235.87	6.2%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	2,538,550.29	2,482,618.29
6211	Literacy Coaches and Reading Specialists Grant Program	731,802.00	731,802.00
6266	Educator Effectiveness, FY 2021-22	483,294.51	183,294.51
6300	Lottery: Instructional Materials	266,465.68	266,465.68
6547	Special Education Early Intervention Preschool Grant	174,216.20	174,216.20
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,210,959.78	1,210,959.78
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	96,176.72	96,176.72
7029	Child Nutrition: Food Service Staff Training Funds	10,605.00	10,605.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	388,836.00	388,836.00
7412	A-G Access/Success Grant	310,031.99	310,031.99
7435	Learning Recovery Emergency Block Grant	4,074,791.00	4,074,791.00
7810	Other Restricted State	33,441.00	33,441.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	436,085.86	637,744.86
9010	Other Restricted Local	521,437.15	521,437.15
Total, Restricted Balance		11,276,693.18	11,122,420.18

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	631,499.51	0.00	-200.0%
5) TOTAL, REVENUES			631,499.51	0.00	-200.0%
<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	420,628.89	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	174,178.08	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			594,806.97	0.00	-200.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			36,692.54	0.00	-100.0%
<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>			36,692.54	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	408,779.47	426,024.01	4.2%
b) Audit Adjustments		9793	(19,448.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			389,331.47	426,024.01	9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			389,331.47	426,024.01	9.4%
2) Ending Balance, June 30 (E + F1e)			426,024.01	426,024.01	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	426,024.01	426,024.01	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(21,319.40)		
b) in Banks		9120	469,944.19		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			448,624.79		
<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	22,600.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			22,600.78		
<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)			426,024.01		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,871.40)	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	633,370.91	0.00	-100.0%
TOTAL, REVENUES			631,499.51	0.00	-200.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	420,628.89	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			420,628.89	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	174,178.08	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			174,178.08	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			594,806.97	0.00	-200.0%
<b>INTERFUND TRANSFERS</b>					
<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>					
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 from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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)			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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	631,499.51	0.00	-200.0%
5) TOTAL, REVENUES			631,499.51	0.00	-200.0%
<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		594,806.97	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			594,806.97	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			36,692.54	0.00	-100.0%
<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>			36,692.54	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	408,779.47	426,024.01	4.2%
b) Audit Adjustments		9793	(19,448.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			389,331.47	426,024.01	9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			389,331.47	426,024.01	9.4%
2) Ending Balance, June 30 (E + F1e)			426,024.01	426,024.01	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	426,024.01	426,024.01	0.0%
c) Committed					

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



		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
8210	Student Activity Funds	426,024.01	426,024.01
Total, Restricted Balance		426,024.01	426,024.01

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	66,424.00	0.00	-100.0%
3) Other State Revenue		8300-8599	573,813.31	564,262.00	-1.7%
4) Other Local Revenue		8600-8799	(2,153.07)	2,008.00	-193.3%
5) TOTAL, REVENUES			638,084.24	566,270.00	-11.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	53,244.73	35,425.00	-33.5%
2) Classified Salaries		2000-2999	270,276.74	277,000.00	2.5%
3) Employee Benefits		3000-3999	200,296.41	195,029.00	-2.6%
4) Books and Supplies		4000-4999	2,886.66	10,745.00	272.2%
5) Services and Other Operating Expenditures		5000-5999	4,979.77	10,150.00	103.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	42,129.00	37,921.00	-10.0%
9) TOTAL, EXPENDITURES			573,813.31	566,270.00	-1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			64,270.93	0.00	-100.0%
<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>			64,270.93	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,549.12	123,789.05	91.8%
b) Audit Adjustments		9793	(5,031.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			59,518.12	123,789.05	108.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,518.12	123,789.05	108.0%
2) Ending Balance, June 30 (E + F1e)			123,789.05	123,789.05	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	136,265.05	136,265.05	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(12,476.00)	(12,476.00)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	275,017.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	(12,476.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	1,714.68		
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			264,256.12		
<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	23,159.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	48,437.27		
4) Current Loans		9640			
5) Unearned Revenue		9650	68,870.69		
6) TOTAL, LIABILITIES			140,467.07		
<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)			123,789.05		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	66,424.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			66,424.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	569,402.31	560,572.00	-1.6%
All Other State Revenue	All Other	8590	4,411.00	3,690.00	-16.3%
TOTAL, OTHER STATE REVENUE			573,813.31	564,262.00	-1.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	5,291.93	2,008.00	-62.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,445.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(2,153.07)	2,008.00	-193.3%
TOTAL, REVENUES			638,084.24	566,270.00	-11.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	53,244.73	35,425.00	-33.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			53,244.73	35,425.00	-33.5%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	270,276.74	277,000.00	2.5%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			270,276.74	277,000.00	2.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	14,580.77	10,344.00	-29.1%
PERS		3201-3202	66,144.63	71,805.00	8.6%
OASDI/Medicare/Alternative		3301-3302	20,984.89	21,703.00	3.4%
Health and Welfare Benefits		3401-3402	90,854.10	83,617.00	-8.0%
Unemployment Insurance		3501-3502	1,617.49	1,561.00	-3.5%
Workers' Compensation		3601-3602	6,114.53	5,999.00	-1.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			200,296.41	195,029.00	-2.6%
<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	2,886.66	9,095.00	215.1%
Noncapitalized Equipment		4400	0.00	1,650.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,886.66	10,745.00	272.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	325.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,206.32	3,126.00	-2.5%
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	1,773.45	6,699.00	277.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,979.77	10,150.00	103.8%
<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%
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					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	42,129.00	37,921.00	-10.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			42,129.00	37,921.00	-10.0%
TOTAL, EXPENDITURES			573,813.31	566,270.00	-1.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>INTERFUND TRANSFERS OUT</b>					
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%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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	66,424.00	0.00	-100.0%
3) Other State Revenue		8300-8599	573,813.31	564,262.00	-1.7%
4) Other Local Revenue		8600-8799	(2,153.07)	2,008.00	-193.3%
5) TOTAL, REVENUES			638,084.24	566,270.00	-11.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		452,361.43	473,567.00	4.7%
2) Instruction - Related Services	2000-2999		79,322.88	52,924.00	-33.3%
3) Pupil Services	3000-3999		0.00	1,858.00	New
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		42,129.00	37,921.00	-10.0%
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			573,813.31	566,270.00	-1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			64,270.93	0.00	-100.0%
<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>			64,270.93	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,549.12	123,789.05	91.8%
b) Audit Adjustments		9793	(5,031.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			59,518.12	123,789.05	108.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,518.12	123,789.05	108.0%
2) Ending Balance, June 30 (E + F1e)			123,789.05	123,789.05	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	136,265.05	136,265.05	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(12,476.00)	(12,476.00)	0.0%

Resource		Description	2022-23 Unaudited Actuals	2023-24 Budget
5059		Child Development: ARP California State Preschool Program One-time Stipend	66,424.00	66,424.00
9010		Other Restricted Local	69,841.05	69,841.05
Total, Restricted Balance			136,265.05	136,265.05

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	1,650,152.86	1,638,898.00	-0.7%
3) Other State Revenue		8300-8599	315,871.51	120,858.00	-61.7%
4) Other Local Revenue		8600-8799	31,903.06	72,324.00	126.7%
5) TOTAL, REVENUES			1,997,927.43	1,832,080.00	-8.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	512,647.18	587,502.00	14.6%
3) Employee Benefits		3000-3999	373,611.93	404,669.00	8.3%
4) Books and Supplies		4000-4999	710,887.92	838,377.00	17.9%
5) Services and Other Operating Expenditures		5000-5999	45,478.87	66,994.00	47.3%
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	76,462.00	49,665.00	-35.0%
9) TOTAL, EXPENDITURES			1,719,087.90	1,947,207.00	13.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			278,839.53	(115,127.00)	-141.3%
<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>			278,839.53	(115,127.00)	-141.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	347,771.68	611,905.21	76.0%
b) Audit Adjustments		9793	(14,706.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			333,065.68	611,905.21	83.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			333,065.68	611,905.21	83.7%
2) Ending Balance, June 30 (E + F1e)			611,905.21	496,778.21	-18.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	100.00	0.00	-100.0%
Stores		9712	.26	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	611,804.95	496,778.21	-18.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	332,408.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	(15,180.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	100.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	418,571.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	.26		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			735,900.31		
<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	37,844.07		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	86,151.03		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			123,995.10		
<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)			611,905.21		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	1,650,152.86	1,638,898.00	-0.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,650,152.86	1,638,898.00	-0.7%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	315,871.51	120,858.00	-61.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			315,871.51	120,858.00	-61.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	151.50	0.00	-100.0%
Food Service Sales		8634	8,281.44	1,565.00	-81.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,431.99	7,309.00	34.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(474.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	18,512.13	63,450.00	242.7%
TOTAL, OTHER LOCAL REVENUE			31,903.06	72,324.00	126.7%
TOTAL, REVENUES			1,997,927.43	1,832,080.00	-8.3%
<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	384,750.78	425,318.00	10.5%
Classified Supervisors' and Administrators' Salaries		2300	123,295.87	148,684.00	20.6%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	4,600.53	13,500.00	193.4%
TOTAL, CLASSIFIED SALARIES			512,647.18	587,502.00	14.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	120,880.90	143,491.00	18.7%
OASDI/Medicare/Alternative		3301-3302	37,796.55	43,911.00	16.2%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	202,705.39	203,117.00	0.2%
Unemployment Insurance		3501-3502	2,540.06	2,870.00	13.0%
Workers' Compensation		3601-3602	9,689.03	11,280.00	16.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			373,611.93	404,669.00	8.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	75,618.74	68,395.00	-9.6%
Noncapitalized Equipment		4400	(1,836.53)	6,532.00	-455.7%
Food		4700	637,105.71	763,450.00	19.8%
TOTAL, BOOKS AND SUPPLIES			710,887.92	838,377.00	17.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,020.41	8,000.00	59.3%
Dues and Memberships		5300	0.00	208.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	26,831.81	27,219.00	1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,977.50	12,224.00	207.3%
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	8,682.47	17,843.00	105.5%
Communications		5900	966.68	1,500.00	55.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,478.87	66,994.00	47.3%
<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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	76,462.00	49,665.00	-35.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			76,462.00	49,665.00	-35.0%
TOTAL, EXPENDITURES			1,719,087.90	1,947,207.00	13.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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	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	1,650,152.86	1,638,898.00	-0.7%
3) Other State Revenue		8300-8599	315,871.51	120,858.00	-61.7%
4) Other Local Revenue		8600-8799	31,903.06	72,324.00	126.7%
5) TOTAL, REVENUES			1,997,927.43	1,832,080.00	-8.3%
<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		1,614,761.30	1,860,214.00	15.2%
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		76,462.00	49,665.00	-35.0%
8) Plant Services	8000-8999		27,864.60	37,328.00	34.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,719,087.90	1,947,207.00	13.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			278,839.53	(115,127.00)	-141.3%
<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>			278,839.53	(115,127.00)	-141.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	347,771.68	611,905.21	76.0%
b) Audit Adjustments		9793	(14,706.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			333,065.68	611,905.21	83.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			333,065.68	611,905.21	83.7%
2) Ending Balance, June 30 (E + F1e)			611,905.21	496,778.21	-18.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	100.00	0.00	-100.0%
Stores		9712	.26	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	611,804.95	496,778.21	-18.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource		Description	2022-23 Unaudited Actuals	2023-24 Budget
5310		Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	611,804.95	496,778.21
Total, Restricted Balance			611,804.95	496,778.21

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	(12,113.34)	6,000.00	-149.5%
5) TOTAL, REVENUES			(12,113.34)	6,000.00	-149.5%
<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>			(12,113.34)	6,000.00	-149.5%
<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>			(12,113.34)	6,000.00	-149.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	497,376.99	485,263.65	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			497,376.99	485,263.65	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			497,376.99	485,263.65	-2.4%
2) Ending Balance, June 30 (E + F1e)			485,263.65	491,263.65	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	485,263.65	491,263.65	1.2%
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	504,837.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	(22,902.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	3,328.18		
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			485,263.65		
<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			
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)			485,263.65		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	10,788.66	6,000.00	-44.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(22,902.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(12,113.34)	6,000.00	-149.5%
TOTAL, REVENUES			(12,113.34)	6,000.00	-149.5%
<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>					
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	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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(12,113.34)	6,000.00	-149.5%
5) TOTAL, REVENUES			(12,113.34)	6,000.00	-149.5%
<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>			(12,113.34)	6,000.00	-149.5%
<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>			(12,113.34)	6,000.00	-149.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	497,376.99	485,263.65	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			497,376.99	485,263.65	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			497,376.99	485,263.65	-2.4%
2) Ending Balance, June 30 (E + F1e)			485,263.65	491,263.65	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	485,263.65	491,263.65	1.2%
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	2023-24
		Unaudited Actuals	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	(320,470.39)	267,498.00	-183.5%
5) TOTAL, REVENUES			(320,470.39)	267,498.00	-183.5%
<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	289,509.03	3,192.00	-98.9%
6) Capital Outlay		6000-6999	988,935.53	3,232,293.00	226.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,278,444.56	3,235,485.00	153.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,598,914.95)	(2,967,987.00)	85.6%
<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	15,129,278.22	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			15,129,278.22	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,530,363.27	(2,967,987.00)	-121.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,874,582.59	27,817,808.86	87.0%
b) Audit Adjustments		9793	(587,137.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			14,287,445.59	27,817,808.86	94.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,287,445.59	27,817,808.86	94.7%
2) Ending Balance, June 30 (E + F1e)			27,817,808.86	24,849,821.86	-10.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	29,147,425.86	26,179,438.86	-10.2%
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	(1,329,617.00)	(1,329,617.00)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	29,308,782.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,329,617.00)		
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	215,033.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			28,194,199.67		
<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	376,390.81		
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			376,390.81		
<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)			27,817,808.86		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<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 LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	422,009.61	267,498.00	-36.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(742,480.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(320,470.39)	267,498.00	-183.5%
TOTAL, REVENUES			(320,470.39)	267,498.00	-183.5%
<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%
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%
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	39,278.22	0.00	-100.0%
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	250,230.81	3,192.00	-98.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			289,509.03	3,192.00	-98.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	794,056.50	2,053,199.00	158.6%
Buildings and Improvements of Buildings		6200	194,879.03	1,179,094.00	505.0%
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			988,935.53	3,232,293.00	226.8%
<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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,278,444.56	3,235,485.00	153.1%
<b>INTERFUND TRANSFERS</b>					
<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: 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>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	15,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	129,278.22	0.00	-100.0%
(c) TOTAL, SOURCES			15,129,278.22	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			15,129,278.22	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	(320,470.39)	267,498.00	-183.5%
5) TOTAL, REVENUES			(320,470.39)	267,498.00	-183.5%
<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		988,935.53	3,235,485.00	227.2%
9) Other Outgo	9000-9999	Except 7600-7699	289,509.03	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,278,444.56	3,235,485.00	153.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,598,914.95)	(2,967,987.00)	85.6%
<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	15,129,278.22	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			15,129,278.22	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,530,363.27	(2,967,987.00)	-121.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,874,582.59	27,817,808.86	87.0%
b) Audit Adjustments		9793	(587,137.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			14,287,445.59	27,817,808.86	94.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,287,445.59	27,817,808.86	94.7%
2) Ending Balance, June 30 (E + F1e)			27,817,808.86	24,849,821.86	-10.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	29,147,425.86	26,179,438.86	-10.2%
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	(1,329,617.00)	(1,329,617.00)	0.0%

		2022-23 Unaudited Actuals		2023-24 Budget
Resource	Description			
9010	Other Restricted Local	29,147,425.86	26,179,438.86	
Total, Restricted Balance		29,147,425.86	26,179,438.86	

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	175,778.50	323,111.00	83.8%
5) TOTAL, REVENUES			175,778.50	323,111.00	83.8%
<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	62,075.66	125,340.00	101.9%
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			62,075.66	125,340.00	101.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			113,702.84	197,771.00	73.9%
<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>			113,702.84	197,771.00	73.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	387,771.34	485,009.18	25.1%
b) Audit Adjustments		9793	(16,465.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			371,306.34	485,009.18	30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			371,306.34	485,009.18	30.6%
2) Ending Balance, June 30 (E + F1e)			485,009.18	682,780.18	40.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	485,009.18	682,780.18	40.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	535,446.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	(24,291.00)		
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	81,590.30		
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			592,745.94		
<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	107,736.76		
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			107,736.76		
<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)			485,009.18		
<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 LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,750.93	6,052.00	-43.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,826.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	172,853.57	317,059.00	83.4%
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			175,778.50	323,111.00	83.8%
TOTAL, REVENUES			175,778.50	323,111.00	83.8%
<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%
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%
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>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<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	44,830.66	92,640.00	106.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,245.00	32,700.00	89.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,075.66	125,340.00	101.9%
<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					
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			62,075.66	125,340.00	101.9%
<b>INTERFUND TRANSFERS</b>					
<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: 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>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	175,778.50	323,111.00	83.8%
5) TOTAL, REVENUES			175,778.50	323,111.00	83.8%
<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		62,075.66	125,340.00	101.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			62,075.66	125,340.00	101.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			113,702.84	197,771.00	73.9%
<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>			113,702.84	197,771.00	73.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	387,771.34	485,009.18	25.1%
b) Audit Adjustments		9793	(16,465.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			371,306.34	485,009.18	30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			371,306.34	485,009.18	30.6%
2) Ending Balance, June 30 (E + F1e)			485,009.18	682,780.18	40.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	485,009.18	682,780.18	40.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

				2022-23 Unaudited Actuals	2023-24 Budget
Resource		Description			
9010		Other Restricted Local		485,009.18	682,780.18
Total, Restricted Balance				485,009.18	682,780.18

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	1,273,730.65	1,143,527.00	-10.2%
4) Other Local Revenue		8600-8799	(22,371.16)	134,255.00	-700.1%
5) TOTAL, REVENUES			1,251,359.49	1,277,782.00	2.1%
<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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	182,120.47	1,277,782.00	601.6%
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			182,120.47	1,277,782.00	601.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,069,239.02	0.00	-100.0%
<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>			1,069,239.02	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,039,636.27	2,061,294.29	98.3%
b) Audit Adjustments		9793	(47,581.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			992,055.27	2,061,294.29	107.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			992,055.27	2,061,294.29	107.8%
2) Ending Balance, June 30 (E + F1e)			2,061,294.29	2,061,294.29	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	2,061,294.29	2,061,294.29	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,164,900.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	(98,212.00)		
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	103,987.96		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,170,676.38		
<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	109,382.09		
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			109,382.09		
<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)			2,061,294.29		
<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	1,273,730.65	1,143,527.00	-10.2%
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			1,273,730.65	1,143,527.00	-10.2%
<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	28,259.84	6,000.00	-78.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(50,631.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	128,255.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(22,371.16)	134,255.00	-700.1%
TOTAL, REVENUES			1,251,359.49	1,277,782.00	2.1%
<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%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<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	182,120.47	1,277,782.00	601.6%
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			182,120.47	1,277,782.00	601.6%
<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			182,120.47	1,277,782.00	601.6%
<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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<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%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<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)			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	1,273,730.65	1,143,527.00	-10.2%
4) Other Local Revenue		8600-8799	(22,371.16)	134,255.00	-700.1%
5) TOTAL, REVENUES			1,251,359.49	1,277,782.00	2.1%
<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		182,120.47	1,277,782.00	601.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			182,120.47	1,277,782.00	601.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			1,069,239.02	0.00	-100.0%
<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>			1,069,239.02	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,039,636.27	2,061,294.29	98.3%
b) Audit Adjustments		9793	(47,581.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			992,055.27	2,061,294.29	107.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			992,055.27	2,061,294.29	107.8%
2) Ending Balance, June 30 (E + F1e)			2,061,294.29	2,061,294.29	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	2,061,294.29	2,061,294.29	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
7710	State School Facilities Projects	2,061,294.29	2,061,294.29
Total, Restricted Balance		2,061,294.29	2,061,294.29

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	40,916.30	137,486.00	236.0%
5) TOTAL, REVENUES			40,916.30	137,486.00	236.0%
<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	8,140.43	358,378.00	4,302.4%
6) Capital Outlay		6000-6999	1,674,878.25	452,283.00	-73.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,800.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,696,818.68	810,661.00	-52.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,655,902.38)	(673,175.00)	-59.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,300,474.69	130,131.00	-96.1%
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			3,300,474.69	130,131.00	-96.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,644,572.31	(543,044.00)	-133.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,410,274.43	6,924,057.74	28.0%
b) Audit Adjustments		9793	(130,789.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,279,485.43	6,924,057.74	31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,279,485.43	6,924,057.74	31.2%
2) Ending Balance, June 30 (E + F1e)			6,924,057.74	6,381,013.74	-7.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	6,924,057.74	6,381,013.74	-7.8%
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	4,568,931.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	(207,273.00)		
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	161,508.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,300,474.69		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,823,642.38		
<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	899,584.64		
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			899,584.64		
<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)			6,924,057.74		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<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	19,000.00	21,500.00	13.2%
Interest		8660	90,946.82	15,500.00	-83.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(76,484.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	7,453.48	100,486.00	1,248.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,916.30	137,486.00	236.0%
TOTAL, REVENUES			40,916.30	137,486.00	236.0%
<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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<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	13,800.00	New
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	8,140.43	344,578.00	4,132.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,140.43	358,378.00	4,302.4%
<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	1,674,878.25	452,283.00	-73.0%
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			1,674,878.25	452,283.00	-73.0%
<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	1,539.00	0.00	-100.0%
Other Debt Service - Principal		7439	12,261.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,800.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,696,818.68	810,661.00	-52.2%
<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	3,300,474.69	130,131.00	-96.1%
(a) TOTAL, INTERFUND TRANSFERS IN			3,300,474.69	130,131.00	-96.1%
<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					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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)			3,300,474.69	130,131.00	-96.1%

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	40,916.30	137,486.00	236.0%
5) TOTAL, REVENUES			40,916.30	137,486.00	236.0%
<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		1,683,018.68	810,661.00	-51.8%
9) Other Outgo	9000-9999	Except 7600-7699	13,800.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,696,818.68	810,661.00	-52.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,655,902.38)	(673,175.00)	-59.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,300,474.69	130,131.00	-96.1%
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			3,300,474.69	130,131.00	-96.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,644,572.31	(543,044.00)	-133.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,410,274.43	6,924,057.74	28.0%
b) Audit Adjustments		9793	(130,789.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,279,485.43	6,924,057.74	31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,279,485.43	6,924,057.74	31.2%
2) Ending Balance, June 30 (E + F1e)			6,924,057.74	6,381,013.74	-7.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	6,924,057.74	6,381,013.74	-7.8%
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	2023-24
		Unaudited Actuals	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	8,402.37	3,937.00	-53.1%
4) Other Local Revenue		8600-8799	2,808,490.20	3,670,902.00	30.7%
5) TOTAL, REVENUES			2,816,892.57	3,674,839.00	30.5%
<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	2,424,759.81	3,245,396.00	33.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,424,759.81	3,245,396.00	33.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			392,132.76	429,443.00	9.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	80,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	80,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	375,892.53	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			375,892.53	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			768,025.29	429,443.00	-44.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,018,899.93	2,708,197.22	34.1%
b) Audit Adjustments		9793	(78,728.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,940,171.93	2,708,197.22	39.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,940,171.93	2,708,197.22	39.6%
2) Ending Balance, June 30 (E + F1e)			2,708,197.22	3,137,640.22	15.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,708,197.22	3,137,640.22	15.9%
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	2,819,051.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	(127,888.00)		
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	17,033.68		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,708,197.22		
<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)			2,708,197.22		
<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	8,402.37	3,937.00	-53.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,402.37	3,937.00	-53.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,164,491.20	3,033,959.00	40.2%
Unsecured Roll		8612	596,407.54	561,149.00	-5.9%
Prior Years' Taxes		8613	4,127.17	1,543.00	-62.6%
Supplemental Taxes		8614	57,073.39	51,581.00	-9.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	35,550.90	22,670.00	-36.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(49,160.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,808,490.20	3,670,902.00	30.7%
TOTAL, REVENUES			2,816,892.57	3,674,839.00	30.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	1,123,000.00	1,304,001.00	16.1%
Bond Interest and Other Service Charges		7434	1,301,759.81	1,941,395.00	49.1%
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)			2,424,759.81	3,245,396.00	33.8%
TOTAL, EXPENDITURES			2,424,759.81	3,245,396.00	33.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	80,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	80,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	0.00	-100.0%
<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	375,892.53	0.00	-100.0%
(c) TOTAL, SOURCES			375,892.53	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)			375,892.53	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	8,402.37	3,937.00	-53.1%
4) Other Local Revenue		8600-8799	2,808,490.20	3,670,902.00	30.7%
5) TOTAL, REVENUES			2,816,892.57	3,674,839.00	30.5%
<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	2,424,759.81	3,245,396.00	33.8%
10) TOTAL, EXPENDITURES			2,424,759.81	3,245,396.00	33.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			392,132.76	429,443.00	9.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	80,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	80,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	375,892.53	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			375,892.53	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			768,025.29	429,443.00	-44.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,018,899.93	2,708,197.22	34.1%
b) Audit Adjustments		9793	(78,728.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,940,171.93	2,708,197.22	39.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,940,171.93	2,708,197.22	39.6%
2) Ending Balance, June 30 (E + F1e)			2,708,197.22	3,137,640.22	15.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,708,197.22	3,137,640.22	15.9%
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	2023-24
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

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)	2,331.93	2,326.45	2,417.08	2,377.07	2,377.07	2,377.07
<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)						
<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)	2.55	2.04	2.55			
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,334.48	2,328.49	2,419.63	2,377.07	2,377.07	2,377.07
<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	27.39	27.39	27.39	29.94	29.94	29.94
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>	27.39	27.39	27.39	29.94	29.94	29.94
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,361.87	2,355.88	2,447.02	2,407.01	2,407.01	2,407.01
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

	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	2,432,571.00		2,432,571.00	83,374.00		2,515,945.00
Work in Progress	3,889,595.00		3,889,595.00	5,645,743.00		9,535,338.00
Total capital assets not being depreciated	6,322,166.00	0.00	6,322,166.00	5,729,117.00	0.00	12,051,283.00
Capital assets being depreciated:						
Land Improvements	18,893,209.70		18,893,209.70			18,893,209.70
Buildings	50,918,643.20		50,918,643.20	303,926.00		51,222,569.20
Equipment	7,564,493.72		7,564,493.72	319,558.00	18,577.00	7,865,474.72
Total capital assets being depreciated	77,376,346.62	0.00	77,376,346.62	623,484.00	18,577.00	77,981,253.62
Accumulated Depreciation for:						
Land Improvements	(5,147,522.00)		(5,147,522.00)		876,132.00	(6,023,654.00)
Buildings	(16,619,877.00)		(16,619,877.00)		1,283,595.00	(17,903,472.00)
Equipment	(5,368,599.00)		(5,368,599.00)	13,592.00	360,730.00	(5,715,737.00)
Total accumulated depreciation	(27,135,998.00)	0.00	(27,135,998.00)	13,592.00	2,520,457.00	(29,642,863.00)
Total capital assets being depreciated, net excluding lease and subscription assets	50,240,348.62	0.00	50,240,348.62	637,076.00	2,539,034.00	48,338,390.62
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	56,562,514.62	0.00	56,562,514.62	6,366,193.00	2,539,034.00	60,389,673.62
<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



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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I, Part A	School Improvement Funding	ESSER II	ESSER III	ESSER II	GEER II	Title II, Part A
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	31820	32120	32130	32160	32170	4035
REVENUE OBJECT	8290	8290					
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carry over	934,446.05		517,021.77	469,339.86	19,926.78	17,813.00	69,516.00
2. a. Current Year Award	1,853,197.00	214,349.00	1,638,077.00	1,318,522.00	232,838.00	53,438.00	82,951.00
b. Transferability (ESSA)							
c. Other Adjustments							85,685.94
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,853,197.00	214,349.00	1,638,077.00	1,318,522.00	232,838.00	53,438.00	168,636.94
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	2,787,643.05	214,349.00	2,155,098.77	1,787,861.86	252,764.78	71,251.00	238,152.94
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	1,487,801.05	183,990.02	2,155,099.00	1,304,511.94	252,764.78	71,251.00	142,369.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,487,801.05	183,990.02	2,155,099.00	1,304,511.94	252,764.78	71,251.00	142,369.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	2,787,642.85	214,349.67	2,155,099.00	1,787,861.90	252,764.78	71,251.00	238,152.97
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,787,642.85	214,349.67	2,155,099.00	1,787,861.90	252,764.78	71,251.00	238,152.97
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,299,841.80)	(30,359.65)	0.00	(483,349.96)	0.00	0.00	(95,783.97)

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

Description	001	002	003	004	005	006	007
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	1,299,841.80	30,359.65		483,349.96			85,685.97
14. Unused Grant Award Calculation (line 4 minus line 9)	.20	(.67)	(.23)	(.04)	0.00	0.00	(.03)
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,787,642.85	214,349.67	2,155,099.00	1,787,861.90	252,764.78	71,251.00	228,054.97

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

Description	008	009	010	011	012	
FEDERAL PROGRAM NAME	21st Century Community Learning Centers	Title IV	Title III LEP	ARP Homeless Youth		<b>TOTAL</b>
FEDERAL CATALOG NUMBER						
RESOURCE CODE	4124	41270	4203	5634		
REVENUE OBJECT						
LOCAL DESCRIPTION (if any)						
<b>AWARD</b>						
1. Prior Year Carry over		138,784.81	7,630.00	9,359.00		2,183,837.27
2. a. Current Year Award	131,850.00	49,009.00	52,769.00	17,453.00		5,644,453.00
b. Transferability (ESSA)						0.00
c. Other Adjustments						85,685.94
d. Adj Curr Yr Award						
(sum lines 2a, 2b, & 2c)	131,850.00	49,009.00	52,769.00	17,453.00	0.00	5,730,138.94
3. Required Matching Funds/Other						0.00
4. Total Available Award						
(sum lines 1, 2d, & 3)	131,850.00	187,793.81	60,399.00	26,812.00	0.00	7,913,976.21
<b>REVENUES</b>						
5. Unearned Revenue Deferred from Prior Year						0.00
6. Cash Received in Current Year	131,850.00	109,294.81	166,143.00	24,360.80		6,029,435.40
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	131,850.00	109,294.81	166,143.00	24,360.80	0.00	6,029,435.40
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	131,850.00	187,793.69	166,143.00	26,811.40		8,019,720.26
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	131,850.00	187,793.69	166,143.00	26,811.40	0.00	8,019,720.26
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(78,498.88)	0.00	(2,450.60)	0.00	(1,990,284.86)

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

Description	008	009	010	011	012	
a. Unearned Revenue						0.00
b. Accounts Payable						0.00
c. Accounts Receivable		78,498.88		2,450.60		1,980,186.86
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	.12	(105,744.00)	.60	0.00	(105,744.05)
15. If Carryover is allowed, enter line 14 amount here						0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	131,850.00	187,793.69	166,143.00	26,811.40	0.00	8,009,622.26

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

Description	001	002	003	004	
STATE PROGRAM NAME	After School Education and Safety (ASES)	Educator Effectiveness	Career Tech Ed Incentive Grant	Agriculture CTE Incentive	TOTAL
RESOURCE CODE	6010	6266	6387	7010	
REVENUE OBJECT					
LOCAL DESCRIPTION (if any)					
<b>AWARD</b>					
1. Prior Year Carryover		497,402.54	52,140.00		549,542.54
2. a. Current Year Award	190,066.00	125,950.00	33,461.00	17,620.00	367,097.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	190,066.00	125,950.00	33,461.00	17,620.00	367,097.00
3. Required Matching Funds/Other					0.00
4. Total Available Award					
(sum lines 1, 2c, & 3)	190,066.00	623,352.54	85,601.00	17,620.00	916,639.54
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Year					0.00
6. Cash Received in Current Year					0.00
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	190,065.32	140,058.03	85,601.34	17,620.00	433,344.69
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	190,065.32	140,058.03	85,601.34	17,620.00	433,344.69
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(190,065.32)	(140,058.03)	(85,601.34)	(17,620.00)	(433,344.69)
a. Unearned Revenue					0.00
b. Accounts Payable					0.00
c. Accounts Receivable					0.00

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

Description	001	002	003	004	
14. Unused Grant Award Calculation (line 4 minus line 9)	.68	483,294.51	(.34)	0.00	483,294.85
15. If Carryover is allowed, enter line 14 amount here					0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	0.00	0.00	0.00

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

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

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

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



2022-23 Unaudited Actuals  
FEDERAL AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

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

2022-23 Unaudited Actuals  
FEDERAL AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

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

2022-23 Unaudited Actuals  
**STATE AWARDS**  
**REVENUES, AND EXPENDITURES - ALL FUNDS**  
**SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING**  
**BALANCES**

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Expanded Learning Opportunities Program	Lottery: Instruct Materials	Sp Ed Mental Health Services	Sp Ed Intervention Preschool	SB 117 COVID19 LEA Response	A-G Access Grant	A-G Learning Loss Mitigation
RESOURCE CODE	2600	6300	6546	6547	7388	7412	7413
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance	1,012,148.00	335,293.81		130,543.00		236,072.00	88,502.00
2. a. Current Year Award	2,066,329.00	246,124.00	44,474.00	110,985.00	36,149.64	78,691.00	29,501.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	2,066,329.00	246,124.00	44,474.00	110,985.00	36,149.64	78,691.00	29,501.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	3,078,477.00	581,417.81	44,474.00	241,528.00	36,149.64	314,763.00	118,003.00
<b>REVENUES</b>							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	2,066,329.00	246,124.00	44,474.00	110,985.00	36,149.64	78,691.00	29,501.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	2,066,329.00	246,124.00	44,474.00	110,985.00	36,149.64	78,691.00	29,501.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	2,066,329.00	246,124.00	44,474.00	110,985.00	36,149.64	78,691.00	29,501.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	539,926.00	314,952.61	44,474.00			4,732.00	118,003.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

2022-23 Unaudited Actuals  
STATE AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	539,926.00	314,952.61	44,474.00	0.00	0.00	4,732.00	118,003.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	2,538,551.00	266,465.20	0.00	241,528.00	36,149.64	310,031.00	0.00

2022-23 Unaudited Actuals  
STATE AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

Description	008	009	010	011	
STATE PROGRAM NAME	In-Person Instruction	Child Nutrition School Programs	Child Nutrition: Infrastructure	Child Nutrition: Staff Training	TOTAL
RESOURCE CODE	7422	5310	7028	7029	
REVENUE OBJECT					
LOCAL DESCRIPTION (if any)					
<b>AWARD</b>					
1. Prior Year Restricted					
Ending Balance		333,066.00	104,266.62	10,605.00	2,250,496.43
2. a. Current Year Award	1,053,437.00	1,788,796.90			5,454,487.54
b. Other Adjustments					0.00
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	1,053,437.00	1,788,796.90	0.00	0.00	5,454,487.54
3. Required Matching Funds/Other					0.00
4. Total Available Award					
(sum lines 1, 2c, & 3)	1,053,437.00	2,121,862.90	104,266.62	10,605.00	7,704,983.97
<b>REVENUES</b>					
5. Cash Received in Current Year					0.00
6. Amounts Included in Line 5 for					
Prior Year Adjustments					0.00
7. a. Accounts Receivable					
(line 2c minus lines 5 & 6)	1,053,437.00	1,788,796.90	0.00	0.00	5,454,487.54
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable					
(line 7a minus line 7b)	1,053,437.00	1,788,796.90	0.00	0.00	5,454,487.54
8. Contributed Matching Funds					0.00
9. Total Available					
(sum lines 5, 7c, & 8)	1,053,437.00	1,788,796.90	0.00	0.00	5,454,487.54
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures	1,053,437.00	1,509,957.37	8,089.90		3,593,571.88
11. Non Donor-Authorized					
Expenditures					0.00
12. Total Expenditures					
(line 10 plus line 11)	1,053,437.00	1,509,957.37	8,089.90	0.00	3,593,571.88

2022-23 Unaudited Actuals  
STATE AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

Description	008	009	010	011	
<b>RESTRICTED ENDING BALANCE</b>					
13. Current Year					
(line 4 minus line 10)	0.00	611,905.53	96,176.72	10,605.00	4,111,412.09

2022-23 Unaudited Actuals  
LOCAL AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

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

2022-23 Unaudited Actuals  
LOCAL AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

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



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

10 76778 0000000  
Form CEA  
D8A3D1C2U7(2022-23)

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	16,849,442.91	301	0.00	303	16,849,442.91	305	43,743.12		307	16,805,699.79	309
2000 - Classified Salaries	6,380,953.71	311	9,056.97	313	6,371,896.74	315	102,785.02		317	6,269,111.72	319
3000 - Employee Benefits	12,623,797.33	321	432,322.36	323	12,191,474.97	325	42,991.13		327	12,148,483.84	329
4000 - Books, Supplies Equip Replace. (6500)	2,480,851.64	331	20,399.41	333	2,460,452.23	335	816,940.03		337	1,643,512.20	339
5000 - Services. . & 7300 - Indirect Costs	6,892,676.53	341	5,384.00	343	6,887,292.53	345	1,750,305.57		347	5,136,986.96	349
TOTAL					44,760,559.38	365	TOTAL			42,003,794.51	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	55,311.04

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

10 76778 0000000  
Form CEA  
D8A3D1C2U7(2022-23)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	23,281,771.48	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). . . . .	120,196.68	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	23,161,574.80	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. . . . .	55.14%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.14%	
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). . . . .	42,003,794.51	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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


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	37,256,000.00		37,256,000.00	15,000,000.00	1,123,000.00	51,133,000.00	1,304,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	5,500,000.00		5,500,000.00		385,000.00	5,115,000.00	400,000.00
Leases Payable	39,816.79		39,816.79		19,470.89	20,345.90	20,345.90
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	110,622.20		110,622.20		55,311.04	55,311.16	55,311.16
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	10,945,273.00		10,945,273.00			10,945,273.00	
Compensated Absences Payable	251,407.00		251,407.00	18,205.00		269,612.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	54,103,118.99	0.00	54,103,118.99	15,018,205.00	1,582,781.93	67,538,542.06	1,779,657.06
<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	53,182,428.74
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,118,087.48
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	1,736,865.24
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	567,777.15
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,300,474.69
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

	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)	18,536,503.28		18,536,503.28			20,757,372.86
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	2,268.36		2,268.36			2,361.87
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)	2,361.87		2,361.87	2,407.01		2,407.01
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)			2,361.87			2,407.01
<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)	32,562.03		32,562.03	32,562.00		32,562.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	79.48		79.48	79.00		79.00
4. Secured Roll Taxes (Object 8041)	3,721,105.39		3,721,105.39	3,722,581.00		3,722,581.00
5. Unsecured Roll Taxes (Object 8042)	223,310.20		223,310.20	223,310.00		223,310.00
6. Prior Years' Taxes (Object 8043)	22,044.80		22,044.80	9,594.00		9,594.00
7. Supplemental Taxes (Object 8044)	91,307.17		91,307.17	78,861.00		78,861.00

	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)	(124,526.94)		(124,526.94)	(162,375.00)		(162,375.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	5,335.38		5,335.38	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)	1,860,651.43		1,860,651.43	1,607,792.00		1,607,792.00
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)	5,831,868.94	0.00	5,831,868.94	5,512,404.00	0.00	5,512,404.00
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)	5,831,868.94	0.00	5,831,868.94	5,512,404.00	0.00	5,512,404.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			330,828.13			379,864.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,427,865.00		1,427,865.00	1,536,392.00		1,536,392.00
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)	1,427,865.00	0.00	1,758,693.13	1,536,392.00	0.00	1,916,256.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	31,642,829.00		31,642,829.00	33,768,751.00		33,768,751.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	3,238.00		3,238.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	31,646,067.00	0.00	31,646,067.00	33,768,751.00	0.00	33,768,751.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	62,176,779.57		62,176,779.57	64,773,213.00		64,773,213.00

	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)	(151,165.17)		(151,165.17)	48,521.00		48,521.00
<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)			18,536,503.28			20,757,372.86
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0412			1.0191
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			20,757,372.86			22,093,069.12
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			5,831,868.94			5,512,404.00
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)			283,424.40			288,841.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			16,684,197.05			18,496,921.12
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			16,684,197.05			18,496,921.12
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])			(151,165.17)			17,998.64
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			5,680,703.77			5,530,402.64
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)			16,835,362.22			18,478,922.48
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			5,680,703.77			
b. State Subventions (Line D8)			16,835,362.22			
c. Less: Excluded Appropriations (Line C23)			1,758,693.13			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			20,757,372.86			
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4)			0.00			
<b>SUMMARY</b>	<b>2022-23 Actual</b>			<b>2023-24 Budget</b>		
<b>11. Adjusted Appropriations Limit</b>						

[illegible]



9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,605,117.08
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	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.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				38,459,224.18
<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)				2,355.88
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,324.78

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.)	33,215,139.98	14,555.72
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)	33,215,139.98	14,555.72
B. Required effort (Line A.2 times 90%)	29,893,625.98	13,100.15
C. Current year expenditures (Line I.E and Line II.B)	38,459,224.18	16,324.78
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>	MOE Met	
	0.00%	0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 2,255,873.90
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 33,169,204.77

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 6.80%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 2,053,933.44
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 560,585.66

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	55,302.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	299,543.36
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)	2,969,364.46
9. Carry-Forward Adjustment (Part IV, Line F)	(122,910.01)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,846,454.45
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	26,447,615.53
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,665,990.71
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,405,691.73
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	538,001.04
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)	759,497.86
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)	185,792.76
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	251,159.41
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)	4,105,506.11
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	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)	594,806.97
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)	531,684.31
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,005,520.19
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)	44,491,266.62
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.67%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	6.40%

**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>	2,969,364.46
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	254,121.96
2. Carry-forward adjustment amount deferred from prior year(s), if any	(37,365.10)
<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 (7.99%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.99%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.99%) times Part III, Line B19); zero if positive	(368,730.03)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(368,730.03)
<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:	5.85%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-184365.02) is applied to the current year calculation and the remainder (\$-184365.01) is deferred to one or more future years:	6.26%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-122910.01) is applied to the current year calculation and the remainder (\$-245820.02) is deferred to one or more future years:	6.40%
LEA request for Option 1, Option 2, or Option 3	3
<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>	(122,910.01)

Approved  
indirect  
cost rate: 7.99%

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Highest  
rate used  
in any  
program: 7.99%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,581,389.85	206,253.00	7.99%
01	3182	198,499.67	15,850.00	7.98%
01	3212	1,383,790.54	109,138.05	7.89%
01	3213	629,901.75	50,329.00	7.99%
01	4035	220,532.97	17,620.00	7.99%
01	4127	173,899.69	13,894.00	7.99%
01	4203	153,851.00	12,292.00	7.99%
01	5634	24,828.40	1,983.00	7.99%
01	6053	68,530.22	5,475.00	7.99%
01	6266	129,696.03	10,362.00	7.99%
01	6547	62,331.80	4,980.00	7.99%
01	6762	212,523.22	16,980.00	7.99%
01	7413	109,273.00	8,730.00	7.99%
01	7422	1,003,507.15	49,930.03	4.98%
12	6105	527,273.31	42,129.00	7.99%
13	5310	1,005,520.19	76,462.00	7.60%

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	1,100,071.87		335,293.81	1,435,365.68
2. State Lottery Revenue	8560	488,150.71		246,124.48	734,275.19
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,588,222.58	0.00	581,418.29	2,169,640.87
<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	311,960.78		314,952.61	626,913.39
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	174,649.40			174,649.40
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 )		486,610.18	0.00	314,952.61	801,562.79
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	1,101,612.40	0.00	266,465.68	1,368,078.08
<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	165,466.02	0.00	165,466.02	14,622.12		180,088.14
1110	Regular Education, K-12	26,423,836.08	7,756,704.03	34,180,540.11	3,020,511.00		37,201,051.11
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	351,272.91	58,374.99	409,647.90	36,200.31		445,848.21
3300	Independent Study Centers	466,371.95	58,374.99	524,746.94	46,371.53		571,118.47
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	50,117.70	0.00	50,117.70	4,428.87		54,546.57
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,476,594.64	358,292.38	1,834,887.02	162,147.71		1,997,034.73
4110	Regular Education, Adult	578,423.93	0.00	578,423.93	51,114.93		629,538.86
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	246,739.77	0.00	246,739.77	21,804.23		268,544.00
5000-5999	Special Education	2,740,410.50	770,575.14	3,510,985.64	310,263.40		3,821,249.04
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					32,663.46	32,663.46
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					3,192,492.79	3,192,492.79
----	Other Outgo					4,460,349.33	4,460,349.33
<b>Other Funds ----</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		233,700.72	233,700.72	212,794.28		446,495.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(118,591.00)		(118,591.00)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	32,499,233.50	9,236,022.25	41,735,255.75	3,761,667.38	7,685,505.58	53,182,428.71

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	160,880.78	0.00	4,585.24	0.00	0.00	0.00	0.00			0.00	0.00	165,466.02
1110	Regular Education, K-12	21,826,402.85	666,335.59	394,417.26	26,579.63	2,468,326.12	57,817.45	545,601.04			438,356.14	0.00	26,423,836.08
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	261,208.55	0.00	0.00	90,064.36	0.00	0.00	0.00			0.00	0.00	351,272.91
3300	Independent Study Centers	301,169.10	750.00	0.00	164,452.85	0.00	0.00	0.00			0.00	0.00	466,371.95
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	50,117.70	0.00	0.00	0.00			0.00	0.00	50,117.70
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	1,476,594.64	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,476,594.64
4110	Regular Education, Adult	469,519.24	0.00	0.00	109,097.01	(192.32)	0.00	0.00			0.00	0.00	578,423.93
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	167,506.57	0.00	3,926.67	0.00	75,306.53	0.00	0.00			0.00	0.00	246,739.77
5000-5999	Special Education	1,808,829.92	46,355.83	34,119.00	0.00	848,285.56	2,820.19	0.00			0.00	0.00	2,740,410.50
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>		26,472,111.65	713,441.42	437,048.17	440,311.55	3,391,725.89	60,637.64	545,601.04	0.00	0.00	438,356.14	0.00	32,499,233.50

\* 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	2,896,100.06	3,526,756.31	1,333,847.66	7,756,704.03
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	37,129.47	21,245.52	0.00	58,374.99
3300	Independent Study Centers	37,129.47	21,245.52	0.00	58,374.99
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	167,082.70	191,209.68	0.00	358,292.38
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)	204,212.18	233,700.72	332,662.24	770,575.14
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	63,736.56	0.00	63,736.56
- -	Cafeteria (Funds 13 and 61)	0.00	169,964.16	0.00	169,964.16
<b>Total Allocated Support Costs</b>		3,341,653.88	4,227,858.47	1,666,509.90	9,236,022.25

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)	759,497.86
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	55,302.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,253,713.44
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	811,745.07
5	Total Central Administration Costs in General Fund and Charter Schools Funds	3,880,258.37
<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)	32,499,233.50
2	Total Allocated Costs (from Form PCR, Column 2, Total)	9,236,022.25
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	41,735,255.75
<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)	531,684.31
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,642,625.90
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,174,310.21
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	43,909,565.96
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	8.84%

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)	32,663.46				32,663.46
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			3,192,492.79		3,192,492.79
Other Outgo (Objects 1000 - 7999)				4,460,349.33	4,460,349.33
<b>Total Other Costs</b>	32,663.46	0.00	3,192,492.79	4,460,349.33	7,685,505.58

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	1,385,693.52	21,000.00	1,668,496.05	266,464.35	4,227,858.47	0.00	1,666,509.90
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	156.00	156.00	156.00	156.00	166.00		1,251.00
3100 Alternative Schools							
3200 Continuation Schools	2.00	2.00	2.00	2.00	1.00		
3300 Independent Study Centers	2.00	2.00	2.00	2.00	1.00		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	9.00	9.00	9.00	9.00	9.00		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	11.00	11.00	11.00	11.00	11.00		312.00
6000 ROC/P							
<b>Other Goals</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)					3.00		
-- Cafeteria (Funds 13 & 61)					8.00		
<b>C. Total Allocation Factors</b>	180.00	180.00	180.00	180.00	199.00	0.00	1,563.00

Washington Unified  
Fresno County

Unaudited Actuals  
2022-23  
General Fund  
Special Education Revenue  
Allocations  
Setup

10 76778 0000000  
Form SEAS  
D8A3D1C2U7(2022-23)

Current LEA:	10-76778-0000000 Washington Unified	
Selected SELPA:	BE	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
BE	Fresno County	

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

10 76778 0000000  
Report SEMA  
D8A3D1C2U7(2022-23)

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
		UNDUPLICATED PUPIL COUNT								362.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	804,066.84		804,066.84	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	228,708.44		228,708.44	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	618,948.83		618,948.83	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,537.38		1,537.38	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	9,610.00	1,077,539.01		1,087,149.01	
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	9,610.00	2,730,800.50	0.00	2,740,410.50	
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	
PCRA	Program Cost Report Allocations	770,575.15								770,575.15
	Total Indirect Costs and PCR Allocations	770,575.15	0.00	0.00	0.00	0.00	0.00	0.00	770,575.15	
	TOTAL COSTS	770,575.15	0.00	0.00	0.00	9,610.00	2,730,800.50	0.00	3,510,985.65	
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	132,295.46		132,295.46	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	183,719.56		183,719.56	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	185,824.64		185,824.64	
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	9,610.00	349,207.34		358,817.34	
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	9,610.00	851,047.00	0.00	860,657.00	
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	9,610.00	851,047.00	0.00	860,657.00	
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									860,657.00
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	671,771.38		671,771.38	



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

10 76778 0000000  
Report SEMA  
D8A3D1C2U7(2022-23)

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		0.00	0.00	0.00	0.00	0.00	44,988.88		44,988.88
3000-3999	Employee Benefits		0.00	0.00	0.00	0.00	0.00	433,124.19		433,124.19
4000-4999	Books and Supplies		0.00	0.00	0.00	0.00	0.00	1,537.38		1,537.38
5000-5999	Services and Other Operating Expenditures		0.00	0.00	0.00	0.00	0.00	728,331.67		728,331.67
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	1,879,753.50	0.00	1,879,753.50
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
PCRA	Program Cost Report Allocations		770,575.15							770,575.15
	Total Indirect Costs and PCR Allocations		770,575.15	0.00	0.00	0.00	0.00	0.00	0.00	770,575.15
	TOTAL BEFORE OBJECT 8980		770,575.15	0.00	0.00	0.00	0.00	1,879,753.50	0.00	2,650,328.65
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									2,650,328.65
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
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 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)									249,787.20
	TOTAL COSTS									249,787.20

\* 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)

10 76778 0000000  
Report SEMA  
D8A3D1C2U7(2022-23)

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		
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)		
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)		
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)	0.00	0.00

  

C. Unduplicated Pupil Count	
1.	Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet
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)
	0.00



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

SELPA: Fresno County (BE)

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 3

Column A

Column B

Column C

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

10 76778 0000000  
Report SEMA  
D8A3D1C2U7(2022-23)

SELPA: Fresno County (BE)

	Actual Expenditures (LE-CY Worksheet) FY 2022-23	Actual Expenditures Comparison Year FYI 2021-22	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	3,510,985.65		
b. Less: Expenditures paid from federal sources	860,657.00		
c. Expenditures paid from state and local sources	2,650,328.65	2,496,926.31	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		2,496,926.31	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	2,650,328.65	2,496,926.31	153,402.34
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.			
	Actual FY 2022-23	Comparison Year FY 2019-20	Difference
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	3,510,985.65		
b. Less: Expenditures paid from federal sources	860,657.00		
c. Expenditures paid from state and local sources	2,650,328.65	2,373,330.67	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		2,373,330.67	
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	2,650,328.65	2,373,330.67	
d. Special education unduplicated pupil count	362.00	312.00	
e. Per capita state and local expenditures (A2c/A2d)	7,321.35	7,606.83	(285.48)
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)

10 76778 0000000  
Report SEMA  
D8A3D1C2U7(2022-23)

SELPA: Fresno County (BE)

	FY 2022-23	FY 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	249,787.20	874,536.80	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		874,536.80	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	249,787.20	874,536.80	(624,749.60)

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.

	Actual FY 2022-23	Comparison Year FY 2017-18	Difference
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 local expenditures only.			
a. Expenditures paid from local sources	249,787.20	831,992.59	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		831,992.59	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	249,787.20	831,992.59	
b. Special education unduplicated pupil count	362.00	293.00	
c. Per capita local expenditures(B2a/ B2b)	690.02	2,839.57	(2,149.55)

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.

Chris M. Vaz

Contact Name

CBO

Title

(559) 495-5600

Telephone Number

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Email Address

SELPA: Fresno County (BE)

Object Code	Description	Fresno County Office of Education (BE00)	Kingsburg Elementary Charter (BE05)	Mendota Unified (BE07)	Orange Center Elementary (BE08)	Pacific Union Elementary (BE09)	Raisin City Elementary (BE10)
<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: Fresno County (BE)

Object Code	Description	Fresno County Office of Education (BE00)	Kingsburg Elementary Charter (BE05)	Mendota Unified (BE07)	Orange Center Elementary (BE08)	Pacific Union Elementary (BE09)	Raisin City Elementary (BE10)
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
UNDUPLICATED PUPIL COUNT							

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



SELPA: Fresno County (BE)

Object Code	Description	West Park Elementary (BE14)	Kingsburg Joint Union High (BE18)	Coalinga-Huron Unified (BE23)	Kings Canyon Joint Unified (BE24)	Laton Joint Unified (BE25)	Parlier Unified (BE26)
<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: Fresno County (BE)

Object Code	Description	West Park Elementary (BE14)	Kingsburg Joint Union High (BE18)	Coalinga-Huron Unified (BE23)	Kings Canyon Joint Unified (BE24)	Laton Joint Unified (BE25)	Parlier Unified (BE26)
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
UNDUPLICATED PUPIL COUNT							

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

SELPA: Fresno County (BE)

Object Code	Description	Sanger Unified (BE27)	Selma Unified (BE28)	Firebaugh-Las Deltas Unified (BE30)	Westside Elementary (BE31)	Fowler Unified (BE32)	Central Unified (BE33)
<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: Fresno County (BE)

Object Code	Description	Sanger Unified (BE27)	Selma Unified (BE28)	Firebaugh-Las Deltas Unified (BE30)	Westside Elementary (BE31)	Fowler Unified (BE32)	Central Unified (BE33)
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
UNDUPLICATED PUPIL COUNT							

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

SELPA: Fresno County (BE)

Object Code	Description	Kerman Unified (BE36)	Golden Plains Unified (BE44)	Big Creek Elementary (BE45)	Sierra Unified (BE46)	Riverdale Joint Unified (BE47)	Caruthers Unified (BE48)
<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: Fresno County (BE)

Object Code	Description	Kerman Unified (BE36)	Golden Plains Unified (BE44)	Big Creek Elementary (BE45)	Sierra Unified (BE46)	Riverdale Joint Unified (BE47)	Caruthers Unified (BE48)
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
UNDUPLICATED PUPIL COUNT							

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

SELPA: Fresno County (BE)

Object Code	Description	Alvina Elementary (BE49)	Burrel Union Elementary (BE50)	Clay Joint Elementary (BE51)	Monroe Elementary (BE52)	Pine Ridge Elementary (BE53)	Washington Colony Elementary (BE54)
<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: Fresno County (BE)

Object Code	Description	Alvina Elementary (BE49)	Burrel Union Elementary (BE50)	Clay Joint Elementary (BE51)	Monroe Elementary (BE52)	Pine Ridge Elementary (BE53)	Washington Colony Elementary (BE54)
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
UNDUPLICATED PUPIL COUNT							

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



SELPA:

Fresno County (BE)

Object Code	Description	Washington Unified (BE56)	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
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
	TOTAL COSTS	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
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
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>				
1000-1999	Certificated Salaries			0.00

SELPA:

Fresno County (BE)

Object Code	Description	Washington Unified (BE56)	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
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	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
UNDUPLICATED PUPIL COUNT				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)

10 76778 0000000  
Report SEMB  
D8A3D1C2U7(2022-23)

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>								362.00
	<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	977,390.00		977,390.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	233,445.00		233,445.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	699,853.00		699,853.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,650.00		1,650.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	3,806.00	1,063,354.00		1,067,160.00
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	3,806.00	2,975,692.00	0.00	2,979,498.00
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 COSTS	0.00	0.00	0.00	0.00	3,806.00	2,975,692.00	0.00	2,979,498.00
	<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	0.00	779,586.00		779,586.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	28,959.00		28,959.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	464,899.00		464,899.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,650.00		1,650.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,018,002.00		1,018,002.00
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	2,293,096.00	0.00	2,293,096.00
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	2,293,096.00	0.00	2,293,096.00
8980	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								2,293,096.00
	<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)

10 76778 0000000  
Report SEMB  
D8A3D1C2U7(2022-23)

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	25,424.00		25,424.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	18,700.00		18,700.00
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	44,124.00	0.00	44,124.00
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	44,124.00	0.00	44,124.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
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)								845,973.00
	TOTAL COSTS								890,097.00

\* 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>UNDULICATED PUPIL COUNT</b>									262.00
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	804,066.84	0.00		804,066.84
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	228,708.44	0.00		228,708.44
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	618,948.83	0.00		618,948.83
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,537.38	0.00		1,537.38
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	9,610.00	1,077,539.01	0.00		1,087,149.01
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	9,610.00	2,730,800.50	0.00	0.00	2,740,410.50
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
PCRA	Program Cost Report Allocations (non-add)	770,575.15								770,575.15
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	9,610.00	2,730,800.50	0.00	0.00	2,740,410.50
	<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	0.00	132,295.46	0.00		132,295.46
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	183,719.56	0.00		183,719.56
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	185,824.64	0.00		185,824.64
4000-4999	Books and Supplies	0.00	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	9,610.00	349,207.34	0.00		358,817.34
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	9,610.00	851,047.00	0.00	0.00	860,657.00
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	9,610.00	851,047.00	0.00	0.00	860,657.00
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									860,657.00

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

10 76778 0000000  
Report SEMB  
D8A3D1C2U7(2022-23)

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	0.00	671,771.38	0.00		671,771.38
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	44,988.88	0.00		44,988.88
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	433,124.19	0.00		433,124.19
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,537.38	0.00		1,537.38
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	728,331.67	0.00		728,331.67
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	1,879,753.50	0.00	0.00	1,879,753.50
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
PCRA	Program Cost Report Allocations (non-add)	770,575.15								770,575.15
	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	1,879,753.50	0.00	0.00	1,879,753.50
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									1,879,753.50
<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	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		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		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	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		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	0.00	0.00	0.00	0.00

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

10 76778 0000000  
Report SEMB  
D8A3D1C2U7(2022-23)

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)									249,787.20
	TOTAL COSTS									249,787.20

\* 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: Fresno County (BE)

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)

10 76778 0000000  
Report SEMB  
D8A3D1C2U7(2022-23)

SELPA: Fresno County (BE)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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
  - b. Less: Expenditures paid from federal sources
  - c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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.

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2021-22	Difference (A - B)
2,979,498.00		
686,402.00		
2,293,096.00	2,496,926.31	
	2,496,926.31	
	0.00	
	0.00	
2,293,096.00	2,496,926.31	(203,830.31)

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
  - b. Less: Expenditures paid from federal sources
  - c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

- d. Special education unduplicated pupil count
- e. Per capita state and local expenditures (A2c/A2d)

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.

Budgeted Amounts FY 2023-24	Comparison Year FY 2020-21	Difference
2,979,498.00		
686,402.00		
2,293,096.00	2,402,378.14	
	2,402,378.14	
	0.00	
	0.00	
2,293,096.00	2,402,378.14	
362.00	350.00	
6,334.52	6,863.94	(529.42)

### B. LOCAL EXPENDITURES ONLY METHOD

[illegible]

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

Chris Vaz

Contact Name

CBO

Title

(559) 495-5600

Telephone Number

finance@wusd.ws

Email Address

SELPA: Fresno County (BE)

Object Code	Description	Fresno County Office of Education (BE00)	Kingsburg Elementary Charter (BE05)	Mendota Unified (BE07)	Orange Center Elementary (BE08)	Pacific Union Elementary (BE09)	Raisin City Elementary (BE10)
<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>							

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

SELPA: Fresno County (BE)

Object Code	Description	Fresno County Office of Education (BE00)	Kingsburg Elementary Charter (BE05)	Mendota Unified (BE07)	Orange Center Elementary (BE08)	Pacific Union Elementary (BE09)	Raisin City Elementary (BE10)
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
UNDUPLICATED PUPIL COUNT							

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

SELPA: Fresno County (BE)

Object Code	Description	West Park Elementary (BE14)	Kingsburg Joint Union High (BE18)	Coalinga-Huron Unified (BE23)	Kings Canyon Joint Unified (BE24)	Laton Joint Unified (BE25)	Parlier Unified (BE26)
<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>							

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

SELPA: Fresno County (BE)

Object Code	Description	West Park Elementary (BE14)	Kingsburg Joint Union High (BE18)	Coalinga-Huron Unified (BE23)	Kings Canyon Joint Unified (BE24)	Laton Joint Unified (BE25)	Parlier Unified (BE26)
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
UNDUPLICATED PUPIL COUNT							

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

SELPA: Fresno County (BE)

Object Code	Description	Sanger Unified (BE27)	Selma Unified (BE28)	Firebaugh-Las Deltas Unified (BE30)	Westside Elementary (BE31)	Fowler Unified (BE32)	Central Unified (BE33)
<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: Fresno County (BE)

Object Code	Description	Sanger Unified (BE27)	Selma Unified (BE28)	Firebaugh-Las Deltas Unified (BE30)	Westside Elementary (BE31)	Fowler Unified (BE32)	Central Unified (BE33)
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
UNDUPLICATED PUPIL COUNT							

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

SELPA: Fresno County (BE)

Object Code	Description	Kerman Unified (BE36)	Golden Plains Unified (BE44)	Big Creek Elementary (BE45)	Sierra Unified (BE46)	Riverdale Joint Unified (BE47)	Caruthers Unified (BE48)
<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>							

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

SELPA: Fresno County (BE)

Object Code	Description	Kerman Unified (BE36)	Golden Plains Unified (BE44)	Big Creek Elementary (BE45)	Sierra Unified (BE46)	Riverdale Joint Unified (BE47)	Caruthers Unified (BE48)
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
UNDUPLICATED PUPIL COUNT							

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

SELPA: Fresno County (BE)

Object Code	Description	Alvina Elementary (BE49)	Burrel Union Elementary (BE50)	Clay Joint Elementary (BE51)	Monroe Elementary (BE52)	Pine Ridge Elementary (BE53)	Washington Colony Elementary (BE54)
<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: Fresno County (BE)

Object Code	Description	Alvina Elementary (BE49)	Burrel Union Elementary (BE50)	Clay Joint Elementary (BE51)	Monroe Elementary (BE52)	Pine Ridge Elementary (BE53)	Washington Colony Elementary (BE54)
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
UNDUPLICATED PUPIL COUNT							

\* 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 SELPA (SB-B)

SELPA:

Fresno County (BE)

Object Code	Description	Washington Unified (BE56)	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
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	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
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>				

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

SELPA:

Fresno County (BE)

Object Code	Description	Washington Unified (BE56)	Adjustments*	Total
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
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	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
UNDUPLICATED PUPIL COUNT				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	(118,591.00)				
Other Sources/Uses Detail					0.00	3,300,474.69		
Fund Reconciliation							134,588.30	3,300,474.69
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	42,129.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	48,437.27
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	76,462.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	86,151.03
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								



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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							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					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,300,474.69	0.00		
Fund Reconciliation							3,300,474.69	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					80,000.00	80,000.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								

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				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								

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

10 76778 0000000  
Form SIAA  
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Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	118,591.00	(118,591.00)	3,380,474.69	3,380,474.69	3,435,062.99	3,435,062.99

Unaudited Actuals

Budget 2023-24

**Technical Review Checks**

Phase - All

Display - All Technical Checks

**Washington Unified****Fresno County**

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

**F** - Fatal (Data must be corrected; an explanation is not allowed)**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)**IMPORT CHECKS****CHECKFUNCTION** - (**Fatal**) - All FUNCTION codes must be valid. **Passed****CHECKFUND** - (**Fatal**) - All FUND codes must be valid. **Passed****CHECKGOAL** - (**Fatal**) - All GOAL codes must be valid. **Passed****CHECKOBJECT** - (**Fatal**) - All OBJECT codes must be valid. **Passed****CHECKRESOURCE** - (**Warning**) - All RESOURCE codes must be valid. **Passed****CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed****CHK-FUNCTIONxOBJECT** - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed****CHK-FUNDxFUNCTION-A** - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed****CHK-FUNDxFUNCTION-B** - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed****CHK-FUNDxGOAL** - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed****CHK-FUNDxOBJECT** - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed****CHK-FUNDxRESOURCE** - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed****CHK-GOALxFUNCTION-A** - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed****CHK-GOALxFUNCTION-B** - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

<b>FUND</b>	<b>RESOURCE</b>	<b>NEG. EFB</b>
12	0000	(\$12,476.00)
Explanation: These amounts are from recording the fair market value entry.		
Total of negative resource balances for Fund 12		(\$12,476.00)
21	0000	(\$1,329,617.00)
Explanation: These amounts are from recording the fair market value entry.		
Total of negative resource balances for Fund 21		(\$1,329,617.00)

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
12	0000	9790	(\$12,476.00)
Explanation: These amounts are from recording the fair market value entry.			
21	0000	9790	(\$1,329,617.00)
Explanation: These amounts are from recording the fair market value entry.			

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

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

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

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

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

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

## **EXPORT VALIDATION CHECKS**

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

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

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

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

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

**Passed**

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

**Passed**

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

**Passed**

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

Washington Unified

Fresno County

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

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

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**IMPORT CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

**Passed**

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

**Exception**

FUND	RESOURCE	NEG. EFB
12	0000	(\$12,476.00)
Explanation: These amounts are from recording the fair market value entry.		
Total of negative resource balances for Fund 12		(\$12,476.00)
21	0000	(\$1,329,617.00)
Explanation: These amounts are from recording the fair market value entry.		
Total of negative resource balances for Fund 21		(\$1,329,617.00)

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

**Passed**

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

**Passed**

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

**Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	1400	2700	(\$71,039.28)
Explanation: These negative balances were to resolve a previous year audit finding.			
01	1400	7100	(\$33,931.60)
Explanation: These negative balances were to resolve a previous year audit finding.			
01	1400	7110	(\$3,216.84)
Explanation: These negative balances were to resolve a previous year audit finding.			
01	1400	7200-7600	(\$2,818.27)
Explanation: These negative balances were to resolve a previous year audit finding.			
01	1400	7700	(\$67,121.16)
Explanation: These negative balances were to resolve a previous year audit finding.			
01	9010	3110	(\$192.32)
Explanation: Negative balance is noted			

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Exception**

FUND	RESOURCE	OBJECT	VALUE
01	1400	3701	(\$9,252.72)
Explanation: These negative balances were to resolve a previous year audit finding.			
01	1400	3702	(\$93,791.79)
Explanation: These negative balances were to resolve a previous year audit finding.			
01	1400	5600	(\$382.00)
Explanation: These negative balances were to resolve a previous year audit finding.			
01	1400	5900	(\$74,700.64)
Explanation: These negative balances were to resolve a previous year audit finding.			
01	9010	5900	(\$130.50)
Explanation: Negative has been accepted and noted			
12	0000	9790	(\$12,476.00)
Explanation: These amounts are from recording the fair market value entry.			
13	5310	4400	(\$1,836.53)
Explanation: These amounts are from recording the fair market value entry.			
21	0000	9790	(\$1,329,617.00)
Explanation: These amounts are from recording the fair market value entry.			

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

**Passed**

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

**Exception**

FUND	RESOURCE	VALUE
12	0000	(\$7,445.00)
Explanation: These amounts are from recording the fair market value entry.		
20	0000	(\$12,113.34)
Explanation: These amounts are from recording the fair market value entry.		
21	0000	(\$742,480.00)
Explanation: These amounts are from recording the fair market value entry.		

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

## **SUPPLEMENTAL CHECKS**

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

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

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

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

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

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.OPEB.9664	\$10,945,273.00	\$10,945,273.00

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

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

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

**ESMOE-ADA - (Fatal)** - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

**ESMOE-IMPORT - (Fatal)** - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

**IC-ADMIN-NOT-ZERO - (Fatal)** - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

**IC-ADMIN-PLANT-SVCS - (Warning)** - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

**IC-BD-SUPT-NOT-ZERO - (Warning)** - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

**IC-BD-SUPT-VS-ADMIN - (Warning)** - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

**IC-EXCEEDS-LEA-RATE - (Warning)** - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. **Passed**

**IC-PCT - (Warning)** - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. **Passed**

**IC-POSITIVE - (Warning)** - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

**LOT-CONTRIB-IMPORT-A - (Fatal)** - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. **Passed**

**LOT-CONTRIB-IMPORT-B - (Warning)** - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. **Passed**

**LOT-IMPORT - (Fatal)** - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **Passed**

**PCR-ALLOC-NO-DIRECT - (Warning)** - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. **Passed**

**PCR-GF-EXPENDITURES - (Fatal)** - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. **Passed**

**PCRAF-UNDISTRIBUTED - (Fatal)** - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). **Passed**

## **EXPORT VALIDATION CHECKS**

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

**CEA-PROVIDE - (Fatal)** - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. **Passed**

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

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

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

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

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

**GANN-PROVIDE - (Fatal)** - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. **Passed**

**ICR-PROVIDE - (Fatal)** - Indirect Cost Rate Worksheet (Form ICR) must be provided. **Passed**

**UNAUDIT-CERT-PROVIDE - (Fatal)** - Unaudited Actual Certification (Form CA) must be provided. **Passed**

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