

COAST UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP
Regular Board Meeting – September 14, 2023

ACTION

TITLE: 2022-23 Unaudited Actuals/2023-24 Adopted Budget

EXHIBIT: See attached.

EXPLANATION:

In accordance with Education Code section 42100, the governing board must annually review the Unaudited Actuals and approve the financial information as presented on the forms prescribed by the Superintendent of Public Instruction. The form prescribed by the Superintendent of Public Instruction is contained in the SACS Financial Reporting Software.

RECOMMENDATION:

Approve.

Submitted by: Christie Cosme



Scott Smith, Superintendent

2022-23
UNAUDITED ACTUALS
2023-24 ADOPTED BUDGET
Period July 1, 2022 – June 30, 2023

Board Members

Juli Amodei
Lee McFarland
Joe Prian
Samuel Shalhoub
Tiffany Silva

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	2022-23 Unaudited Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

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

40 75465 0000000
Form CA
D8A5SBWX9K(2022-23)

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	49.84%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$673,430.38
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$437,282.26
	Adjusted Appropriations Limit	\$12,379,241.84
	Appropriations Subject to Limit	\$11,520,040.79
	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	9.39%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 10, 2023

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

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ssmith@slococoe.org
E-mail Address

For School District:

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Name
Business Manager
Title
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Telephone
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E-mail Address

COAST UNIFIED SCHOOL DISTRICT
Regular Meeting of the Board of Trustees
Meeting Date: September 14, 2023

TO: Board of Trustees

FROM: Christie Cosme, Business Manager

SUBJECT: ***2022-23 Unaudited Actuals / 2023-24 Adopted Budget Narrative***

In accordance with rules and regulations of the State of California and Generally Accepted Accounting Principles (GAAP), the 2022-23 Unaudited Actuals Report is presented for the Board's review and approval. The Unaudited Actuals Report reflects the District's financial position as of June 30, 2023. The budget shows the ability of the District to meet its 2023-24 financial obligations and the subsequent two fiscal years. All assumptions used for the budget are based on the most current School Services of California School District and County Office Financial Projection Dartboard Final Budget Version (attached). STRS and PERS rates were changed in accordance with the School Services of California Dartboard and are reflected in the 2023-24 budget at this time.

The Unaudited Actuals includes State prescribed forms for the submission of the 2022-23 actual financials (in Standardized Account Code Structure (SACS) format), supplementary schedules, and the Technical Review Checklist. These forms are required to be approved by the Board of Trustees and submitted first to the San Luis Obispo County Office of Education, and then to the California Department of Education. In addition, we have included, for comparative purposes the 2023-24 Approved Budget, which was approved by the Board of Trustees on June 22, 2023.

The state is entering the eleventh year (2023-24) of the Local Control Funding Formula (LCFF). The LCFF was fully funded under former Governor Brown's last year in office (2018-19). The LCFF was intended to correct historical inequities and increase flexibility, but it also brought new challenges as districts across the state quickly adapted to the new funding model. Key components, including regulations on the use of Supplemental and Concentration Grants and the format for the Local Control Accountability Plan (LCAP), were determined by the State Board of Education.

Under the new LCFF, districts start with a base funding per-student then add supplemental grants based on the percent of students who are English learners, qualify for Free and Reduced meals or are foster youth. There are additional "concentration" grants for those districts with more than 55% of these qualifying students. The LCAP must be adopted/revised along with the budget each year and was approved on June 22, 2023.

For Coast Unified School District's funding, our local property taxes, or community funding, exceed the new, increased LCFF funding level. This means that the District remains locally funded, or a Basic Aid district. In fact, it is projected that property taxes will continue to exceed the state's calculated LCFF funding level for the foreseeable future. There is a time, given certain circumstances, when the LCFF formula could generate more revenue for the District than the Basic Aid property tax method. Fair Share contributions and categorical funding are frozen at the 2012-13 levels, with CUSD receiving \$623,000 each year as part of the state's funding.

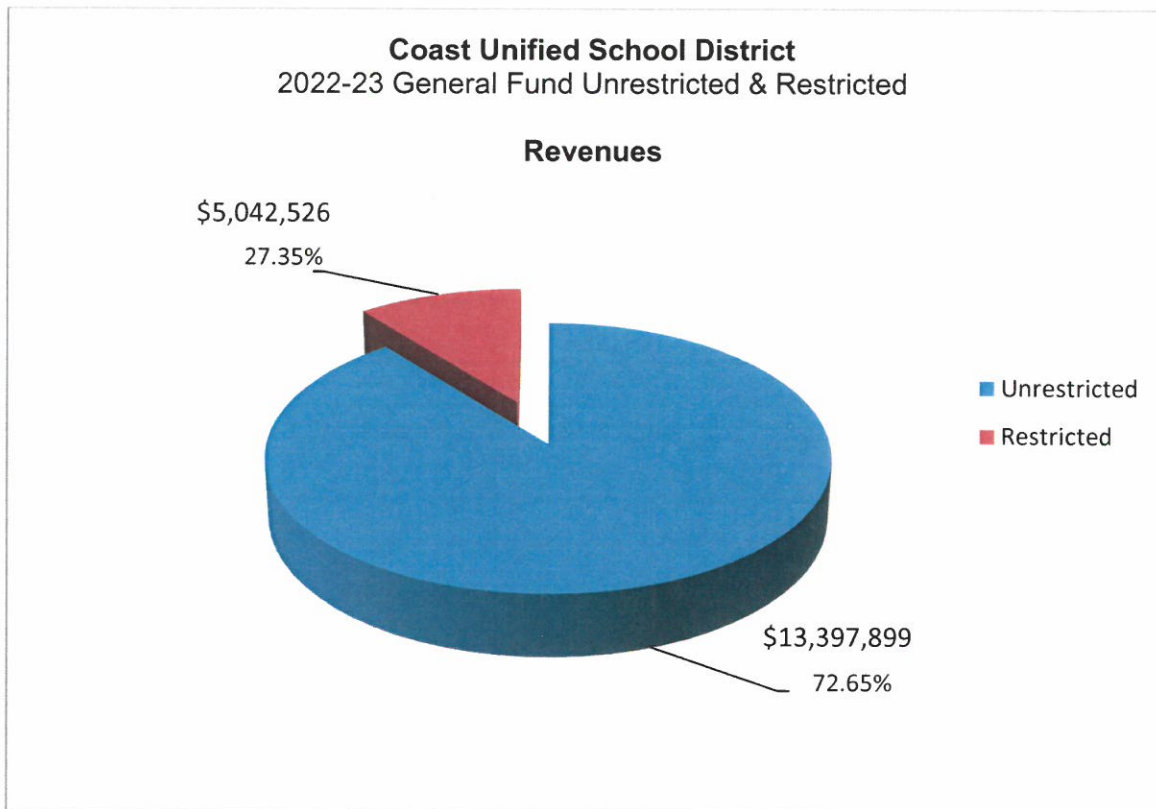
Even as a Basic Aid district, CUSD is still accountable for serving our unduplicated students. We have to complete the LCFF calculations to determine our funding level for these students. Last year, we had an unduplicated percentage of 74.64%. Our services outlined in our LCAP determines how these students are served. The LCFF calculation completed for Budget Development is provided for your review. The percentage may change at First Interim as we gather CalPADS information on our students. It is unlikely, however, the unduplicated number will decrease significantly.

Property taxes are based on projected growth of 3.5% for the 2023-24 and 2024-25 and 2025-26 fiscal years. This past year (2022-23), the **estimated** increase in property tax revenues was 6.18% based on SLOCOE's estimates and the **actual** increase was 7.35%, or \$839,993. The average increase during the past six years has been 4.62%.

Financial Highlights

Fund 01 – General Fund

The General Fund is the chief operating fund of the district. The General Fund is used to account for the ordinary operations of the District. Within the General Fund, restricted projects or activities must be identified and separated from unrestricted activities. Other funds, such as Cafeteria and Developer Fees are separate as required.



With the implementation of the LCFF, there are fewer restricted revenues than before. Restricted revenues include Special Education, Restricted Lottery, Title I, Title II and Title III to name a few. This was designed to give more flexibility to Districts or more “local control”. However, since the influx of state and federal funds we once again have several additional categorical funds that need monitoring. Most of them are one-time funds, but have several years in which expenditures can be made. The percentage of restricted increased by 6% over last year due to these funds.

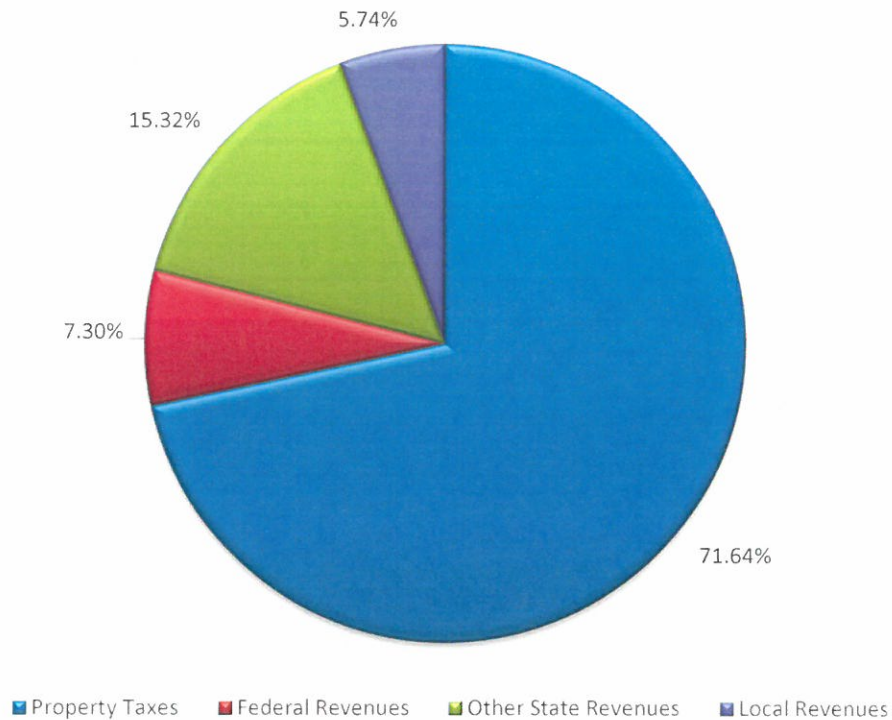
Revenue Sources

The District categorizes its General Fund revenues into four sources:

1. Property Taxes / State Revenues
2. Federal Revenues
3. Other State Revenues
4. Local Revenues (Facility Use, Donations, etc.)

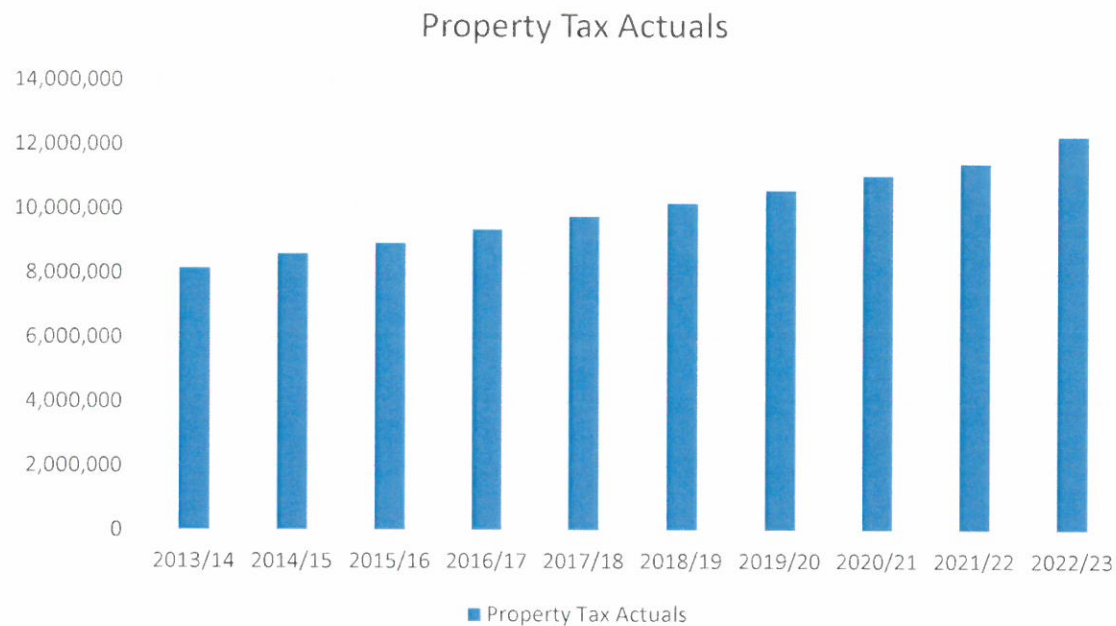
The District’s total General Fund revenue and other financing sources for 2022-23 was \$18,440,425. The majority of the District’s unrestricted General Fund revenue is generated through the collection of Property Taxes (\$12,260,975).

Coast Unified School District 2022-23 General Fund Revenues



Property Tax Revenues

2022-23 year-end property tax receipts totaled \$12,260,975. This is an increase over 2021-22 property tax receipts of \$839,993. Property Tax projections are adjusted throughout the fiscal year as new information is provided by the County Assessor's Office and the San Luis Obispo County Office of Education. The first adjustment will be reflected in First Interim presented to the board in December.

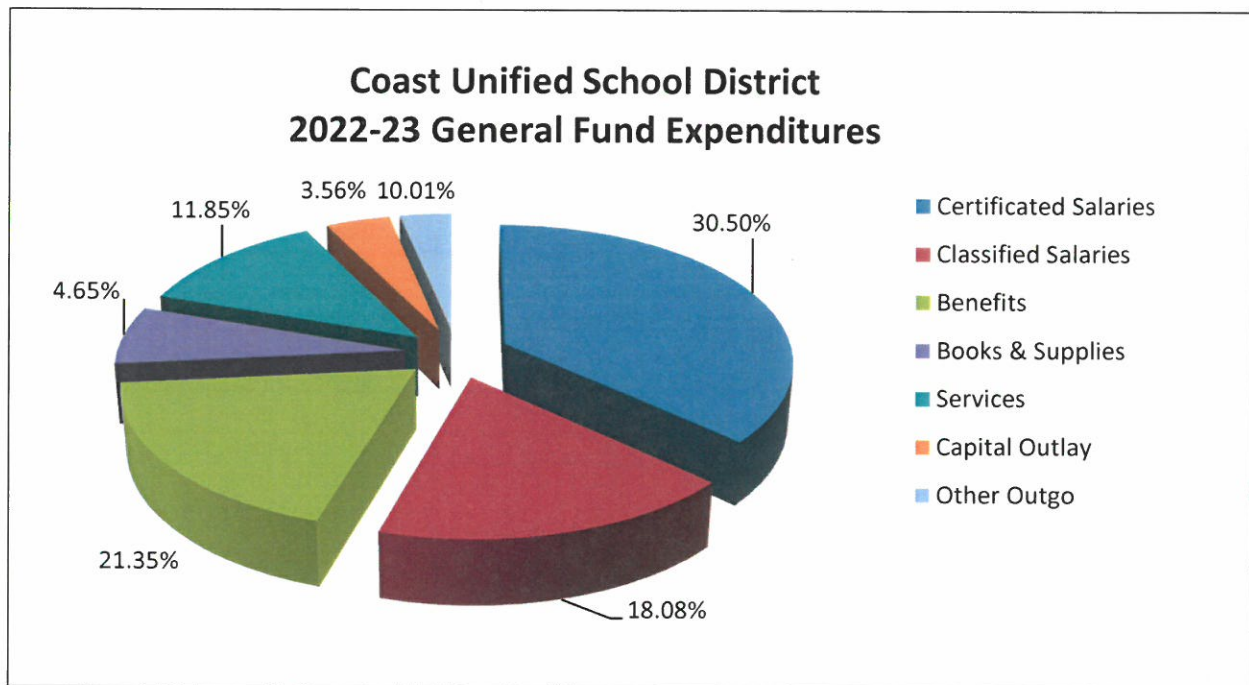


Funds Operated by the District

The total 2022-23 revenue and expenditure budgets for all funds of the Coast Unified School District are as follows:

<i>Form/Description</i>	<i>Beginning Balance</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Ending Balance</i>
Form 01 – General Fund	\$3,492,982	\$18,440,425	\$16,601,936	\$5,331,471
Form 08 – Student Activity Fund	\$223,482	\$204,054	\$196,244	\$231,292
Form 13 – Cafeteria Fund	\$0.00	\$531,910	\$531,910	\$0.00
Form 17 – Special Reserve Fund	\$611,572	-\$9,104.07	\$123,208	\$479,260
Form 25 – Capital Facilities Fund	\$64,483	\$142,428	\$206,910	\$0.00
Form 40 – Capital Outlay Fund	\$173,513	\$110,019	\$283,532	\$0.00
Form 51 – Bond Interest and Redemption Fund	\$4,477,444	\$1,387,159	\$1,457,571	\$4,407,032

Expenditures



The majority of expenditures, 70%, in the General Fund are in the area of compensation, which included salaries for certificated and classified personnel as well as all benefits. This number has remained relatively stable from year to year.

Cash Flow

Due to a healthy fund balance and cash reserves, the District enjoys positive ending cash balances each month of the year. The District receives a large portion of revenues each year (property taxes being paid in late December and April) while expenditures continue to be paid monthly. Currently, the District's cash flow is healthy and we do not foresee a cash shortfall occurring during the fiscal year.

Contributions to Restricted Programs

The 2022-23 Unaudited Actuals include the following transfers of unrestricted resources to cover restricted program expenditures in excess of revenue, or due to legal/matching requirements. A summary of Contributions to Restricted Programs are as follows:

Special Education - State	\$1,092,029.00
Special Education – Federal	\$26,428.00
Vocational Agriculture Grant (matching Grant)	\$26,220.00
Routine Restricted Maintenance	\$639,717.00
Misc Resources	\$40,390.00
Food Service	<u>\$31,008.00</u>
Total	\$1,855,792.00

Overall contributions from the General Fund decreased from the previous year. This was due to a slight decrease in Special Education as well as a decrease of over \$50,000 from Food Services.

Independent Audit

State law requires an independent annual audit. The independent auditor under contract with the District for the 2022-23 fiscal year is Moss, Levy and Hartzheim, LLP. The auditor's opinion of the district's financial statement for the 2022-23 fiscal year will be available in December of 2023.

Unrestricted Ending Fund Balance:

The current ending fund balance for the General Fund as of June 30, 2023 is \$3,492,982 of which \$2,834,825 in unrestricted funds and represents an 18.94% reserve. The ending fund balance is more than what was reported at the time of budget development where the ending fund balance was estimated at 15.49%. Even with a high reserve level, the district is in uncharted territory. With recovery from the COVID-19 pandemic, the economy is volatile and unknown at this time. Therefore, the District must continue to look at all factors when determining and approving expenditures as we move forward. We have received close to \$3 million in one-time COVID-19 funding by the end of this year. All revenue adjustments will be reflected in First Interim

Designated Reserve for Economic Uncertainty

The State requires a 4% reserve for districts of Coast Unified School District's size. The required Reserve for Economic Uncertainty for 2022-23 is \$652,460. Currently Coast USD is ending the year with an 18.94% reserve. Basic aid school districts enjoy a revenue stream that is, by definition, above the state guaranteed LCFF funding. But this additional revenue – based on local property tax revenue – is less certain than the state "safety net." For that reason, basic aid districts generally maintain a fiscal reserve in excess of AB 1200 guidelines in order to soften their reentry into LCFF funding should local property taxes decrease.

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 ¹	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 ²	\$10,951	\$10,069	\$10,367	\$12,327
Transitional Kindergarten (TK) Add-On ³	\$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 ⁴		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴		25.37%	26.68%	27.70%	28.30%	28.70%
Unemployment Insurance Rate ⁵		0.50%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁶		\$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

¹Applies 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.

²Additional 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.

³Funding 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.

⁴California 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.

⁵Unemployment 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).

⁶Minimum wage rates are effective January 1 of the respective year.

COAST UNIFIED SCHOOL DISTRICT
General Fund Revenues and Expenses
Estimated Actuals v Unaudited Actuals

CATEGORIES	2022-23 Estimated Actuals			2022-23 Unaudited Actuals			DIFFERENCE (Estimated - Actuals)		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
Revenue Limit									
Federal	12,855,061	203,326	13,058,387	12,988,948	221,923	13,210,871	133,887	18,597	152,484
Other State	0	1,437,123	1,437,123	0	1,345,749	1,345,749	0	-91,374	-91,374
Local	101,955	2,474,946	2,576,901	111,001	2,714,240	2,825,241	9,046	239,294	248,340
	204,067	620,208	824,275	297,949	760,613	1,058,562	93,882	140,405	234,287
Total Revenues	13,161,083	4,735,603	17,896,686	13,397,898	5,042,525	18,440,423	236,815	306,922	543,737
Expenditures									
Certificated Salaries									
Classified Salaries	4,001,784	1,071,461	5,073,245	3,999,462	1,035,922	5,035,384	-2,322	-35,539	-37,861
Employee Benefits	2,313,744	615,595	2,929,339	2,309,127	666,016	2,975,143	-4,617	50,421	45,804
Books & Supplies	2,522,542	1,136,824	3,659,366	2,454,535	1,058,738	3,513,273	-68,007	-78,086	-146,093
Services & Operating	305,369	546,401	851,770	264,032	501,806	765,838	-41,337	-44,595	-85,932
Capital Outlay	1,133,006	979,901	2,112,907	1,057,011	892,528	1,949,539	-75,995	-87,373	-163,368
Other Outgo	253,455	346,922	600,377	270,118	315,774	585,892	16,663	-31,148	-14,485
Indirect Cost	930,704	700,251	1,630,955	912,009	739,761	1,651,770	-18,695	39,510	20,815
	-85,937	62,501	-23,436	-93,586	73,463	-20,123	-7,649	10,962	3,313
Total Expenditures	11,374,667	5,459,856	16,834,523	11,172,708	5,284,008	16,456,716	-201,959	-175,848	-377,807
Other Sources/ Uses									
Transfers In/ Sources	0	0	0	0	0	0	0	0	0
Transfers Out/Uses	-104,843	0	-104,843	-145,213	0	-145,213	-40,370	0	-40,370
Contributions	-1,925,671	1,925,671	0	-1,824,782	1,824,782	0	100,889	-100,889	0
Change Fund Balance	-244,098	1,201,418	957,320	255,195	1,583,299	1,838,494	499,293	0	881,174
Beginning Balance	2,834,825	658,157	3,492,982	2,834,825	658,157	3,492,982			
Audit Adjustments	0	0	0	0	0	0			
Net Change	-244,098	1,201,418	957,320	255,195	1,583,299	1,838,494			
Ending Balance	2,590,727	1,859,575	4,450,302	3,090,020	2,241,456	5,331,476			
4% Reserve Level	669,187			652,460					
Actual Reserve Level	15.49%			18.94%					

LCFF CALCULATOR

75465

NO

District

5.28.23

5 digit District code or 7 digit School code (from the CDS code)

Is this calculation for a new charter school? (select from drop down list)

Projection Type

Projection Date

LEA: Coast Unified

Projection Title: 2023-24 Budget Development

Created by: Annie Lachance

Email: alachance@coastusd.org

Phone: (805) 924-2926

	PY3	2020-21	PY2	2021-22	PY1	2022-23	CY	2023-24	CV1	2024-25	CV2	2025-26	CV3	2026-27	CV4	2027-28
Coast Unified (75465)																
(1) UNIVERSAL ASSUMPTIONS																
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <small>(prefilled as calculated by the Department of Finance, DOF)</small>	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%	3.16%	3.16%	3.16%	3.16%	3.16%	3.16%	3.16%	3.16%
Statutory COLA	2.31%	1.70%	6.56%	8.22%	3.94%	3.29%	3.19%	3.16%	3.16%	3.16%	3.16%	3.16%	3.16%	3.16%	3.16%	3.16%
Augmentation/(COLA Suspension)	-2.31%	3.37%	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	70.06785065%	73.31789035%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	82.74488538%	75.37156903%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

NEW CHARTER SCHOOLS	
New Charter School Name:	N/A
Year that charter starts operation (select from drop down list):	2022-23

Note: Charter schools should contact sponsoring district(s) for In-lieu estimate

[illegible]

(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location

Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations. Enter the unduplicated pupil percentage (UPP) of the district where the charter school has a physical location. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.

[illegible]

(d) AVERAGE DAILY ATTENDANCE (ADA)

ADA used for the Transitional Kindergarten Add-on ONLY:

	TK	(NEW beginning 2022-23)					
G-4							

ADA used for Base, Supplemental and Concentration Grant Calculations:

Enter P2 Data - Note: Charter School ADA is always funded on current year

[illegible]

(e) OTHER LCFF ADJUSTMENTS

Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.

Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.

H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -

Coast Unified (75465)

2020-21

2021-22

2022-23

2023-24

2024-25

2025-26

2026-27

2027-28

(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**(a) GENERAL QUESTIONS**

Is your district required to transfer in-lieu taxes to a charter school?
Does your district have a necessary small school?

NO
NO

(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION

Did your district meet the requirements of funding?

YES

YES

YES

YES

YES

YES

YES

YES

(c) PROPERTY TAXES

C-1 A-6 Estimated Property Taxes (excluding RDA)

\$ 11,044,011

\$ 11,420,982

\$ 12,127,106

\$ 12,550,115

\$ 12,990,870

\$ 13,447,480

\$ 13,850,252

B-5 Redevelopment Agency Local Revenue

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

Less in-Lieu Property Tax Transfer

\$ (23,562)

\$ (16,176)

\$ (9,613)

\$ -

\$ -

\$ -

\$ -

Total Local Revenue

\$ 11,020,449

\$ 11,404,806

\$ 12,117,493

\$ 12,550,115

\$ 12,990,870

\$ 13,447,480

\$ 13,850,252

(d) OTHER LCFF ADJUSTMENTS

If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.

H-2 Miscellaneous Adjustments

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

J-5 Minimum State Aid Adjustments

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

(e) UNDUPLICATED PUPIL PERCENTAGE

A-1.2 / A-3.2 District Enrollment (second prior year)

561

582

582

582

582

582

582

A-1.1 / A-3.1 District Enrollment (first prior year)

582

536

498

498

503

492

494

A-1 / A-3 District Enrollment

536

495

1

1

1

1

1

A-2.2 / A-4.2 COE Enrollment (second prior year)

1

1

1

1

1

1

1

A-2.1 / A-4.1 COE Enrollment (first prior year)

1

1

1

1

1

1

1

A-2 / A-4 COE Enrollment

1

1

1

1

1

1

1

Total Enrollment

537

496

499

499

504

493

495

B-1.2 / B-3.2 District Unduplicated Pupil Count (second prior year)

429

453

412

412

412

412

412

B-1.1 / B-3.1 District Unduplicated Pupil Count (first prior year)

453

412

384

374

377

370

371

B-1 / B-3 District Unduplicated Pupil Count

412

384

1

1

1

1

1

B-2.2 / B-4.2 COE Unduplicated Pupil Count (second prior year)

1

1

1

1

1

1

1

B-2.1 / B-4.1 COE Unduplicated Pupil Count (first prior year)

1

1

1

1

1

1

1

B-2 / B-4 COE Unduplicated Pupil Count

1

1

1

1

1

1

1

Total Unduplicated Pupil Count

413

385

363

375

378

371

372

Single Year Unduplicated Pupil Percentage

76.91%

77.62%

72.75%

75.15%

75.00%

75.25%

75.15%

Unduplicated Pupil Percentage (%)

77.10%

77.48%

75.78%

75.17%

74.30%

75.13%

75.13%

3-yr rolling percentage

76.91%

77.62%

72.75%

75.15%

75.00%

75.25%

75.15%

3-yr rolling percentage

76.91%

77.62%

72.75%

75.15%

75.00%

75.25%

75.15%

3-yr rolling percentage

76.91%

77.62%

72.75%

75.15%

75.00%

75.25%

75.15%

Coast Unified (75465)													2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(f) AVERAGE DAILY ATTENDANCE (ADA)																				
ADA used for the Transitional Kindergarten Add-on ONLY:																				
G-10	TK (Commencing in 2022-23)												-	-	10.97	13.80	18.40	20.24	23.00	
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.																				
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)																				
B-1, D-6	Grades TK-3												164.65	121.12	127.78	136.16	132.48	142.60	149.04	
B-2, D-7	Grades 4-6												120.56	114.03	97.93	91.08	92.00	92.92	90.16	
B-3, D-8	Grades 7-8												80.10	69.45	72.82	76.36	74.52	57.96	56.12	
B-4, D-9	Grades 9-12												185.61	163.97	146.74	154.56	163.76	159.16	159.16	
TOTAL CURRENT YEAR ADA													550.92	468.57	445.27	458.16	462.76	452.64	454.48	-
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)																				
E-1, D-17	Grades TK-3												-	-	-	-	-	-	-	
E-2, D-18	Grades 4-6												-	-	-	-	-	-	-	
E-3, D-19	Grades 7-8												-	-	-	-	-	-	-	
E-4, D-20	Grades 9-12												-	-	-	-	-	-	-	
TOTAL NPS-CDS (Annual)													-	-	-	-	-	-	-	-
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr, & Open Enrollment) (for calculating EPA only; this ADA is not included in the LCFF funding calculation).																				
DISTRICT TOTAL													550.92	468.57	445.27	458.16	462.76	452.64	454.48	-
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)																				
E-6, E-11	Grades TK-3												0.98	1.09	0.98	-	-	-	-	
E-7, E-12	Grades 4-6												-	-	-	-	-	-	-	
E-8, E-13	Grades 7-8												-	-	-	-	-	-	-	
E-9, E-14	Grades 9-12												-	-	-	-	-	-	-	
COUNTY TOTAL													0.98	1.09	0.98	-	-	-	-	
RATIO: District ADA-to-Enrollment													102.78%	94.66%	89.41%	92.00%	92.00%	92.00%	92.00%	0.00%
RATIO: County ADA-to-Enrollment													98.00%	109.00%	98.00%	0.00%	0.00%	0.00%	0.00%	0.00%

77-1707

Calculation Factors	COLA & Augmentation				Base Grant Proration	Unduplicated Pupil Percentage
	Current		Prior			
	COLA & Augmentation	Base	Grade Span	Supplemental		
	0.00%	77.10%	77.10%	77.10%	0.00%	77.48%
Grades TK-3	165.63	\$ 7,702	\$ 801	\$ 1,311	\$ 1,306	\$ 1,926,752
Grades 4-6	120.56	7,818	1,206	864	1,200	1,288,589
Grades 7-8	80.10	8,050	1,241	890	1,236	881,463
Grades 9-12	185.61	9,329	243	1,476	1,470	2,428,700
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant	\$ 4,594,581	\$ 177,773	\$ 735,897	\$ 527,345	\$ 732,857	\$ 6,525,504
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	551.90	\$ 4,594,581	\$ 177,773	\$ 735,897	\$ 732,857	\$ 6,525,504
ADD ONS:						
Targeted Instructional Improvement Block Grant						
Home-to-School Transportation (COLA added commencing 2023-24)						\$ 35,609
Small School District Bus Replacement Program (COLA added commencing 2023-24)						215,916
Transitional Kindergarten (Commencing 2022-23)						-
ECONOMIC RECOVERY TARGET PAYMENT						
LCFF Entitlement Before Adjustments						1,318,817
Miscellaneous Adjustments						\$ 8,095,846
ADJUSTED LCFF ENTITLEMENT						\$ 8,095,846
Local Revenue (including RDA)						(11,404,806)
Gross State Aid						\$ -
Education Protection Account Entitlement						(110,402)
Net State Aid						\$ -
TK ADA			TK Add-on rate			\$ -
MINIMUM STATE AID CALCULATION						
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	2020-21 ADA	2021-22 ADA	Minimum State Aid
2012-13 NSS Allowance (deficit)			\$ 7,230.25	551.90	552.01	\$ 3,991,170
Minimum State Aid Adjustments			\$ -	-	-	\$ -
Less Current Year Property Taxes/In-Lieu						(11,020,449)
Less Education Protection Account Entitlement						(110,380)
Subtotal State Aid for Historical RL/Charter General BG						\$ 623,045
Categorical Minimum State Aid						\$ 623,045
Charter School Categorical Block Grant adjusted for ADA						\$ 623,045
Minimum State Aid Guarantee Before Proration Factor						\$ 623,045
Proration Factor						
Minimum State Aid Guarantee						\$ 623,045
CHARTER SCHOOL MINIMUM STATE AID OFFSET						\$ 623,045
LCFF Entitlement						0.00%
Minimum State Aid plus Property Taxes including RDA						\$ 623,045
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
State Aid Before Additional State Aid						\$ 623,045
ADDITIONAL STATE AID						\$ 623,045
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 623,045
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 8,718,891
Change Over Prior Year						15,795
LCFF Entitlement Per ADA						885
Per-ADA Change Over Prior Year						5.94%
Basic Aid Status (school districts only)						5.95%
LCFF SOURCES INCLUDING EXCESS TAXES						Basic Aid
State Aid						2020-21
Education Protection Account						\$ 623,045
Property Taxes Net of In-Lieu Transfers						110,380
Charter In-Lieu Taxes						11,020,449
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						\$ 11,753,874
LCFF SOURCES INCLUDING EXCESS TAXES						Basic Aid
State Aid						2020-21
Education Protection Account						\$ 623,045
Property Taxes Net of In-Lieu Transfers						110,380
Charter In-Lieu Taxes						11,020,449
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						\$ 11,753,874

Coast Unified (75465) - 2023-24 Budget Development												
LOCAL CONTROL FUNDING FORMULA												
v.24.1												
PY1												
2022-23												
2023-24												
CY												
LCFF ENTITLEMENT CALCULATION												
Calculation Factors	COLA & Augmentation	Base Grant Proration	Supplemental	Unduplicated Pupil Percentage	Concentration	Total	COLA & Augmentation	Base Grant Proration	Supplemental	Unduplicated Pupil Percentage	Concentration	Total
	3-PY Average						3-PY Average					
Grades TK-3	151.12	9,166	953	1,534	1,367	1,967,493	137.85	9,919	1,032	1,646	1,436	1,934,463
Grades 4-6	118.38	9,304		1,410	1,257	1,417,104	110.84	10,069		1,514	1,320	1,430,154
Grades 7-8	76.55	9,580		1,452	1,294	943,548	74.12	10,367		1,559	1,359	984,665
Grades 9-12	178.40	11,102	289	1,726	1,539	2,614,630	165.44	12,015	312	1,853	1,616	2,613,352
Subtract Necessary Small School ADA and Funding												
Total Base, Supplemental, and Concentration Grant												
NSS Allowance												
TOTAL BASE	524.45	5,200,520	195,574	817,831	728,850	6,942,775	488.25	5,239,546	193,878	816,862	712,348	6,962,634
ADD ONS:												
Targeted Instructional Improvement Block Grant												
Home-to-School Transportation (COLA added commencing 2023-24)												
Small School District Bus Replacement Program (COLA added commencing 2023-24)												
Transitional Kindergarten (Commencing 2022-23)												
ECONOMIC RECOVERY TARGET PAYMENT												
LCFF Entitlement Before Adjustments												
Miscellaneous Adjustments												
ADJUSTED LCFF ENTITLEMENT												
Local Revenue (including RDA)												
Gross State Aid												
Education Protection Account Entitlement												
Net State Aid												
TK ADA			10.97	TK Add-on rate		2,813.00			13.80	TK Add-on rate		3,044.23

Coast Unified (75465) - 2023-24 Budget Development									
LOCAL CONTROL FUNDING FORMULA					v.24.1		CY1		
LCFF ENTITLEMENT CALCULATION					v.24.1		2024-25		
Calculation Factors					v.24.1		2025-26		
					v.24.1				
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Coast Unified (75465) - 2023-24 Budget Development									
LOCAL CONTROL FUNDING FORMULA									
LCFF ENTITLEMENT CALCULATION									
Calculation Factors	CY3 2026-27			CY4 2027-28					
	COLA & Augmentation 3.19%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 75.13%	COLA & Augmentation 3.16%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 0.00%			
	ADA	Base	Grade Span	ADA	Base	Grade Span			
Grades TK-3	137.08	\$ 10,989	\$ 1,143	141.37	\$ 11,336	\$ 1,179			
Grades 4-6	92.00	\$ 11,155	\$ 1,676	91.69	\$ 11,507	\$ -			
Grades 7-8	69.61	\$ 11,484	\$ 1,726	62.87	\$ 11,847	\$ -			
Grades 9-12	159.16	\$ 13,310	\$ 346	160.69	\$ 13,731	\$ 357			
Subtract Necessary Small School ADA and Funding									
Total Base, Supplemental, and Concentration Grant		\$ 5,450,453	\$ 211,752		\$ 5,608,902	\$ 224,043			
NSS Allowance									
TOTAL BASE		\$ 5,450,453	\$ 211,752		\$ 5,608,902	\$ 224,043			
ADD ONS:									
Targeted Instructional Improvement Block Grant									
Home-to-School Transportation (COLA added commencing 2023-24)									
Small School District Bus Replacement Program (COLA added commencing 2023-24)									
Transitional Kindergarten (commencing 2022-23)									
ECONOMIC RECOVERY TARGET PAYMENT									
LCFF Entitlement Before Adjustments									
Miscellaneous Adjustments									
ADJUSTED LCFF ENTITLEMENT									
Local Revenue (including RDA)									
Gross State Aid									
Education Protection Account Entitlement									
Net State Aid									
TK ADA		23.00	TK Add-on rate			TK Add-on rate			
MINIMUM STATE AID CALCULATION									
2012-13 RL/Charter Gen BG adjusted for ADA									
2012-13 NSS Allowance (deficit)									
Minimum State Aid Adjustments									
Less Current Year Property Taxes/In-Lieu									
Less Education Protection Account Entitlement									
Subtotal State Aid for Historical RL/Charter General BG									
Categorical Minimum State Aid									
Charter School Categorical Block Grant adjusted for ADA									
Minimum State Aid Guarantee Before Proration Factor									
Proration Factor									
Minimum State Aid Guarantee									
CHARTER SCHOOL MINIMUM STATE AID OFFSET									
LCFF Entitlement									
Offset									
Minimum State Aid plus Property Taxes including RDA									
Offset									
Minimum State Aid Prior to Offset									
Total Minimum State Aid with Offset									
State Aid Before Additional State Aid									
ADDITIONAL STATE AID									
LCFF State Aid, Adjusted for Minimum State Aid Guarantee									
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)									
Change Over Prior Year									
LCFF Entitlement Per ADA									
Per-ADA Change Over Prior Year									
Basic Aid Status (school districts only)									
LCFF SOURCES INCLUDING EXCESS TAXES									
State Aid									
Education Protection Account									
Property Taxes Net of In-Lieu Transfers									
Charter In-Lieu Taxes									
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)									

Coast Unified (75465) - 2023-24 Budget Development

5.28.23

EDUCATION PROTECTION ACCOUNT

Certification Period:		Annual 2020-21	P2 2021-22	Est. Annual 2021-22	Estimated P-2 2022-23	Est. Annual 2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT											
A-1	Total ADA for EPA Minimum	551.90	551.91	552.01	524.45	524.45	488.25	462.76	462.76	-	-
A-2	Minimum Funding per ADA	200	200	200	200	200	200	200	200	200	200
A-3	EPA Minimum Funding (A-1 * A-2)	\$ 110,380	\$ 110,382	\$ 110,402	\$ 104,890	\$ 104,890	\$ 97,650	\$ 92,552	\$ 92,552	\$ -	\$ -
EPA PROPORTIONATE SHARE CAP											
B1,B4	2012-13 Deficit Base RI/Charter Rate (adjusted for COLA eff. 21/22)	\$ 7,161.62		\$ 8,305.52	\$ 8,850.36	\$ 8,850.36	\$ 9,577.86	\$ 9,955.23	\$ 10,282.76	\$ 10,610.78	\$ 10,946.08
B2,B5	Current Year Funded ADA, excluding NSS	551.90		552.01	524.45	524.45	488.25	462.76	462.76	457.85	456.62
B-7	2012-13 Deficit Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	68.63		79.60	84.82	84.82	91.79	95.41	98.55	101.69	104.90
B-8	Current Year Funded ADA, including NSS	551.90		552.01	524.45	524.45	488.25	462.76	462.76	457.85	456.62
	Adjusted Total Revenue Limit	\$ 3,990,375		\$ 4,628,670	\$ 4,686,055	\$ 4,686,055	\$ 4,721,206	\$ 4,651,034	\$ 4,804,055	\$ 4,904,705	\$ 5,046,098
B-10	Current Year Adjusted NSS Allowance										
B-12	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 3,990,375	\$ 4,627,832	\$ 4,628,670	\$ 4,686,055	\$ 4,686,055	\$ 4,721,206	\$ 4,651,034	\$ 4,804,055	\$ 4,904,705	\$ 5,046,098
B-13	Local Revenue/In-Lieu of Property Taxes	\$ 11,020,449	\$ 11,372,311	\$ 11,404,806	\$ 12,117,493	\$ 12,117,493	\$ 12,550,115	\$ 12,990,870	\$ 13,447,480	\$ 13,850,252	\$ -
B-14	EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,046,098
EPA PROPORTIONATE SHARE											
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$3,990,375	\$ 4,627,832	\$4,628,670	\$4,686,055	\$4,686,055	\$4,721,206	\$4,651,034	\$4,804,055	\$4,904,705	\$5,046,098
C-2	Statewide EPA Proportionate Share Ratio (as of P-2 certification)		73.31789035%		45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	0.00000000%	0.00000000%
C-3	EPA Proportionate Share (C-1 * C-2)	\$ 3,301,831	\$ 3,393,029	\$ 3,488,701	\$ 2,118,997	\$ 2,118,997	\$ 2,134,892	\$ 2,103,161	\$ 2,172,356	\$ -	\$ -
EPA ENTITLEMENT											
D-1	EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	\$ 110,380	\$ 110,382	\$ 110,402	\$ 104,890	\$ 104,890	\$ 97,650	\$ 92,552	\$ 92,552	\$ -	\$ -
D-2	Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3	Adjusted EPA Entitlement (D-1 + D-2)	110,380	110,382	110,402	104,890	104,890	97,650	92,552	92,552	-	-
D-4	Prior Year Annual Adjustment	-	\$ -	-	\$ 20	20	-	-	-	-	-
D-5	P2 Entitlement Net of PY Adjustment	110,380	\$ 110,382	110,402	\$ 104,910	104,910	97,650	92,552	92,552	-	-
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification)		75.37156903%	75.37156903%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	0.00000000%	0.00000000%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)	\$ 82,744,885.38%	\$ 110,402	\$ 110,402	\$ 104,890	\$ 104,890	\$ 97,650	\$ 92,552	\$ 92,552	\$ -	\$ -

**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of iso an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.

Coast Unified (75465) - 2023-24 Budget Development

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	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation		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%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$4,594,581	\$4,828,569	\$5,200,520	\$5,239,546	\$5,176,729	\$5,346,973	\$5,450,453	\$5,608,902
Grade Span Adjustment	177,773	186,884	195,574	193,878	195,240	201,515	211,752	224,043
Supplemental Grant	735,897	777,194	817,831	816,862	798,275	833,716	850,803	-
Concentration Grant	527,345	732,857	728,850	712,348	673,912	725,992	740,871	-
Add-ons: Targeted Instructional Improvement Block Grant	35,609	35,609	35,609	35,609	35,609	35,609	35,609	35,609
Add-ons: Home-to-School Transportation	215,916	215,916	215,916	233,664	242,870	250,860	258,862	267,042
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	30,859	42,010	58,221	66,150	77,568	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$6,287,121	\$6,777,029	\$7,225,159	\$7,273,917	\$7,180,856	\$7,460,815	\$7,625,918	\$6,135,596
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817
Additional State Aid	623,045	623,045	623,045	623,045	623,045	623,045	623,045	-
Total LCFF Entitlement	8,228,983	8,718,891	9,167,021	9,215,779	9,122,718	9,402,677	9,567,780	7,454,413
LCFF Entitlement Per ADA	\$ 14,910	\$ 15,795	\$ 17,479	\$ 18,875	\$ 19,714	\$ 20,319	\$ 20,897	\$ 16,325
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 7,454,413
EPA for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 110,380	\$ 110,402	\$ 104,890	\$ 97,650	\$ 92,552	\$ 92,552	\$ -	\$ -
Local Revenue Sources:								
Property Taxes (Object 8021 to 8089)	\$ 11,044,011	\$ 11,420,982	\$ 12,127,106	\$ 12,550,115	\$ 12,990,870	\$ 13,447,480	\$ 13,850,252	\$ -
In-Lieu of Property Taxes (Object Code 8096)	(23,562)	(16,176)	(9,613)	-	-	-	-	-
Property Taxes net of In-Lieu	\$ 11,020,449	\$ 11,404,806	\$ 12,117,493	\$ 12,550,115	\$ 12,990,870	\$ 13,447,480	\$ 13,850,252	\$ -
TOTAL FUNDING	11,753,874	12,138,253	12,845,428	13,270,810	13,706,467	14,163,077	14,473,297	7,454,413
Basic Aid Status	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Non-Basic Aid
Excess Taxes	\$ 3,414,511	\$ 3,308,960	\$ 3,573,517	\$ 3,957,381	\$ 4,491,197	\$ 4,667,848	\$ 4,905,517	\$ -
EPA in Excess to LCFF Funding	\$ 110,380	\$ 110,402	\$ 104,890	\$ 97,650	\$ 92,552	\$ 92,552	\$ -	\$ -
Total LCFF Entitlement	8,228,983	8,718,891	9,167,021	9,215,779	9,122,718	9,402,677	9,567,780	7,454,413
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	0.00000000%	0.00000000%
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	0.00000000%	0.00000000%
EPA (for LCFF Calculation purposes)	\$ 110,380	\$ 110,402	\$ 104,890	\$ 97,650	\$ 92,552	\$ 92,552	\$ -	\$ -
EPA, Current Year (Object Code 8012)	\$ 110,380	\$ 110,402	\$ 104,890	\$ 97,650	\$ 92,552	\$ 92,552	\$ -	\$ -
(P-2 plus Current Year Accrual)	-	-	-	-	-	-	-	-
EPA, Prior Year Adjustment (Object Code 8019)	-	-	\$ 20.00	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)	-	-	-	-	-	-	-	-
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

Coast Unified (75465) - 2023-24 Budget Development									
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	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 TIG and Transportation)	\$ 6,714,216	\$ 6,957,315	\$ 7,337,956	\$ 7,375,286	\$ 7,313,831	\$ 7,490,350	\$ 7,604,067	\$ 7,151,762	
Supplemental and Concentration Grant funding in the LCAP year	\$ 1,263,242	\$ 1,510,051	\$ 1,546,681	\$ 1,529,210	\$ 1,472,187	\$ 1,559,708	\$ 1,591,674	\$ -	
Percentage to Increase or Improve Services	18.81%	21.70%	21.08%	20.73%	20.13%	20.82%	20.93%	0.00%	
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	536	495	498	498	503	492	494		
COE Enrollment	1	1	1	1	1	1	1		
Total Enrollment	537	496	499	499	504	493	495	0	
Unduplicated Pupil Count	412	384	362	374	377	370	371	-	
COE Unduplicated Pupil Count	1	1	1	1	1	1	1	-	
Total Unduplicated Pupil Count	413	385	363	375	378	371	372	0	
Rolling %, Supplemental Grant	77.1000%	77.4800%	75.7800%	75.1700%	74.3000%	75.1300%	75.1300%	0.0000%	
Rolling %, Concentration Grant	77.1000%	77.4800%	75.7800%	75.1700%	74.3000%	75.1300%	75.1300%	0.0000%	

Coast Unified (75465) - 2023-24 Budget Development									
5.28.23									
	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			164.65	164.65	121.12	127.78	136.16	132.48	
Grades 4-6			120.56	120.56	114.03	97.93	91.08	92.00	
Grades 7-8			80.10	80.10	69.45	72.82	74.52	76.36	
Grades 9-12			185.61	185.61	163.97	146.74	154.56	163.76	
LCFF Subtotal			550.92	550.92	468.57	445.27	458.16	462.76	
NSS			-	-	-	-	-	-	
Combined Subtotal			550.92	550.92	468.57	445.27	458.16	462.76	
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3		164.65	164.65	121.12	127.78	136.16	132.48	142.60	142.60
Grades 4-6		120.56	120.56	114.03	97.93	91.08	92.00	92.92	90.16
Grades 7-8		80.10	80.10	69.45	72.82	76.36	74.52	57.96	56.12
Grades 9-12		185.61	185.61	163.97	146.74	154.56	163.76	159.16	159.16
LCFF Subtotal		550.92	550.92	468.57	445.27	458.16	462.76	452.64	454.48
NSS		-	-	-	-	-	-	-	-
Combined Subtotal		550.92	550.92	468.57	445.27	458.16	462.76	452.64	454.48
Prior 3-Year Average ADA (adjusted for +/- current year charter shift) - Effective beginning in 2022-23									
Grades TK-3			150.14	137.85	128.35	132.14	137.08	141.37	
Grades 4-6			118.38	110.84	101.01	93.67	92.00	91.69	
Grades 7-8			76.55	74.12	72.88	74.57	69.61	62.87	
Grades 9-12			178.40	165.44	155.09	155.02	159.16	160.69	
LCFF Subtotal			523.47	488.25	457.33	455.40	457.85	456.62	
NSS			-	-	-	-	-	-	
Combined Subtotal			523.47	488.25	457.33	455.40	457.85	456.62	
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average									
Current Year ADA									
Grades TK-3			127.78	136.16	132.48	142.60	149.04	-	
Grades 4-6			97.93	91.08	92.00	92.92	90.16	-	
Grades 7-8			72.82	76.36	74.52	57.96	56.12	-	
Grades 9-12			146.74	154.56	163.76	159.16	159.16	-	
LCFF Subtotal			445.27	458.16	462.76	452.64	454.48	-	
NSS			-	-	-	-	-	-	
Combined Subtotal			445.27	458.16	462.76	452.64	454.48	-	
Change in LCFF ADA (excludes NSS ADA)									
		550.92	468.57	445.27	462.76	452.64	454.48	-	
		-	(82.35)	(23.30)	12.89	4.60	1.84	(454.48)	
		No Change	Decline	Decline	Increase	Decline	Increase	Decline	
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)									
Grades TK-3		164.65	150.14	137.85	132.48	132.48	137.08	141.37	
Grades 4-6		120.56	118.38	110.84	92.00	92.00	92.00	91.69	
Grades 7-8		80.10	76.55	74.12	74.52	69.61	62.87	62.87	
Grades 9-12		185.61	178.40	165.44	163.76	163.76	159.16	160.69	
Subtotal		550.92	523.47	488.25	462.76	462.76	457.85	456.62	
		Current	3-PY Average	3-PY Average	Current	Prior	3-PY Average	3-PY Average	
		Prior							
Funded NSS ADA									
Grades TK-3		-	-	-	-	-	-	-	
Grades 4-6		-	-	-	-	-	-	-	
Grades 7-8		-	-	-	-	-	-	-	
Grades 9-12		-	-	-	-	-	-	-	

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			5.28.23						
				2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Subtotal									

Coast Unified (75465) - 2023-24 Budget Development									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
NPS, CDS, & COE Operated									
Grades TK-3	0.98	1.09	0.98	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
Subtotal	0.98	1.09	0.98	-	-	-	-	-	-
ACTUAL ADA (Current Year Only)									
Grades TK-3	165.63	122.21	128.76	136.16	132.48	142.60	149.04	-	-
Grades 4-6	120.56	114.03	97.93	91.08	92.00	92.92	90.16	-	-
Grades 7-8	80.10	69.45	72.82	76.36	74.52	57.96	56.12	-	-
Grades 9-12	185.61	163.97	146.74	154.56	163.76	159.16	159.16	-	-
Total Actual ADA	551.90	469.66	446.25	458.16	462.76	452.64	454.48	-	-
TOTAL FUNDED ADA									
Grades TK-3	165.63	165.74	151.12	137.85	132.48	132.48	137.08	141.37	-
Grades 4-6	120.56	120.56	118.38	110.84	92.00	92.00	92.00	91.69	-
Grades 7-8	80.10	80.10	76.55	74.12	74.52	74.52	69.61	62.87	-
Grades 9-12	185.61	185.61	178.40	165.44	163.76	163.76	159.16	160.69	-
Total Funded ADA	551.90	552.01	524.45	488.25	462.76	462.76	457.85	456.62	-
<i>Funded Difference (Funded ADA less Actual ADA)</i>									
	-	82.35	78.20	30.09	-	10.12	3.37	456.62	-
FUNDED ADA for the Transitional Kindergarten Add-on									
Current Year TK ADA	-	-	10.97	13.80	18.40	20.24	23.00	-	-

Coast Unified (75465) - 2023-24 Budget Development									
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PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
Grades TK-3	\$ 10,754	\$ 11,625	\$ 13,019	\$ 14,033	\$ 14,501	\$ 15,061	\$ 15,542	\$ 12,515	
Grades 4-6	\$ 9,887	\$ 10,688	\$ 11,971	\$ 12,903	\$ 13,334	\$ 13,849	\$ 14,291	\$ 11,507	
Grades 7-8	\$ 10,181	\$ 11,005	\$ 12,326	\$ 13,285	\$ 13,728	\$ 14,257	\$ 14,712	\$ 11,847	
Grades 9-12	\$ 12,106	\$ 13,085	\$ 14,656	\$ 15,796	\$ 16,324	\$ 16,954	\$ 17,495	\$ 14,088	
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									
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	77.10%	77.48%	75.78%	75.17%	74.30%	75.13%	75.13%	0.00%	
Grades 4-6	\$ 1,311	\$ 1,385	\$ 1,534	\$ 1,646	\$ 1,691	\$ 1,766	\$ 1,823	\$ -	
Grades 4-6	\$ 1,206	\$ 1,273	\$ 1,410	\$ 1,514	\$ 1,555	\$ 1,624	\$ 1,676	\$ -	
Grades 7-8	\$ 1,241	\$ 1,311	\$ 1,452	\$ 1,559	\$ 1,601	\$ 1,672	\$ 1,726	\$ -	
Grades 9-12	\$ 1,476	\$ 1,558	\$ 1,726	\$ 1,853	\$ 1,904	\$ 1,989	\$ 2,052	\$ -	
Concentration Grant (>55% population)									
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:									
Grades TK-3	22.1000%	22.4800%	20.7800%	20.1700%	19.3000%	20.1300%	20.1300%	0.0000%	
Grades TK-3	\$ 940	\$ 1,306	\$ 1,367	\$ 1,436	\$ 1,428	\$ 1,538	\$ 1,587	\$ -	
Grades 4-6	\$ 864	\$ 1,200	\$ 1,257	\$ 1,320	\$ 1,313	\$ 1,414	\$ 1,460	\$ -	
Grades 7-8	\$ 890	\$ 1,236	\$ 1,294	\$ 1,359	\$ 1,352	\$ 1,456	\$ 1,503	\$ -	
Grades 9-12	\$ 1,058	\$ 1,470	\$ 1,539	\$ 1,616	\$ 1,607	\$ 1,732	\$ 1,787	\$ -	

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	12,988,948.46	221,923.00	13,210,871.46	13,276,387.00	217,218.00	13,493,605.00	2.1%
2) Federal Revenue		8100-8299	0.00	1,345,749.11	1,345,749.11	0.00	501,389.00	501,389.00	-62.7%
3) Other State Revenue		8300-8599	111,001.00	2,714,240.65	2,825,241.65	112,927.00	1,132,482.00	1,245,409.00	-55.9%
4) Other Local Revenue		8600-8799	297,949.51	760,613.59	1,058,563.10	304,699.00	581,467.00	886,166.00	-16.3%
5) TOTAL, REVENUES			13,397,898.97	5,042,526.35	18,440,425.32	13,694,013.00	2,432,556.00	16,126,569.00	-12.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,999,462.03	1,035,922.14	5,035,384.17	4,594,541.00	1,094,952.00	5,689,493.00	13.0%
2) Classified Salaries		2000-2999	2,309,127.65	666,016.94	2,975,144.59	2,731,817.00	589,214.00	3,321,031.00	11.6%
3) Employee Benefits		3000-3999	2,454,535.45	1,058,738.13	3,513,273.58	3,024,780.00	1,198,847.00	4,221,627.00	20.2%
4) Books and Supplies		4000-4999	264,032.08	501,806.64	765,838.72	438,125.00	561,940.00	1,000,065.00	30.6%
5) Services and Other Operating Expenditures		5000-5999	1,057,011.11	892,528.59	1,949,539.70	992,050.00	906,021.00	1,898,071.00	-2.6%
6) Capital Outlay		6000-6999	270,118.58	315,774.97	585,893.55	65,000.00	72,500.00	137,500.00	-76.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	912,009.23	739,761.32	1,651,770.55	1,018,892.00	760,000.00	1,778,892.00	7.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(93,586.00)	73,463.00	(20,123.00)	(86,788.00)	64,393.00	(22,395.00)	11.3%
9) TOTAL, EXPENDITURES			11,172,710.13	5,284,011.73	16,456,721.86	12,778,417.00	5,245,867.00	18,024,284.00	9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			2,225,188.84	(241,485.38)	1,983,703.46	915,596.00	(2,813,311.00)	(1,897,715.00)	-195.7%
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	145,213.72	0.00	145,213.72	186,259.00	0.00	186,259.00	28.3%
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	(1,824,782.80)	1,824,782.80	0.00	(2,237,349.00)	2,237,349.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,969,996.52)	1,824,782.80	(145,213.72)	(2,423,608.00)	2,237,349.00	(186,259.00)	28.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			255,192.32	1,583,297.42	1,838,489.74	(1,508,012.00)	(575,962.00)	(2,083,974.00)	-213.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,834,824.57	658,157.29	3,492,981.86	3,090,016.89	2,241,454.71	5,331,471.60	52.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			2,834,824.57	658,157.29	3,492,981.86	3,090,016.89	2,241,454.71	5,331,471.60	52.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,834,824.57	658,157.29	3,492,981.86	3,090,016.89	2,241,454.71	5,331,471.60	52.6%
2) Ending Balance, June 30 (E + F1e)			3,090,016.89	2,241,454.71	5,331,471.60	1,582,004.89	1,665,492.71	3,247,497.60	-39.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	10,812.29	0.00	10,812.29	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	2,241,454.74	2,241,454.74	0.00	1,665,492.74	1,665,492.74	-25.7%
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	2,979,204.60	0.00	2,979,204.60	1,582,004.89	0.00	1,582,004.89	-46.9%
Unassigned/Unappropriated Amount		9790	0.00	(.03)	(.03)	0.00	(.03)	(.03)	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,692,468.14	2,919,391.22	7,611,859.36				
1) Fair Value Adjustment to Cash in County Treasury		9111	(142,806.00)	0.00	(142,806.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	100,000.00	0.00	100,000.00				
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	64,586.72	394,935.87	459,522.59				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	45,386.92	0.00	45,386.92				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	10,812.29	0.00	10,812.29				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			4,770,448.07	3,314,327.09	8,084,775.16				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,680,431.18	692,380.45	2,372,811.63				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	380,491.93	380,491.93				
6) TOTAL, LIABILITIES			1,680,431.18	1,072,872.38	2,753,303.56				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,090,016.89	2,241,454.71	5,331,471.60				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	623,045.00	0.00	623,045.00	623,045.00	0.00	623,045.00	0.0%
Education Protection Account State Aid - Current Year		8012	104,928.00	0.00	104,928.00	103,227.00	0.00	103,227.00	-1.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	60,385.18	0.00	60,385.18	62,498.00	0.00	62,498.00	3.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	11,828,056.50	0.00	11,828,056.50	12,083,065.00	0.00	12,083,065.00	2.2%
Unsecured Roll Taxes		8042	394,698.33	0.00	394,698.33	425,092.00	0.00	425,092.00	7.7%
Prior Years' Taxes		8043	(22,164.55)	0.00	(22,164.55)	(20,540.00)	0.00	(20,540.00)	-7.3%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			12,988,948.46	0.00	12,988,948.46	13,276,387.00	0.00	13,276,387.00	2.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	221,923.00	221,923.00	0.00	217,218.00	217,218.00	-2.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,988,948.46	221,923.00	13,210,871.46	13,276,387.00	217,218.00	13,493,605.00	2.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	124,316.89	124,316.89	0.00	108,184.00	108,184.00	-13.0%
Special Education Discretionary Grants		8182	0.00	5,195.00	5,195.00	0.00	4,723.00	4,723.00	-9.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		123,825.00	123,825.00		125,000.00	125,000.00	0.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		20,094.00	20,094.00		19,875.00	19,875.00	-1.1%
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		27,138.00	27,138.00		25,520.00	25,520.00	-6.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		0.00	0.00		0.00	0.00	0.0%
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	1,045,180.22	1,045,180.22	0.00	218,087.00	218,087.00	-79.1%
TOTAL, FEDERAL REVENUE			0.00	1,345,749.11	1,345,749.11	0.00	501,389.00	501,389.00	-62.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	21,174.00	0.00	21,174.00	24,504.00	0.00	24,504.00	15.7%
Lottery - Unrestricted and Instructional Materials		8560	86,623.16	41,608.80	128,231.96	88,423.00	34,850.00	123,273.00	-3.9%
Tax Relief Subventions									
Restricted Levies - Other		8575		0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
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		135,328.29	135,328.29		135,000.00	135,000.00	-0.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 8695	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		80,777.39	80,777.39		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,203.84	2,456,526.17	2,459,730.01	0.00	796,132.00	796,132.00	-67.6%
TOTAL, OTHER STATE REVENUE			111,001.00	2,714,240.65	2,825,241.65	112,927.00	1,132,482.00	1,245,409.00	-55.9%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	68,000.50	0.00	68,000.50	65,050.00	0.00	65,050.00	-4.3%
Interest		8660	98,668.38	0.00	98,668.38	50,000.00	0.00	50,000.00	-49.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(142,806.00)	0.00	(142,806.00)	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	0.00	90,680.93	90,680.93	0.00	104,572.00	104,572.00	15.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	274,086.63	302,201.66	576,288.29	189,649.00	148,650.00	338,299.00	-41.3%
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		367,731.00	367,731.00		328,245.00	328,245.00	-10.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			297,949.51	760,613.59	1,058,563.10	304,699.00	581,467.00	886,166.00	-16.3%
TOTAL, REVENUES			13,397,898.97	5,042,526.35	18,440,425.32	13,694,013.00	2,432,556.00	16,126,569.00	-12.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,254,593.46	819,175.28	4,073,768.74	3,773,296.00	867,939.00	4,641,235.00	13.9%
Certificated Pupil Support Salaries		1200	94,381.80	169,403.70	263,785.50	106,539.00	179,860.00	286,399.00	8.6%
Certificated Supervisors' and Administrators' Salaries		1300	607,943.61	4,800.00	612,743.61	667,553.00	0.00	667,553.00	8.9%
Other Certificated Salaries		1900	42,543.16	42,543.16	85,086.32	47,153.00	47,153.00	94,306.00	10.8%
TOTAL, CERTIFICATED SALARIES			3,999,462.03	1,035,922.14	5,035,384.17	4,594,541.00	1,094,952.00	5,689,493.00	13.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	209,762.14	260,680.12	470,442.26	290,477.00	264,758.00	555,235.00	18.0%
Classified Support Salaries		2200	906,614.94	299,066.30	1,205,681.24	1,226,355.00	242,681.00	1,469,036.00	21.8%
Classified Supervisors' and Administrators' Salaries		2300	340,069.93	4,800.00	344,869.93	370,694.00	0.00	370,694.00	7.5%
Clerical, Technical and Office Salaries		2400	801,152.93	41,977.06	843,129.99	804,668.00	19,971.00	824,639.00	-2.2%
Other Classified Salaries		2900	51,527.71	59,493.46	111,021.17	39,623.00	61,804.00	101,427.00	-8.6%
TOTAL, CLASSIFIED SALARIES			2,309,127.65	666,016.94	2,975,144.59	2,731,817.00	589,214.00	3,321,031.00	11.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	735,794.23	623,124.62	1,358,918.85	876,087.00	667,042.00	1,543,129.00	13.6%
PERS		3201-3202	540,462.13	134,184.72	674,646.85	686,334.00	155,607.00	841,941.00	24.8%
OASDI/Medicare/Alternative		3301-3302	217,437.36	62,347.75	279,785.11	276,083.00	60,953.00	337,036.00	20.5%

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	757,415.53	183,327.42	940,742.95	993,897.00	264,572.00	1,258,469.00	33.8%
Unemployment Insurance		3501-3502	28,337.75	7,889.24	36,226.99	3,663.00	842.00	4,505.00	-87.6%
Workers' Compensation		3601-3602	175,088.45	47,864.38	222,952.83	188,716.00	47,831.00	236,547.00	6.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,454,535.45	1,058,738.13	3,513,273.58	3,024,780.00	1,196,847.00	4,221,627.00	20.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	14,472.30	36,677.64	51,149.94	600.00	116,395.00	116,995.00	128.7%
Books and Other Reference Materials		4200	7,115.43	6,268.40	13,383.83	5,700.00	0.00	5,700.00	-57.4%
Materials and Supplies		4300	289,859.41	379,332.79	669,192.20	393,325.00	389,465.00	782,790.00	17.0%
Noncapitalized Equipment		4400	(47,415.06)	76,891.36	29,476.30	38,500.00	56,080.00	94,580.00	220.9%
Food		4700	0.00	2,636.45	2,636.45	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			264,032.08	501,806.64	765,838.72	438,125.00	561,940.00	1,000,065.00	30.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	47,784.34	29,601.43	77,385.77	29,650.00	33,300.00	62,950.00	-18.7%
Dues and Memberships		5300	26,179.97	340.00	26,519.97	30,225.00	640.00	30,865.00	16.4%
Insurance		5400 - 5450	163,603.26	2,730.00	166,333.26	125,806.00	3,000.00	128,806.00	-22.6%
Operations and Housekeeping Services		5500	344,237.50	0.00	344,237.50	289,300.00	0.00	289,300.00	-16.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,812.95	166,415.27	220,228.22	78,250.00	139,000.00	217,250.00	-1.4%
Transfers of Direct Costs		5710	(10,636.00)	10,636.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,629.04	(8,495.56)	2,133.48	4,100.00	(3,100.00)	1,000.00	-53.1%
Professional/Consulting Services and Operating Expenditures		5800	374,213.61	691,301.45	1,065,515.06	361,799.00	733,181.00	1,094,980.00	2.8%
Communications		5900	47,186.44	0.00	47,186.44	72,920.00	0.00	72,920.00	54.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,057,011.11	892,528.59	1,949,539.70	992,050.00	906,021.00	1,898,071.00	-2.6%
CAPITAL OUTLAY									
Land		6100	44,163.00	0.00	44,163.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	90,904.16	1,700.00	92,604.16	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	53,175.68	105,125.74	158,301.42	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	81,875.74	208,949.23	290,824.97	65,000.00	72,500.00	137,500.00	-52.7%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			270,118.58	315,774.97	585,893.55	65,000.00	72,500.00	137,500.00	-76.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	731,305.00	0.00	731,305.00	0.00	0.00	0.00	-100.0%
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	574,140.32	574,140.32	850,000.00	650,000.00	1,500,000.00	161.3%
Payments to County Offices		7142	0.00	165,621.00	165,621.00	0.00	110,000.00	110,000.00	-33.6%
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	91,639.88	0.00	91,639.88	90,625.00	0.00	90,625.00	-1.1%
Other Debt Service - Principal		7439	89,064.35	0.00	89,064.35	78,267.00	0.00	78,267.00	-12.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			912,009.23	739,761.32	1,651,770.55	1,018,892.00	760,000.00	1,778,892.00	7.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(73,463.00)	73,463.00	0.00	(64,393.00)	64,393.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	(20,123.00)	0.00	(20,123.00)	(22,395.00)	0.00	(22,395.00)	11.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(93,586.00)	73,463.00	(20,123.00)	(86,788.00)	64,393.00	(22,395.00)	11.3%
TOTAL EXPENDITURES			11,172,710.13	5,284,011.73	16,456,721.86	12,778,417.00	5,245,867.00	18,024,284.00	9.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	114,206.00	0.00	114,206.00	0.00	0.00	0.00	-100.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	31,007.72	0.00	31,007.72	186,259.00	0.00	186,259.00	500.7%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			145,213.72	0.00	145,213.72	186,259.00	0.00	186,259.00	28.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,824,782.80)	1,824,782.80	0.00	(2,237,349.00)	2,237,349.00	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			(1,824,782.80)	1,824,782.80	0.00	(2,237,349.00)	2,237,349.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,969,996.52)	1,824,782.80	(145,213.72)	(2,423,608.00)	2,237,349.00	(186,259.00)	28.3%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	12,988,948.46	221,923.00	13,210,871.46	13,276,387.00	217,218.00	13,493,605.00	2.1%
2) Federal Revenue		8100-8299	0.00	1,345,749.11	1,345,749.11	0.00	501,389.00	501,389.00	-62.7%
3) Other State Revenue		8300-8599	111,001.00	2,714,240.65	2,825,241.65	112,927.00	1,132,482.00	1,245,409.00	-55.9%
4) Other Local Revenue		8600-8799	297,949.51	760,613.59	1,058,563.10	304,699.00	581,467.00	886,166.00	-16.3%
5) TOTAL REVENUES			13,397,898.97	5,042,526.35	18,440,425.32	13,694,013.00	2,432,556.00	16,126,569.00	-12.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		4,916,762.11	3,023,054.66	7,939,816.77	5,838,795.00	3,339,159.00	9,177,954.00	15.6%
2) Instruction - Related Services	2000-2999		982,496.76	182,894.18	1,165,390.94	1,124,742.00	74,923.00	1,199,671.00	2.9%
3) Pupil Services	3000-3999		1,145,233.26	422,122.24	1,567,355.50	1,550,779.00	329,627.00	1,880,406.00	20.0%
4) Ancillary Services	4000-4999		129,085.71	0.00	129,085.71	57,500.00	0.00	57,500.00	-55.5%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,534,308.90	105,365.36	1,639,674.26	1,586,466.00	89,661.00	1,676,127.00	2.2%
8) Plant Services	8000-8999		1,552,814.16	810,813.97	2,363,628.13	1,601,243.00	652,491.00	2,253,734.00	-4.6%
9) Other Outgo	9000-9999	Except 7600-7699	912,009.23	739,761.32	1,651,770.55	1,018,892.00	760,000.00	1,778,892.00	7.7%
10) TOTAL EXPENDITURES			11,172,710.13	5,284,011.73	16,456,721.86	12,778,417.00	5,245,867.00	18,024,284.00	9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			2,225,188.84	(241,485.38)	1,983,703.46	915,596.00	(2,813,311.00)	(1,897,715.00)	-195.7%
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	145,213.72	0.00	145,213.72	186,259.00	0.00	186,259.00	28.3%
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	(1,824,782.80)	1,824,782.80	0.00	(2,237,349.00)	2,237,349.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,969,996.52)	1,824,782.80	(145,213.72)	(2,423,608.00)	2,237,349.00	(186,259.00)	28.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			255,192.32	1,583,297.42	1,838,489.74	(1,508,012.00)	(575,962.00)	(2,083,974.00)	-213.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,834,824.57	658,157.29	3,492,981.86	3,090,016.89	2,241,454.71	5,331,471.60	52.6%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,834,824.57	658,157.29	3,492,981.86	3,090,016.89	2,241,454.71	5,331,471.60	52.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,834,824.57	658,157.29	3,492,981.86	3,090,016.89	2,241,454.71	5,331,471.60	52.6%
2) Ending Balance, June 30 (E + F1e)			3,090,016.89	2,241,454.71	5,331,471.60	1,582,004.89	1,665,492.71	3,247,497.60	-39.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	10,812.29	0.00	10,812.29	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	2,241,454.74	2,241,454.74	0.00	1,665,492.74	1,665,492.74	-25.7%
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	2,979,204.60	0.00	2,979,204.60	1,582,004.89	0.00	1,582,004.89	-46.9%
Unassigned/Unappropriated Amount		9790	0.00	(.03)	(.03)	0.00	(.03)	(.03)	0.0%

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

40 75465 0000000
Form 01
D8A5SBWX9K(2022-23)

Coast Unified
San Luis Obispo County

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	537,293.00	537,293.00
6266	Educator Effectiveness, FY 2021-22	98,586.26	88,586.26
6300	Lottery: Instructional Materials	47,929.49	9,584.49
6547	Special Education Early Intervention Preschool Grant	11,342.43	11,342.43
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	67,999.06	25,999.06
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	11,120.11	11,120.11
7029	Child Nutrition: Food Service Staff Training Funds	669.74	669.74
7311	Classified School Employee Professional Development Block Grant	6,570.00	6,570.00
7412	A-G Access/Success Grant	75,000.00	56,250.00
7413	A-G Learning Loss Mitigation Grant	75,000.00	56,250.00
7435	Learning Recovery Emergency Block Grant	787,296.19	320,143.19
7810	Other Restricted State	4,474.00	0.00
9010	Other Restricted Local	518,174.46	541,684.46
Total, Restricted Balance		2,241,454.74	1,865,492.74

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	204,054.28	175,000.00	-14.2%
5) TOTAL, REVENUES			204,054.28	175,000.00	-14.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	196,243.86	175,000.00	-10.8%
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			196,243.86	175,000.00	-10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,810.42	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,810.42	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	231,292.55	New
b) Audit Adjustments		9793	223,482.13	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			223,482.13	231,292.55	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			223,482.13	231,292.55	3.5%
2) Ending Balance, June 30 (E + F1e)			231,292.55	231,292.55	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	231,292.55	231,292.55	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	231,292.55		
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			231,292.55		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			231,292.55		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	204,054.28	175,000.00	-14.2%
TOTAL, REVENUES			204,054.28	175,000.00	-14.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	196,243.86	175,000.00	-10.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			196,243.86	175,000.00	-10.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			196,243.86	175,000.00	-10.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	204,054.28	175,000.00	-14.2%
5) TOTAL, REVENUES			204,054.28	175,000.00	-14.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		196,243.86	175,000.00	-10.8%
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			196,243.86	175,000.00	-10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,810.42	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,810.42	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	231,292.55	New
b) Audit Adjustments		9793	223,482.13	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			223,482.13	231,292.55	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			223,482.13	231,292.55	3.5%
2) Ending Balance, June 30 (E + F1e)			231,292.55	231,292.55	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	231,292.55	231,292.55	0.0%
c) Committed					

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

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

Resource	Description	2022-23	2023-24
		Unaudited Actuals	Budget
8210	Student Activity Funds	231,292.55	231,292.55
Total, Restricted Balance		231,292.55	231,292.55

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	331,737.04	310,000.00	-6.6%
3) Other State Revenue		8300-8599	164,515.73	155,000.00	-5.8%
4) Other Local Revenue		8600-8799	4,649.56	1,150.00	-75.3%
5) TOTAL, REVENUES			500,902.33	466,150.00	-6.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	201,271.72	240,526.00	19.5%
3) Employee Benefits		3000-3999	87,108.26	159,918.00	83.6%
4) Books and Supplies		4000-4999	208,449.15	213,670.00	2.6%
5) Services and Other Operating Expenditures		5000-5999	14,957.92	15,700.00	5.0%
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	20,123.00	22,395.00	11.3%
9) TOTAL, EXPENDITURES			531,910.05	652,409.00	22.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,007.72)	(186,259.00)	500.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	31,007.72	186,259.00	500.7%
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			31,007.72	186,259.00	500.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,790.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,000.00		
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	65,098.69		
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			67,889.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	22,502.19		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	45,386.92		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			67,889.11		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	331,737.04	310,000.00	-6.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			331,737.04	310,000.00	-6.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	164,515.73	155,000.00	-5.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			164,515.73	155,000.00	-5.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	3,496.00	600.00	-82.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(296.07)	(200.00)	-32.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,449.63	750.00	-48.3%
TOTAL, OTHER LOCAL REVENUE			4,649.56	1,150.00	-75.3%
TOTAL, REVENUES			500,902.33	466,150.00	-6.9%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	135,498.62	166,703.00	23.0%
Classified Supervisors' and Administrators' Salaries		2300	65,773.10	73,823.00	12.2%
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			201,271.72	240,526.00	19.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	48,007.73	61,444.00	28.0%
OASDI/Medicare/Alternative		3301-3302	14,697.09	18,401.00	25.2%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	17,669.80	73,121.00	313.8%
Unemployment Insurance		3501-3502	953.60	121.00	-87.3%
Workers' Compensation		3601-3602	5,780.04	6,831.00	18.2%
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			87,108.26	159,918.00	83.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,856.71	13,370.00	4.0%
Noncapitalized Equipment		4400	0.00	2,000.00	New
Food		4700	195,592.44	198,500.00	1.5%
TOTAL, BOOKS AND SUPPLIES			208,449.15	213,870.00	2.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	66.80	400.00	498.8%
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	6,399.20	8,500.00	32.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,133.48)	(1,000.00)	-53.1%
Professional/Consulting Services and Operating Expenditures		5800	10,625.40	7,800.00	-26.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,957.92	15,700.00	5.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	20,123.00	22,395.00	11.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			20,123.00	22,395.00	11.3%
TOTAL, EXPENDITURES			531,910.05	652,408.00	22.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	31,007.72	186,259.00	500.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			31,007.72	186,259.00	500.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			31,007.72	186,259.00	500.7%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	331,737.04	310,000.00	-6.6%
3) Other State Revenue		8300-8599	164,515.73	155,000.00	-5.8%
4) Other Local Revenue		8600-8799	4,649.56	1,150.00	-75.3%
5) TOTAL, REVENUES			500,902.33	466,150.00	-6.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		511,787.05	630,014.00	23.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		20,123.00	22,395.00	11.3%
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			531,910.05	652,409.00	22.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(31,007.72)	(186,259.00)	500.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	31,007.72	186,259.00	500.7%
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			31,007.72	186,259.00	500.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(9,104.07)	5,000.00	-154.9%
5) TOTAL, REVENUES			(9,104.07)	5,000.00	-154.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,104.07)	5,000.00	-154.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	123,208.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(123,208.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(132,312.07)	5,000.00	-103.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	611,572.01	479,259.94	-21.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			611,572.01	479,259.94	-21.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			611,572.01	479,259.94	-21.6%
2) Ending Balance, June 30 (E + F1e)			479,259.94	484,259.94	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	479,259.94	484,259.94	1.0%
Board Directed Expenditures	0000	9760	479,259.94		
Board Directed Expenditures	0000	9760		484,259.94	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	498,731.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	(19,472.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			479,259.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			479,259.94		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,367.93	5,000.00	-51.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(19,472.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(9,104.07)	5,000.00	-154.9%
TOTAL, REVENUES			(9,104.07)	5,000.00	-154.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	123,208.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			123,208.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(123,208.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(9,104.07)	5,000.00	-154.9%
5) TOTAL, REVENUES			(9,104.07)	5,000.00	-154.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,104.07)	5,000.00	-154.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	123,208.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(123,208.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(132,312.07)	5,000.00	-103.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	611,572.01	479,259.94	-21.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			611,572.01	479,259.94	-21.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			611,572.01	479,259.94	-21.6%
2) Ending Balance, June 30 (E + F1e)			479,259.94	484,259.94	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	479,259.94	484,259.94	1.0%
Board Directed Expenditures	0000	9760	479,259.94		
Board Directed Expenditures	0000	9760		484,259.94	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,219.92	18,100.00	-5.8%
5) TOTAL, REVENUES			19,219.92	18,100.00	-5.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	206,910.15	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			206,910.15	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(187,690.23)	18,100.00	-109.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	123,208.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			123,208.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(64,482.23)	18,100.00	-128.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,482.35	.12	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,482.35	.12	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,482.35	.12	-100.0%
2) Ending Balance, June 30 (E + F1e)			.12	18,100.12	15,083,333.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	.12	18,100.12	15,083,333.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	41,159.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,053.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			39,106.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	39,106.01		
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			39,106.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			.12		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	(72.28)	100.00	-238.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,053.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	21,345.20	18,000.00	-15.7%
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			19,219.92	18,100.00	-5.8%
TOTAL, REVENUES			19,219.92	18,100.00	-5.8%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	175,601.34	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	31,308.81	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			206,910.15	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			206,910.15	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	123,208.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			123,208.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			123,208.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,219.92	18,100.00	-5.8%
5) TOTAL, REVENUES			19,219.92	18,100.00	-5.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		206,910.15	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			206,910.15	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(187,690.23)	18,100.00	-109.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	123,208.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			123,208.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(64,482.23)	18,100.00	-128.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,482.35	.12	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,482.35	.12	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,482.35	.12	-100.0%
2) Ending Balance, June 30 (E + F1e)			.12	18,100.12	15,083,333.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	.12	18,100.12	15,083,333.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
	9010	Other Restricted Local	.12	18,100.12
Total, Restricted Balance			.12	18,100.12

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(4,186.55)	0.00	-100.0%
5) TOTAL, REVENUES			(4,186.55)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	283,531.93	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			283,531.93	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(287,718.48)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	114,206.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			114,206.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(173,512.48)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,512.80	.32	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,512.80	.32	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,512.80	.32	-100.0%
2) Ending Balance, June 30 (E + F1e)			.32	.32	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	.32	.32	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,507.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,547.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			960.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	960.00		
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			960.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			.32		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	1,360.45	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,547.00)	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			(4,186.55)	0.00	-100.0%
TOTAL, REVENUES			(4,186.55)	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	283,531.93	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			283,531.93	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			283,531.93	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	114,206.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			114,206.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			114,206.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(4,186.55)	0.00	-100.0%
5) TOTAL, REVENUES			(4,186.55)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		283,531.93	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			283,531.93	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(287,718.48)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	114,206.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			114,206.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(173,512.48)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,512.80	.32	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,512.80	.32	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,512.80	.32	-100.0%
2) Ending Balance, June 30 (E + F1e)			.32	.32	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	.32	.32	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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,540.14	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,383,618.36	0.00	-100.0%
5) TOTAL, REVENUES			1,387,158.50	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,457,570.75	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,457,570.75	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(70,412.25)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(70,412.25)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,477,442.02	4,407,029.77	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,477,442.02	4,407,029.77	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,477,442.02	4,407,029.77	-1.6%
2) Ending Balance, June 30 (E + F1e)			4,407,029.77	4,407,029.77	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	4,407,029.77	4,407,029.77	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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,407,029.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,407,029.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,407,029.77		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	3,540.14	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,540.14	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,270,364.29	0.00	-100.0%
Unsecured Roll		8612	5,605.17	0.00	-100.0%
Prior Years' Taxes		8613	(1,010.66)	0.00	-100.0%
Supplemental Taxes		8614	43,447.90	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	65,211.66	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,383,618.36	0.00	-100.0%
TOTAL, REVENUES			1,387,158.50	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,355,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	102,570.75	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,457,570.75	0.00	-100.0%
TOTAL, EXPENDITURES			1,457,570.75	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,540.14	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,383,618.36	0.00	-100.0%
5) TOTAL, REVENUES			1,387,158.50	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,457,570.75	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,457,570.75	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(70,412.25)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(70,412.25)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,477,442.02	4,407,029.77	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,477,442.02	4,407,029.77	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,477,442.02	4,407,029.77	-1.6%
2) Ending Balance, June 30 (E + F1e)			4,407,029.77	4,407,029.77	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	4,407,029.77	4,407,029.77	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%

	Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
	9010	Other Restricted Local	4,407,029.77	4,407,029.77
Total, Restricted Balance			4,407,029.77	4,407,029.77

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	445.27	445.27	445.27	458.16	458.16	458.16
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	445.27	445.27	445.27	458.16	458.16	458.16
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	445.27	445.27	445.27	458.16	458.16	458.16
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	923,885.60		923,885.60			923,885.60
Work in Progress	2,241,252.40		2,241,252.40		2,230,677.40	10,575.00
Total capital assets not being depreciated	3,165,138.00	0.00	3,165,138.00	0.00	2,230,677.40	934,460.60
Capital assets being depreciated:						
Land Improvements	3,510,782.24	232,785.50	3,743,567.74	77,269.87		3,820,837.61
Buildings	38,716,819.02	530,143.64	39,246,962.66	471,775.68		39,718,738.34
Equipment	2,760,824.72	200,065.63	2,960,890.35	2,685,532.84		5,646,423.19
Total capital assets being depreciated	44,988,425.98	962,994.77	45,951,420.75	3,234,578.39	0.00	49,185,999.14
Accumulated Depreciation for:						
Land Improvements	(2,443,749.81)	(43,421.39)	(2,487,171.20)		113,591.81	(2,600,763.01)
Buildings	(19,459,941.54)	32,627.97	(19,427,313.57)		901,515.46	(20,328,829.03)
Equipment	(1,912,740.46)	(94,003.36)	(2,006,743.82)		202,766.82	(2,209,510.64)
Total accumulated depreciation	(23,816,431.81)	(104,796.78)	(23,921,228.59)	0.00	1,217,874.09	(25,139,102.68)
Total capital assets being depreciated, net excluding lease and subscription assets	21,171,994.17	858,197.99	22,030,192.16	3,234,578.39	1,217,874.09	24,046,896.46
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	24,337,132.17	858,197.99	25,195,330.16	3,234,578.39	3,448,551.49	24,981,357.06
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

Coast Unified
San Luis Obispo County

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title 1	Elem/Second School Relief II	ESSER III Emergency Relief	ESSER III Learning Loss	ESSER II Expanded Learning Opportunity	GEER II Expanded Learning Opportunity	ESSER III Expanded Learning Opportunity
FEDERAL CATALOG NUMBER	84,010						
RESOURCE CODE	3010	3212	3213	3214	3216	3217	3218
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over							
2. a. Current Year Award	123,825.00	157,166.87	581,788.50	145,476.60	11,272.65	5,021.12	41,643.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	123,825.00	157,166.87	581,788.50	145,476.60	11,272.65	5,021.12	41,643.00
3. Required Matching Funds/Other	12,217.82						
4. Total Available Award	136,042.82	157,166.87	581,788.50	145,476.60	11,272.65	5,021.12	41,643.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year			74,937.70	18,764.40			14,261.00
6. Cash Received in Current Year	118,120.00	157,166.87	506,850.80	126,712.20	11,272.65	5,021.12	27,382.00
7. Contributed Matching Funds	12,217.82						
8. Total Available (sum lines 5, 6, & 7)	130,337.82	157,166.87	581,788.50	145,476.60	11,272.65	5,021.12	41,643.00
EXPENDITURES							
9. Donor-Authorized Expenditures	136,042.82	157,166.87	680,255.88	55,539.94	11,272.65	8,520.12	57,044.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	136,042.82	157,166.87	680,255.88	55,539.94	11,272.65	8,520.12	57,044.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

Description	001	002	003	004	005	006	007
(line 8 minus line 9 plus line 12)		(5,705.00)	0.00	(98,467.38)		0.00	(3,499.00)
a. Unearned Revenue					89,936.66		(15,401.00)
b. Accounts Payable					89,936.66		
c. Accounts Receivable							
14. Unused Grant Award Calculation		5,705.00		98,467.38			3,499.00
(line 4 minus line 9)							15,401.00
15. If Carryover is allowed, enter line 14 amount here		0.00	0.00	(98,467.38)	89,936.66	0.00	(3,499.00)
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		123,825.00	157,166.87	680,255.88	55,539.94	11,272.65	8,520.12
							57,044.00

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

Coast Unified
San Luis Obispo County

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	ESSER III ELO State Reserve	ESSER III ASES	IDEA PL-94-142	Special Ed Preschool	Teacher Quality	Title III LEP	NSLP Equipment Assistance
FEDERAL CATALOG NUMBER			84,027	84,173	84,367	84,365	
RESOURCE CODE	3219	3225	3310	3315	4035	4203	5314
REVENUE OBJECT	8290	8290	8181	8182	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over							
2. a. Current Year Award	24,584.00	48,000.00	110,000.00	5,195.00	20,094.00	27,138.00	25,359.67
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	24,584.00	48,000.00	110,000.00	5,195.00	20,094.00	27,138.00	25,359.67
3. Required Matching Funds/Other			24,909.68	1,518.60	3,211.54	18,368.85	
4. Total Available Award							
(sum lines 1, 2d, & 3)	24,584.00	48,000.00	134,909.68	6,713.60	23,305.54	45,506.85	25,359.67
REVENUES							
5. Unearned Revenue Deferred from Prior Year	24,584.00						25,359.67
6. Cash Received in Current Year		48,000.00	14,316.89		20,094.00	27,138.00	
7. Contributed Matching Funds			24,909.68	1,518.60	3,211.54	18,368.85	
8. Total Available (sum lines 5, 6, & 7)	24,584.00	48,000.00	39,226.57	1,518.60	23,305.54	45,506.85	25,359.67
EXPENDITURES							
9. Donor-Authorized Expenditures	42,190.55		149,226.57	6,713.60	23,305.54	45,506.85	25,359.67
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	42,190.55	0.00	149,226.57	6,713.60	23,305.54	45,506.85	25,359.67
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)	(17,606.55)	48,000.00	(110,000.00)	(5,195.00)	0.00	0.00	0.00
a. Unearned Revenue		48,000.00					

Description	008	009	010	011	012	013	014
b. Accounts Payable							
c. Accounts Receivable	17,606.55			110,000.00	5,195.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	(17,606.55)	48,000.00	(14,316.89)		0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		48,000.00					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	42,190.55	0.00	124,316.89	5,195.00	20,094.00	27,138.00	25,359.67

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

Coast Unified
San Luis Obispo County

Description			015
FEDERAL PROGRAM NAME	AM Rescue Plan Homeless II		TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE	5634		
REVENUE OBJECT	8290		
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover			0.00
2. a. Current Year Award			
b. Transferability (ESSA)	3,291.00		1,329,855.41
c. Other Adjustments			0.00
d. Adj Curr Yr Award			0.00
(sum lines 2a, 2b, & 2c)			
3. Required Matching Funds/Other	3,291.00		1,329,855.41
4. Total Available Award			60,226.49
(sum lines 1, 2d, & 3)	3,291.00		1,390,081.90
REVENUES			
5. Unearned Revenue Deferred from Prior Year			
6. Cash Received in Current Year	7,363.00		165,269.77
7. Contributed Matching Funds			1,062,074.53
8. Total Available (sum lines 5, 6, & 7)			60,226.49
	7,363.00		1,287,570.79
EXPENDITURES			
9. Donor-Authorized Expenditures			
10. Non Donor-Authorized Expenditures	7,830.54		1,405,975.60
11. Total Expenditures (lines 9 & 10)			0.00
	7,830.54		1,405,975.60
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)			
a. Unearned Revenue	(467.54)		(118,404.81)
			137,936.66

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

Coast Unified
San Luis Obispo County

Description		015	
b. Accounts Payable			0.00
c. Accounts Receivable		467.54	256,341.47
14. Unused Grant Award Calculation (line 4 minus line 9)		(4,539.54)	(15,893.70)
15. If Carry over is allowed, enter line 14 amount here			48,000.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		7,830.54	1,345,749.11

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

Coast Unified
San Luis Obispo County

Description	001	002	003	004	005
STATE PROGRAM NAME					
RESOURCE CODE					
REVENUE OBJECT					
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover					0.00
2. a. Current Year Award	135,328.29	49,226.00	165,707.00	26,220.00	376,481.29
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	135,328.29	49,226.00	165,707.00	26,220.00	376,481.29
3. Required Matching Funds/Other					26,220.00
4. Total Available Award (sum lines 1, 2c, & 3)	135,328.29	49,226.00	165,707.00	52,440.00	402,701.29
REVENUES					
5. Unearned Revenue Deferred from Prior Year	121,795.46	59,311.00	73,528.95	21,494.88	276,130.29
6. Cash Received in Current Year	121,795.48	49,226.00	165,707.00	18,653.00	355,381.48
7. Contributed Matching Funds					26,220.00
8. Total Available (sum lines 5, 6, & 7)	243,590.94	108,537.00	239,235.95	44,873.00	657,731.77
EXPENDITURES					
9. Donor-Authorized Expenditures	135,328.29	24,440.29	80,777.39	52,440.00	314,480.85
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	135,328.29	24,440.29	80,777.39	52,440.00	314,480.85
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)	108,262.65	84,096.71	158,458.56	(7,567.00)	343,250.92
a. Unearned Revenue		84,096.71	158,458.56		242,555.27
b. Accounts Payable	121,795.46				121,795.46
c. Accounts Receivable	13,532.82			7,567.00	21,099.82

Description	001	002	003	004	005
14. Unused Grant Award Calculation (line 4 minus line 9)		0.00	24,785.71	84,929.61	(21,494.88)
15. If Carryover is allowed, enter line 14 amount here					88,220.44
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	135,328.30		24,440.29	80,777.39	21,494.88
				26,220.00	0.00
					288,260.86

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

Coast Unified
San Luis Obispo County

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

Description		001
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)		0.00
		0.00

Coast Unified
 San Luis Obispo County
 2022-23 Unaudited Actuals
 FEDERAL AWARDS
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
 BALANCES

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

Coast Unified
San Luis Obispo County

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Expanded Learning (ELOP)	Educator Effectiveness	Lottery Instructional Materials	Special Education	SpEd Dispute Prev & Resolution	SpEd Early Preschool Grant	Art, Music Ins. Grant
RESOURCE CODE	2600	6286	6300	6500	6536	6547	6762
REVENUE OBJECT	8590	8590	8560	8097/8792	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	147,814.00	170,908.97	51,659.16		6,923.00	41,224.00	
2. a. Current Year Award	489,358.00	45,456.00	39,151.75	570,830.00		18,497.00	152,415.00
b. Other Adjustments				99,350.00			
c. Adj Curr Yr Award (sum lines 2a & 2b)	489,358.00	45,456.00	39,151.75	670,180.00	0.00	18,497.00	152,415.00
3. Required Matching Funds/Other				1,092,029.25			
4. Total Available Award (sum lines 1, 2c, & 3)	637,172.00	216,364.97	90,810.91	1,762,209.25	6,923.00	59,721.00	152,415.00
REVENUES							
5. Cash Received in Current Year	489,358.00	45,456.00	28,593.75	608,359.00		18,497.00	152,415.00
6. Amounts Included in Line 5 for Prior Year Adjustments				18,824.00			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	10,558.00	42,997.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	10,558.00	42,997.00	0.00	0.00	0.00
8. Contributed Matching Funds				1,092,029.25			
9. Total Available (sum lines 5, 7c, & 8)	489,358.00	45,456.00	39,151.75	1,743,385.25	0.00	18,497.00	152,415.00
EXPENDITURES							
10. Donor-Authorized Expenditures	99,880.00	117,778.71	42,881.42	1,762,209.25	6,923.00	48,378.57	84,415.94
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	99,880.00	117,778.71	42,881.42	1,762,209.25	6,923.00	48,378.57	84,415.94

Description	001	002	003	004	005	006	007
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	537,292.00	98,586.26	47,929.49	0.00	0.00	11,342.43	67,999.06

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

Coast Unified
San Luis Obispo County

Description	008	009	010	011	012	013	TOTAL
STATE PROGRAM NAME							
RESOURCE CODE	7028	7029	7311	7412	7413	7435	
REVENUE OBJECT	8520	8520	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	37,049.19	2,339.74	6,570.00	56,250.00	56,250.00		576,988.06
2. a. Current Year Award				18,750.00	18,750.00	849,627.00	2,202,834.75
b. Other Adjustments							99,350.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	18,750.00	18,750.00	849,627.00	2,302,184.75
3. Required Matching Funds/Other							1,092,029.25
4. Total Av available Award (sum lines 1, 2c, & 3)	37,049.19	2,339.74	6,570.00	75,000.00	75,000.00	849,627.00	3,971,202.06
REVENUES							
5. Cash Received in Current Year							1,342,678.75
6. Amounts Included in Line 5 for Prior Year Adjustments							18,824.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	18,750.00	18,750.00	849,627.00	940,682.00
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	18,750.00	18,750.00	849,627.00	940,682.00
8. Contributed Matching Funds							1,092,029.25
9. Total Av available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	18,750.00	18,750.00	849,627.00	3,375,390.00
EXPENDITURES							
10. Donor-Authorized Expenditures	25,929.08	1,670.00				62,330.81	2,252,396.78
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	25,929.08	1,670.00	0.00	0.00	0.00	62,330.81	2,252,396.78

Description	008	009	010	011	012	013
RESTRICTED ENDING BALANCE						
13. Current Year						
(line 4 minus line 10)	11,120.11	669.74	6,570.00	75,000.00	75,000.00	787,296.19
						1,718,805.28

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME							
RESOURCE CODE	Peaceleader Funds 9001	SIPE 9055	LHS Scholarship Program 9540	Local Ed Billing OPT 9640	Cal Shape Grant 9650	Transportation Reimburse H2S 9723	Student Run Enterprises 9871
REVENUE OBJECT	8694	8699	8694	8699	8590	8590	8694/8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	8,514.89	21,512.20	35,945.90	1,628.01			16,025.28
2. a. Current Year Award	300.00	14,735.32	7,470.00	94,473.00	96,948.00	252,148.00	104,497.34
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	300.00	14,735.32	7,470.00	94,473.00	96,948.00	252,148.00	104,497.34
3. Required Matching Funds/Other		6,590.00					
4. Total Available Award (sum lines 1, 2c, & 3)	8,814.89	42,837.52	43,415.90	96,101.01	96,948.00	252,148.00	120,522.62
REVENUES							
5. Cash Received in Current Year		14,735.32	7,470.00	94,473.00	96,948.00	252,148.00	104,497.34
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	300.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	300.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds		6,590.00					
9. Total Available (sum lines 5, 7c, & 8)	300.00	21,325.32	7,470.00	94,473.00	96,948.00	252,148.00	104,497.34
EXPENDITURES							
10. Donor-Authorized Expenditures	836.93	20,756.16	4,010.44	81.04	38,779.20		78,401.27
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	001	002	003	004	005	006	007
(line 10 plus line 11)		836.93	20,756.16	4,010.44	81.04	38,779.20	0.00
RESTRICTED ENDING BALANCE							78,401.27
13. Current Year							
(line 4 minus line 10)		7,977.96	22,081.36	39,405.46	96,019.97	58,168.80	252,148.00
							42,121.35

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

Coast Unified
San Luis Obispo County

Description		TOTAL
LOCAL PROGRAM NAME		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		83,626.28
2. a. Current Year Award		570,571.66
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)		
3. Required Matching Funds/Other		570,571.66
4. Total Available Award (sum lines 1, 2c, & 3)		6,590.00
		660,787.94
REVENUES		
5. Cash Received in Current Year		570,271.66
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		
b. Noncurrent Accounts Receivable		300.00
c. Current Accounts Receivable (line 7a minus line 7b)		0.00
8. Contributed Matching Funds		300.00
9. Total Available (sum lines 5, 7c, & 8)		6,590.00
		577,161.66
EXPENDITURES		
10. Donor-Authorized Expenditures		
11. Non Donor-Authorized Expenditures		142,865.04
12. Total Expenditures (line 10 plus line 11)		0.00
		142,865.04

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

Coast Unified
San Luis Obispo County

Description	
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	517,922.90

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

40 75465 0000000
Form CEA
D8A5SBWX9K(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	5,035,384.17	301	0.00	303	5,035,384.17	305	0.00		307	5,035,384.17	309
2000 - Classified Salaries	2,975,144.59	311	5,400.00	313	2,969,744.59	315	466,111.43		317	2,503,633.16	319
3000 - Employee Benefits	3,513,273.58	321	602.67	323	3,512,670.91	325	237,972.26		327	3,274,698.65	329
4000 - Books, Supplies Equip Replace. (6500)	765,838.72	331	22,073.32	333	743,765.40	335	246,292.95		337	497,472.45	339
5000 - Services . & 7300 - Indirect Costs	1,929,416.70	341	16,498.60	343	1,912,918.10	345	173,130.14		347	1,739,787.96	349
TOTAL					14,174,483.17	365	TOTAL			13,050,976.39	369

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

40 75465 0000000
Form CEA
D8A5SBWX9K(2022-23)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	6,504,118.71	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	6,504,118.71	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.	49.84%	
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)	49.84%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	5.16%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	13,050,976.39
5. Deficiency Amount (Part III, Line 3 times Line 4)	673,430.38

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	6,690,400.00		6,690,400.00		1,355,000.00	5,335,400.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	2,162,890.08		2,162,890.08		71,853.06	2,091,037.02	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	11,970,860.00		11,970,860.00		0.00	11,970,860.00	
Total/Net OPEB Liability	38,495.00		38,495.00			38,495.00	
Compensated Absences Payable	50,938.24		50,938.24	8,254.87		59,193.11	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	20,913,583.32	0.00	20,913,583.32	8,254.87	1,426,853.06	19,494,985.13	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	16,601,935.58
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,405,975.60
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	427,029.41
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	180,704.23
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	145,213.72
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				752,947.36
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	31,007.72
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)				14,474,020.34
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				445.27
B. Expenditures per ADA (Line I.E divided by Line II.A)				32,506.17

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.)	14,390,004.17	31,386.33
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)	14,390,004.17	31,386.33
B. Required effort (Line A.2 times 90%)	12,951,003.75	28,247.70
C. Current year expenditures (Line I.E and Line II.B)	14,474,020.34	32,506.17
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>MOE Met</p>	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	<p>0.00%</p>	<p>0.00%</p>
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p>Total adjustments to base expenditures</p>	<p>0.00</p>	<p>0.00</p>

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2021-22 Actual			2022-23 Actual		
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	10,591,787.35		10,591,787.35			11,520,040.79
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	457.65		457.65			445.27
ADJUSTMENTS TO PRIOR YEAR LIMIT						
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 e)						
B. CURRENT YEAR GANN ADA	2022-23 P2 Report			2023-24 P2 Estimate		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	445.27		445.27	458.16		458.16
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)			445.27			458.16
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2022-23 Actual			2023-24 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	60,385.18		60,385.18	62,498.00		62,498.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	11,828,056.50		11,828,056.50	12,083,065.00		12,083,065.00
5. Unsecured Roll Taxes (Object 8042)	394,698.33		394,698.33	425,092.00		425,092.00
6. Prior Years' Taxes (Object 8043)	(22,164.55)		(22,164.55)	(20,540.00)		(20,540.00)
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00

	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)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
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)	12,260,975.46	0.00	12,260,975.46	12,550,115.00	0.00	12,550,115.00
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)	12,260,975.46	0.00	12,260,975.46	12,550,115.00	0.00	12,550,115.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			110,512.39			134,145.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	639,717.06		639,717.06	652,491.00		652,491.00
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)	639,717.06	0.00	750,229.45	652,491.00	0.00	786,636.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)						
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	727,973.00		727,973.00	726,272.00		726,272.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	0.00		0.00	0.00		0.00
	727,973.00	0.00	727,973.00	726,272.00	0.00	726,272.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	18,440,425.32		18,440,425.32	16,126,569.00		16,126,569.00

California Dept of Education
SACS Financial Reporting Software - SACS V6.1
File: GANN_District, Version 3

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) 773,388.19
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) 10,750,414.15

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) 7.19%

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) 1,098,818.97
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,892.58

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	8,280.00
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)	142,008.35
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,252,999.90
9. Carry-Forward Adjustment (Part IV, Line F)	14,094.03
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,267,093.93
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	7,834,733.94
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,090,150.30
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,539,795.77
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	129,085.71
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)	539,468.27
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)	9,337.44
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,833,072.98
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)	196,243.86
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	316,194.61
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)	13,488,082.88
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	9.29%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	9.39%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	1,252,999.90
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	74,833.41
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.74%) times Part III, Line B19); zero if negative	14,094.03
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.74%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.79%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	14,094.03
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	14,094.03

Approved
indirect
cost rate: 9.74%
Highest
rate used
in any
program: 8.79%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	125,051.82	10,991.00	8.79%
01	3310	139,463.57	9,763.00	7.00%
01	4035	21,578.54	1,727.00	8.00%
01	6500	971,465.93	50,982.00	5.25%
13	5310	316,194.61	20,123.00	6.36%

Unaudited Actuals
2022-23 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

40 75465 0000000
Form L
D8A5SBWX9K(2022-23)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	153,383.93		49,202.11	202,586.04
2. State Lottery Revenue	8560	86,623.16		41,608.80	128,231.96
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)		240,007.09	0.00	90,810.91	330,818.00
B. EXPENDITURES AND OTHER FINANCING USES					
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	65,017.96		42,881.42	107,899.38
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	39,451.22			39,451.22
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)		104,469.18	0.00	42,881.42	147,350.60
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	135,537.91	0.00	47,929.49	183,467.40
D. COMMENTS:					

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

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

	Teacher Full-Time Equivalents					Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)		
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	333.48	139,256.38	5,135.00	1,975,081.33	0.00	441,368.67	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals								
0001 Pre-Kindergarten								
1110 Regular Education, K-12		1.00	3.00	5.50	60.00		117.00	
3100 Alternative Schools								
3200 Continuation Schools								
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Career Technical Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)				2.00	3.00		16.00	
6000 ROC/P								
Other Goals								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
Other Funds								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	0.00	1.00	3.00	7.50	63.00	0.00	133.00	

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch, CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals 0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
	Regular Education, K-12	8,034,374.86	2,412,657.06	10,447,031.92	1,310,959.45		11,757,991.37
	Alternative Schools	0.00	0.00	0.00	0.00		0.00
	Continuation Schools	304,369.50	0.00	304,369.50	38,194.20		342,563.70
	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
	Community Day Schools	27,908.26	0.00	27,908.26	3,502.10		31,410.36
	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
	Career Technical Education	210,068.37	0.00	210,068.37	26,360.70		236,429.07
	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
	Bilingual	0.00	0.00	0.00	0.00		0.00
Other Goals 5000-5999 6000	Migrant Education	0.00	0.00	0.00	0.00		0.00
	Special Education	1,577,236.53	148,517.80	1,725,754.33	216,558.54		1,942,312.87
	Regional Occupational Ctr/Prg (ROCP)	0.00	0.00	0.00	0.00		0.00
	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
Other Costs 8000	Community Services	0.00	0.00	0.00	0.00		0.00
	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
	Food Services					61,597.87	61,597.87
	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					388,546.80	388,546.80
Other Funds ----	Other Outgo					1,796,984.27	1,796,984.27
	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)				64,222.27		64,222.27
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(20,123.00)		(20,123.00)
Total General Fund and Charter Schools Funds Expenditures		10,153,957.52	2,551,174.86	12,715,132.38	1,539,674.26	2,247,128.94	16,601,935.58

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	6,458,805.89	0.00	251,615.89	701,941.11	492,926.26	0.00	129,085.71	0.00	0.00	0.00	0.00	8,034,374.86
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	266,613.79	0.00	0.00	37,755.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	304,369.50
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	27,908.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,908.26
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	210,068.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	210,068.37
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	976,420.46	0.00	0.00	34,488.37	219,308.49	347,019.21	0.00	0.00	0.00	0.00	0.00	1,577,236.53
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		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
Total Direct Charged Costs		7,939,816.77	0.00	251,615.89	774,185.19	712,234.75	347,019.21	129,085.71	0.00	0.00	0.00	0.00	10,153,957.52

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	143,355.53	1,881,029.84	388,271.69	2,412,657.06
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,369.33	94,051.49	53,096.98	148,517.80
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		144,724.86	1,975,081.33	441,368.67	2,561,174.86

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	539,468.27
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	8,280.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,108,156.41
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,892.58
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,659,797.26
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	10,153,957.52
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,561,174.86
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	12,715,132.38
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	511,787.05
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	511,787.05
D.	Total Direct Charged and Allocated Costs (B3 + C5)	13,226,919.43
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (ASID)	12.55%

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)	61,597.87				61,597.87
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			388,546.80		388,546.80
Other Outgo (Objects 1000 - 7999)				1,796,984.27	1,796,984.27
Total Other Costs	61,597.87	0.00	388,546.80	1,796,984.27	2,247,128.94

Coast Unified
San Luis Obispo County

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

40 75465 0000000
Form SEAS
D8A5SBWX9K(2022-23)

Current LEA:	40-75465-0000000 Coast Unified	
Selected SELPA:	AJ	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELLAS FOR THIS LEA		
ID	SELPA-TITLE	DATE APPROVED
		(from Form SEA)
AJ	San Luis Obispo County	

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

40 75465 0000000
Form SIAA
D8A5SBWX9K(2022-23)

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	2,133.48	0.00	0.00	(20,123.00)				
Other Sources/Uses Detail					0.00	145,213.72		
Fund Reconciliation							45,386.92	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,133.48)	20,123.00	0.00				
Other Sources/Uses Detail					31,007.72	0.00		
Fund Reconciliation							0.00	45,386.92
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	123,208.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
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					123,208.00	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					114,206.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

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

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

40 75465 0000000
Form SIAA
D8A5SBWX9K(2022-23)

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
TOTALS	2,133.48	(2,133.48)	20,123.00	(20,123.00)	268,421.72	268,421.72	45,386.92	45,386.92

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

Coast Unified

San Luis Obispo County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

EXP-POSITIVE - (Warning) - 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**

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

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	4400	(\$50,321.59)
Explanation: This was an audit adjustment for 2021/22.			
13	5310	8660	(\$296.07)
Explanation: Revenues follow expenditures in this fund which leaves a negative balance much of the year.			
25	9010	8660	(\$72.28)
Explanation: This fund ran negative for a portion of the year.			

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
17	0000	(\$9,104.07)

Explanation: This was an audit adjustment for 2021/22.

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	\$38,495.00	\$38,495.00

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 (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate. **Exception**

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C is \$9.29 %
Explanation: Expenses have been reviewed and we feel that this is correct.

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

Unaudited Actuals
Budget 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Coast Unified

San Luis Obispo 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)

WWC - 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.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
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).	<u>Passed</u>

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

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

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

EXP-POSITIVE - (Warning) - 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**

INTRAID-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
13	5310	8660	(\$200.00)

Explanation: Revenues follow expenses in this fund and we anticipate a negative interest amount at the end of the year.

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**