N O T I C E

BOARD MEETING OF THE BELLEVUE UNION SCHOOL

DISTRICT BOARD OF TRUSTEES WILL BE HELD ON

Tuesday October 10, 2023

5:30 PM OPEN SESSION

IN PERSON at 3150 EDUCATION DR

BELLEVUE UNION SCHOOL DISTRICT

3150 EDUCATION DRIVE SANTA ROSA, CA 95407

DATED: October 6, 2023

Michael Kellison
SECRETARY TO THE BOARD
AND DISTRICT SUPERINTENDENT

POSTED: October 6, 2023

BELLEVUE UNION SCHOOL DISTRICT
Special Board Meeting
BUSD District Office
3150 Education Dr
Tuesday, October 10, 2023

AGENDA

1. Open Session 5:30 pm

   1.1. Call To Order

   1.2. Flag Salute

   1.3. Consider Agenda Adjustment

   1.4. Public Comment

   At this time, members of the public may express opinions or make statements regarding issues pertinent to the District. Action may not be taken on statements or testimony made regarding any item not on the agenda, per Government Code 54954.2. There will be a limit of three minutes placed on each individual making a statement and a total 30 minute time allocation. Persons wishing to comment should complete the public comment form and give it to the Superintendent prior to the start of the public comment.

   Because this is the time for the public to comment, it is our time to hear from you. Although Government Code Section 54954.2(a) limits the ability of Board Members to respond to public comments we want you to know that we are listening to you carefully.

2. Action

   2.1. Consider Approval of Revised FY 2022-23 Unaudited Actuals Fiscal Report

3. Planning

October 17, 2023	Regular Board Meeting	5:30 pm	**BUSD District Office** 3150 Education Drive

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Notice
The Bellevue Union School District complies with the Americans with Disabilities Act. Should you require special accommodations, or more information about accessibility, please contact the Superintendent's Office by calling (707)542-5197 x2.
All efforts will be made for reasonable accommodations.

Agenda available in Spanish upon request. Orden del día disponible en español si se solicita.

District Employees, parents and community members shall treat each other with civility, courtesy and respect.
Civility Policy (BP 1313)

Bellevue Union School District

Agenda Item for Board Meeting of October 10, 2023

Agenda Category: Review & Action

Agenda Item Title: Consider Approval of Revised FY 2022-23 Unaudited Actuals Fiscal Report

Prepared By: Chris J. Kim, CBO

Background:

The Unaudited Actuals Fiscal Report is a district prepared year end financial statement utilizing the State of California's Account Code Structure for all relevant District Funds. This report includes an overview of all financial activity in the District for FY 2022-23 (the prior fiscal year) and identifies unused funds and reserves that are carried forward into future years. This report will likewise be utilized by the District's external auditors in the preparation of the official audited report.

The District presented its FY 2022-23 Unaudited Actuals on September 12, 2023. Since that time, the Sonoma County Office of Education has required revisions to several supplemental forms which are included in the report. The required revisions include:

1. FORM PCRAF: FTE Allocation Factors were adjusted between the Categories "Pupil Support Services" and "Other Instructional Resources."

2. FORM CEA: A revised methodology adjusted the District's percentage from 60.86% down to 57.70%, which is 2.30% below the 60% minimum for Elementary School Districts. An application for exemption has been filed with the County Office of Education.

3. FORM ASSET / DEBT: Adjustments were made to the categories and columns where capital assets and net pension liabilities were reported to reflect the most recent audit report.

Recommended Action:

The above revision to Form CEA requires a re-certification of the Unaudited Actuals. The District's recommendation is therefore to approve the revisions as presented.

Supporting Documents:

Revised Fiscal Year 2022-23 Unaudited Actuals Report and Presentation

Bellevue Union School District

Revised Unaudited Actuals

Fiscal Year 2022-2023

Presented to the Board:

October 10, 2023

Section 1:

Introduction

Presentation

Narrative Report

Financial Summary

School District Certification

FY 2022-23 Financial Summary

BELLEVUE UNION SCHOOL DISTRICT

Fiscal Year 2022-23

Year End Unaudited Actuals

Statement of Reserves

Chris J. Kim, Ed.D, MBA

Chief Business Official

ckim@busd.org

September 12, 2023

BELLEVUE UNION SCHOOL DISTRICT

Subsequent Year Budget & LCAP

In June of the Prior Fiscal Year Develop the Budget for the Following Fiscal Year

2nd Interim

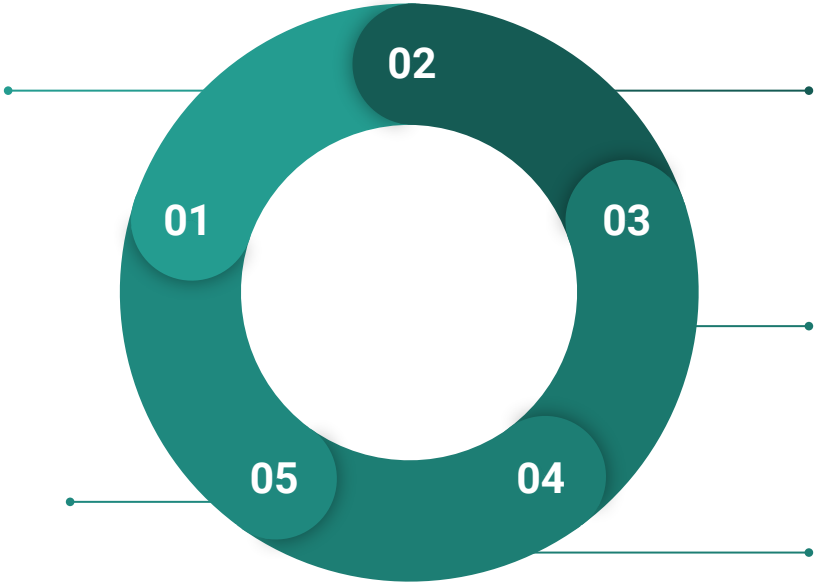
In March of the Current Fiscal Year, update Budget Assumptions (enrollment & ADA, Revenue, Expenditures).

Governor's Budget Proposal

Proposed 2023-24 California Budget in January

Audit

In January of the Current Fiscal Year, book Audit Adjustments. *NOTE: This updates Beginning Fund Balances in CY.*



45 Day Budget Revision

In August of the Current Fiscal Year, Update the Budget based on State Revenue Adjustments. FY 2022/23 Included an additional LCAP Revision.

Prior Year Unaudited Actuals

In September of the Current Fiscal Year, close the Financial Books for the Prior Fiscal Year. *NOTE: This updates Beginning Fund Balances in the Current Fiscal Year.*

1st Interim

In December of the Current Fiscal Year, update Budget Assumptions (enrollment & ADA, Revenue, Expenditures).

School Budget Cycle

BELLEVUE UNION SCHOOL DISTRICT

	Audited Actual	*Audited Actual*	*Audited Actual*	*Audited Actual*	***P2 Certified***	*45 Day Budget Revision*
Bellevue Union SD	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Enrollment (w/COE) *	1,652	1,628	1,556	1,487	1,551	1,615
Actual ADA	1,570	1,548	1,548	1,316	1,411	1,469
Funded ADA **	1,640	1,557	1,548	1,534	1,495	1,469
ADA "Hold Harmless" Factor	*Prior Year*	*Prior Year*	*Current Year*	*Prior Year*	*3-PY Average*	*Current Year*
% ADA to Enrollment	*95%*	→	→	→	→	*91%*

* Total Enrollment includes students enrolled through the County Office of Education, but excludes non ADA generating TK Students at Census Day.

BELLEVUE UNION SCHOOL DISTRICT

REVENUE	Unrestricted	Restricted	Combined
LCFF	**$21,068,887**	**$399,396**	**$21,468,283**
Federal	$0	$3,780,870	$3,780,870
State	$808,432	$8,716,418	$9,524,850
Local	$423,347	$1,511,400	$1,934,747
Total	$22,300,666	$14,408,084	$36,708,750
	61%	*39%*	*100%*

LCFF REVENUE (Key Variables. Not an Exhaustive List)

Unrestricted: Base Grant + Grade Span Adjust = $14.59 Million

Unrestricted: Supp. & Conc. Grants = $5.87 Million

Unrestricted: Transportation + TK Add-On = $589,975

Restricted: Special Education Property Taxes = $399,396

LCFF Revenue

BELLEVUE UNION SCHOOL DISTRICT

REVENUE	Unrestricted	Restricted	Combined
LCFF	$21,068,887	$399,396	$21,468,283
Federal	**$0**	**$3,780,870**	**$3,780,870**
State	$808,432	$8,716,418	$9,524,850
Local	$423,347	$1,511,400	$1,934,747
Total	$22,300,666	$14,408,084	$36,708,750
	0%	*100%*	*100%*

FEDERAL REVENUE (Key Variables. Not an Exhaustive List)

Restricted: Title I - Title IV = $712,741 (Ongoing)

Restricted: Special Education Entitlement = $506,736 (Ongoing)

Restricted: ESSER/GEER Funding = $2,499,250 (One Time)

BELLEVUE UNION SCHOOL DISTRICT

REVENUE	Unrestricted	Restricted	Combined
LCFF	$21,068,887	$399,396	$21,468,283
Federal	$0	$3,780,870	$3,780,870
State	**$808,432**	**$8,716,418**	**$9,524,850**
Local	$423,347	$1,511,400	$1,934,747
Total	$22,300,666	$14,408,084	$36,708,750
	8%	*92%*	*100%*

STATE REVENUE (Key Variables. Not an Exhaustive List)

Unrestricted: Block + Lottery + Trsp = $808,431 (Ongoing)

Restricted: STRS On-Behalf = $788,408 (Ongoing)

Restricted: ELO + ASES = $3,831,774 (Ongoing)

Restricted: Arts, Music Block Grant = $819,307 (One Time)

Restricted: Learning Loss Recovery = $2,400,750 (One Time)

BELLEVUE UNION SCHOOL DISTRICT

REVENUE	Unrestricted	Restricted	Combined
LCFF	$21,068,887	$399,396	$21,468,283
Federal	$0	$3,780,870	$3,780,870
State	$808,432	$8,716,418	$9,524,850
Local	**$423,347**	**$1,511,400**	**$1,934,747**
Total	$22,300,666	$14,408,084	$36,708,750
	22%	*78%*	*100%*

LOCAL REVENUE (Key Variables. Not an Exhaustive List)

Unrestricted: Interest + Clearing = $386,351 (Ongoing)

Restricted: Sp. Ed. Property Taxes = $1,322,310 (Ongoing)

Restricted: Redev. Property Taxes = $158,563 (Ongoing)

Restricted: Kitchen Infrastructure = $352,875 (One Time)

Restricted: CDPH = $76,667 (One Time)

Local Revenue

BELLEVUE UNION SCHOOL DISTRICT

EXPENDITURES	Unrestricted	Restricted	Combined	
Certificated Salaries	$7,236,760	$2,214,320	$9,451,080	*29%*
Classified Salaries	$3,034,797	$2,201,686	$5,236,483	*16%*
Benefits	$3,789,364	$2,459,210	$6,248,574	*19%*
Books and Supplies	$223,594	$1,893,831	$2,117,425	*6%*
Services & Op. Exp.	$2,906,096	$7,130,232	$10,036,328	*30%*
Indirect Costs	-$368,906	$368,906	$0	*0%*
Total Expenditures	$16,821,705	$16,268,185	$33,089,890	
	51%	*49%*	*100%*	

Overall Expenditures

BELLEVUE UNION SCHOOL DISTRICT

EXPENDITURES	Unrestricted	%	Base + Supplemental and Concentration Grant Funded (Key Variables. Not an Exhaustive List)
Certificated Salaries	$7,236,760	43%	Teachers (68.9 FTE) + Admin. (5.0 FTE)
Classified Salaries	$3,034,797	18%	Lit. Para/IA/FEF/Ofc. Mgr./Nurse Ast./Cust./SS (46.2 FTE) + Admin. (4.125 FTE)
Benefits	$3,789,364	23%	Health & Wellness + Statutory Benefits
Books and Supplies	$223,594	1%	Instructional Materials, Office Supplies, Software/Hardware (Technology)
Services & Op. Exp.	$2,906,096	17%	Transp. ($1,598,356) + Ins., Legal, Audit ($495,675) + Operational Services (Utilities/Phone)
Indirect Costs	-$368,906	-2%	Indirect Cost Recovery from Restricted Funds (State Rate)
Total	$16,821,705	100%	--- 51% of Overall District Operating Expenditures

EXPENDITURES (Unrestricted)

BELLEVUE UNION SCHOOL DISTRICT

EXPENDITURES	Restricted	%	Special Education (Key Variables. Not an Exhaustive List)
Certificated Salaries	$1,661,218	27%	Cert. Salaries: SDC/RSP Teachers (14.8 FTE) + Psych/Speech (2.8 FTE) + Admin. (1.5 FTE)
Classified Salaries	$451,025	7%	Class. Salaries: SDC IA (13.15 FTE) + Admin (0.625 FTE)
Benefits	$769,808	13%	Health & Wellness + Statutory Benefits
Supplies	$80,269	1%	Instructional Materials + Health Service Supplies
Services & Op. Exp.	$1,621,561	27%	Sub-Agreements w/ Speech, Psych, Counseling, PT., IEP Driven NPS/NPA Placements
Services & Op. Exp.	$1,512,000	25%	Sonoma County Office of Education Fee for Service
Total	$6,095,882	100%	--- 18.5% of Overall District Operating Expenditures

Contribution Revenue from Unrestricted *= $3,809,313*

Resources: *6500, 6536, 6546, 6547, 3305, 3308, 3315 /* ***Object*** *1000 - 7999*

Special Education (Restricted) Expenditures

BELLEVUE UNION SCHOOL DISTRICT

EXPENDITURES	Restricted	%	Maintenance and Operations (Key Variables. Not an Exhaustive List)
Classified Salaries	$275,233	21%	Maintenance & Custodial
Benefits	$125,886	9%	Health & Wellness + Statutory Benefits
Supplies	$214,053	16%	Custodial, Maintenance, Grounds Supplies + Fuel
Services & Op. Exp.	$720,391	54%	Utilities, Outsourced Services (Electrical, Plumbing), Security
Total	$1,335,563	100%	--- 4% of Overall District Operating Expenditures

Contribution Revenue from Unrestricted *= $903,996*

Resources: *8150 /* ***Object*** *1000-7999*

Maintenance and Operations (Restricted) Expenditures

BELLEVUE UNION SCHOOL DISTRICT

EXPENDITURES	Restricted	%	Expanded Learning Op. Program + After School Education
Certificated Salaries	$400,509	11%	Cert. Salaries: Teacher Summer School Hours + Admin. (1.0 FTE)
Classified Salaries	$165,635	5%	Class. Salaries: IA, Student Supervisors, Office Staff Summer School Hours
Benefits	$184,942	5%	Health & Wellness + Statutory Benefits
Supplies	$399,817	11%	Instructional Materials and Supplies
Services & Op. Exp.	$2,204,167	62%	Sub-Agreement w/ Napa County Office of Education
Indirect Cost	$214,552	6%	Indirect Cost Recovery from Restricted Funds (State Rate)
Total	$3,569,621	100%	--- 10.8% of Overall District Operating Expenditures

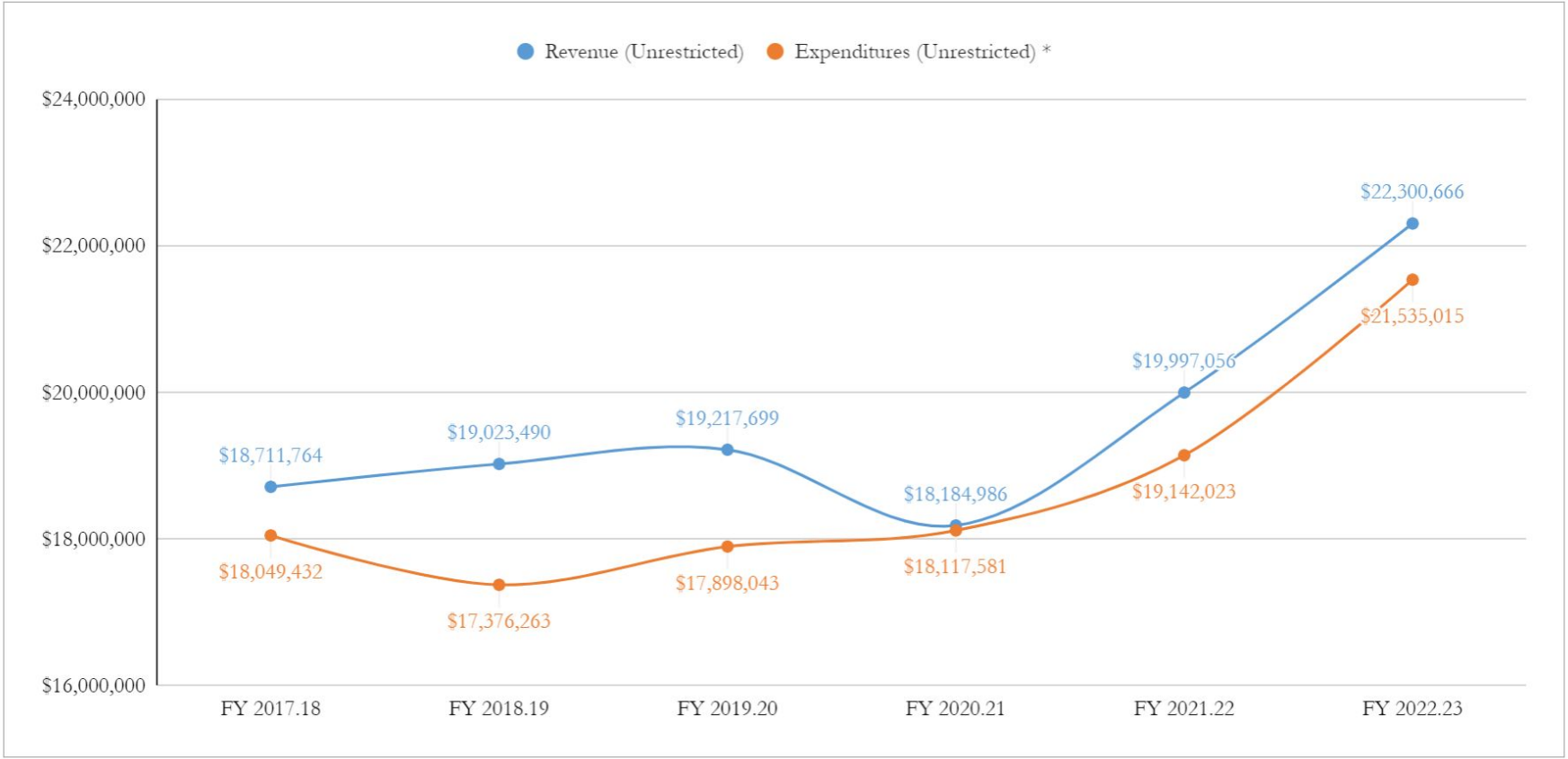
ELO and ASES (Restricted) Expenditures

BELLEVUE UNION SCHOOL DISTRICT

EXPENDITURES	Restricted	%	ESSER / GEER (COVID Supplemental)
Certificated Salaries	$233,699	9%	Cert. Salaries: Counselors
Classified Salaries	$323,771	13%	Class. Salaries: Instructional Assistants + Literacy Paraprofessionals
Benefits	$275,272	11%	Health & Wellness + Statutory Benefits
Supplies	$877,105	35%	Instructional Materials and Supplemental Technology
Services & Op. Exp.	$647,234	26%	Intervention, Professional Development
Indirect Cost	$142,170	6%	Indirect Cost Recovery from Restricted Funds (State Rate)
Total	$2,499,250	100%	--- 7.5% of Overall District Operating Expenditures

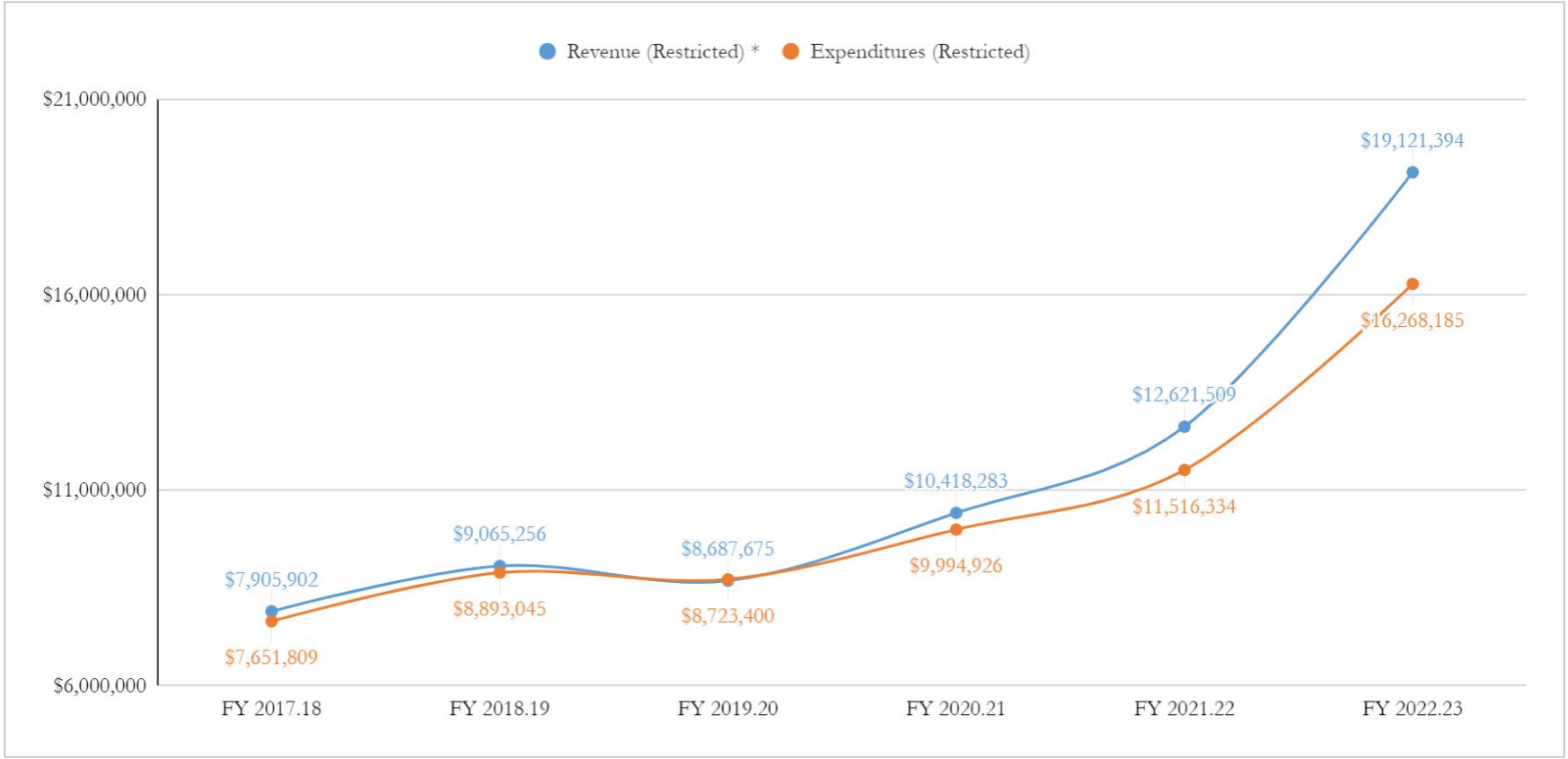
ESSER / GEER (Restricted) Expenditures

BELLEVUE UNION SCHOOL DISTRICT



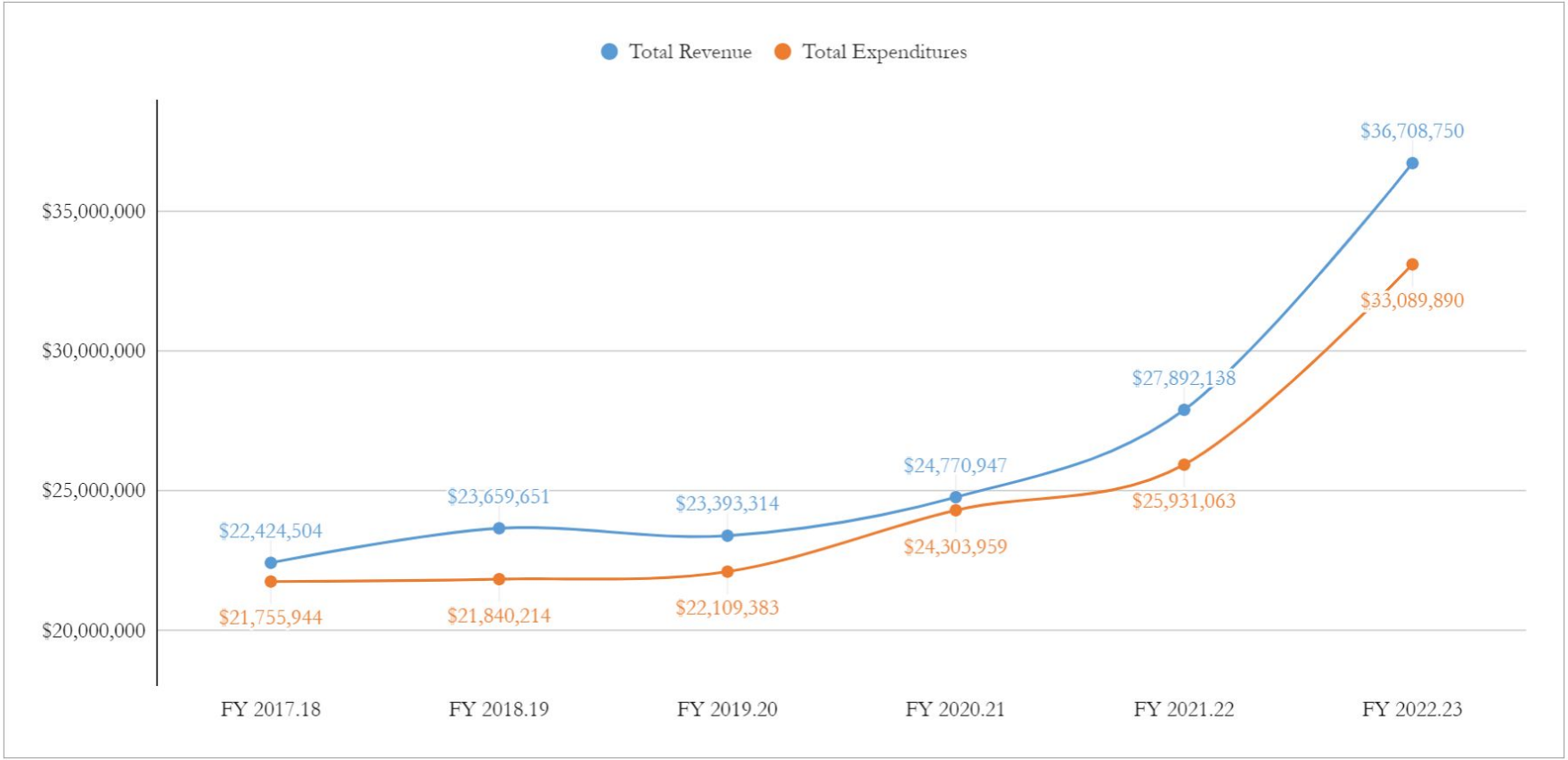
UNRESTRICTED

BELLEVUE UNION SCHOOL DISTRICT



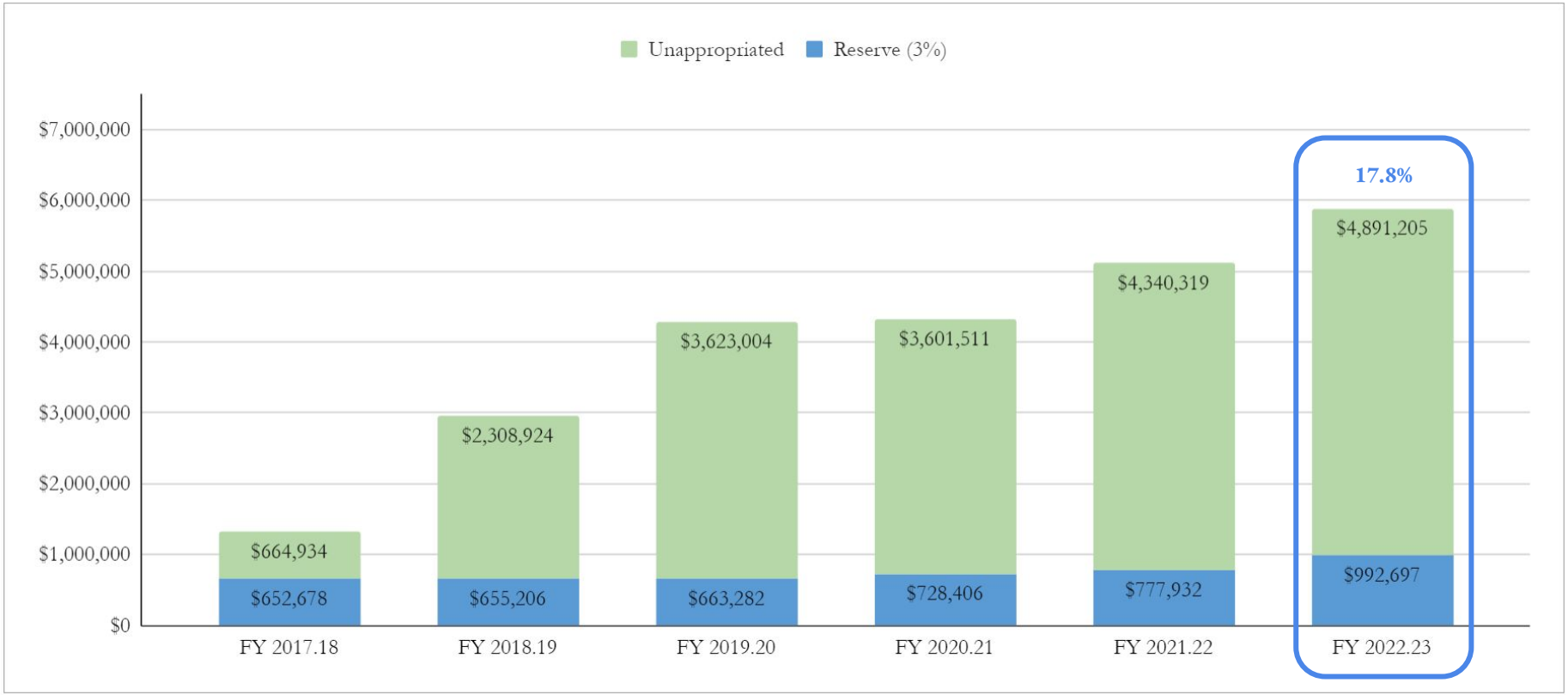
RESTRICTED

BELLEVUE UNION SCHOOL DISTRICT



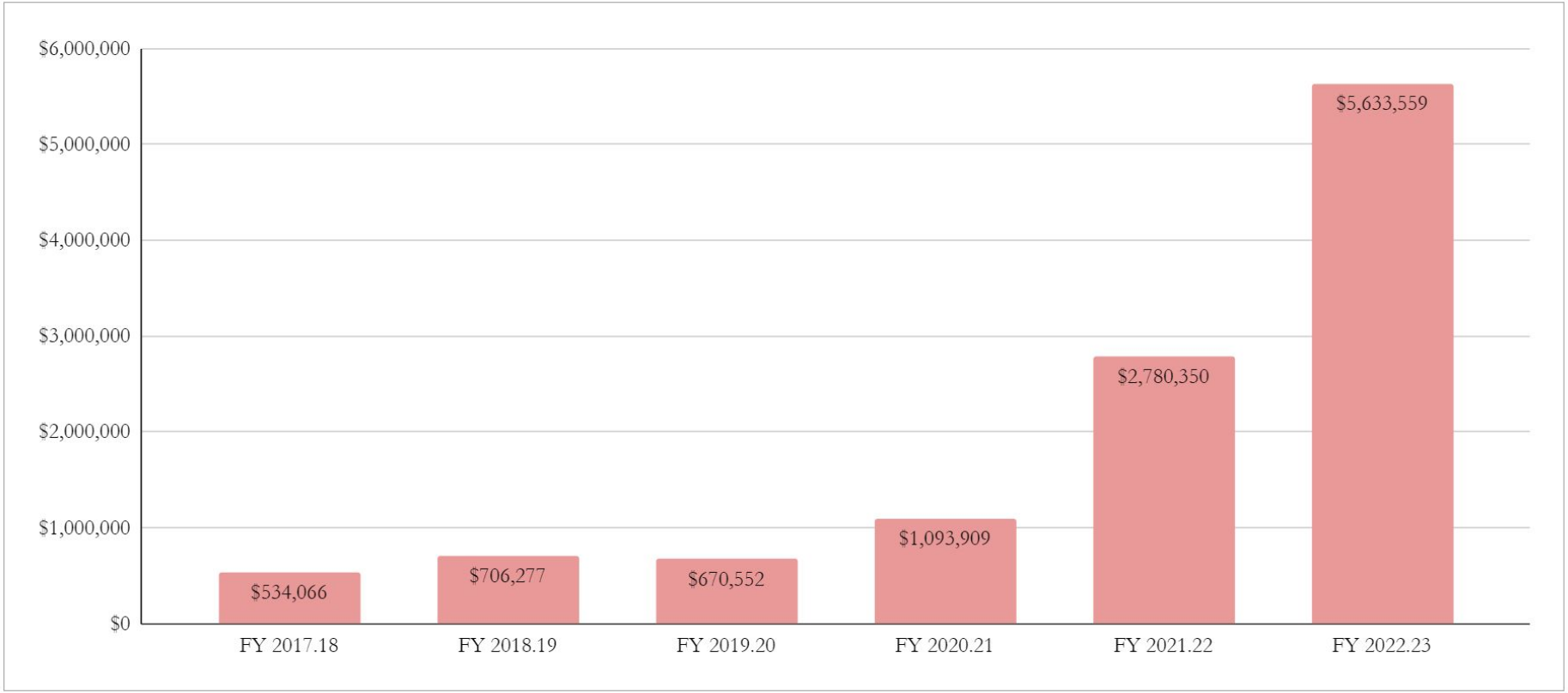
UNRESTRICTED + *RESTRICTED*

BELLEVUE UNION SCHOOL DISTRICT



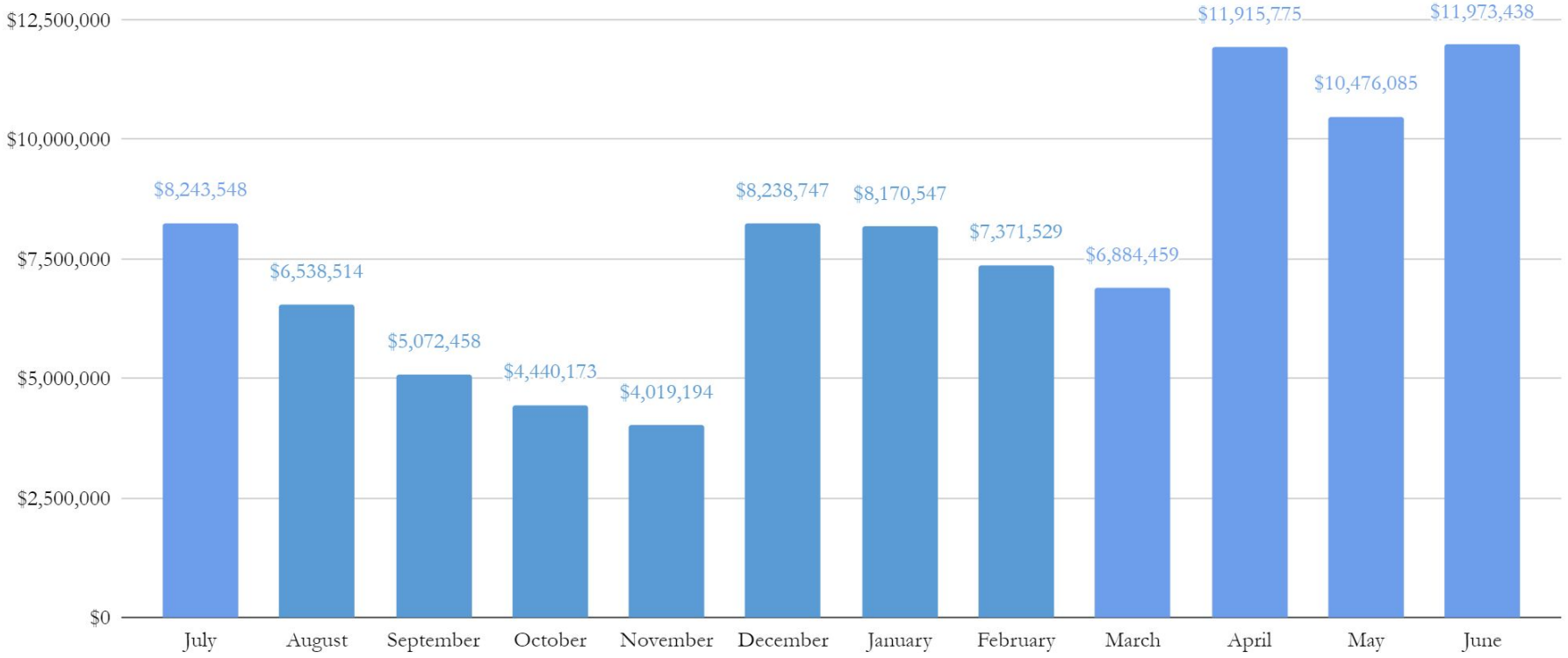
UNRESTRICTED FUND BALANCE

BELLEVUE UNION SCHOOL DISTRICT



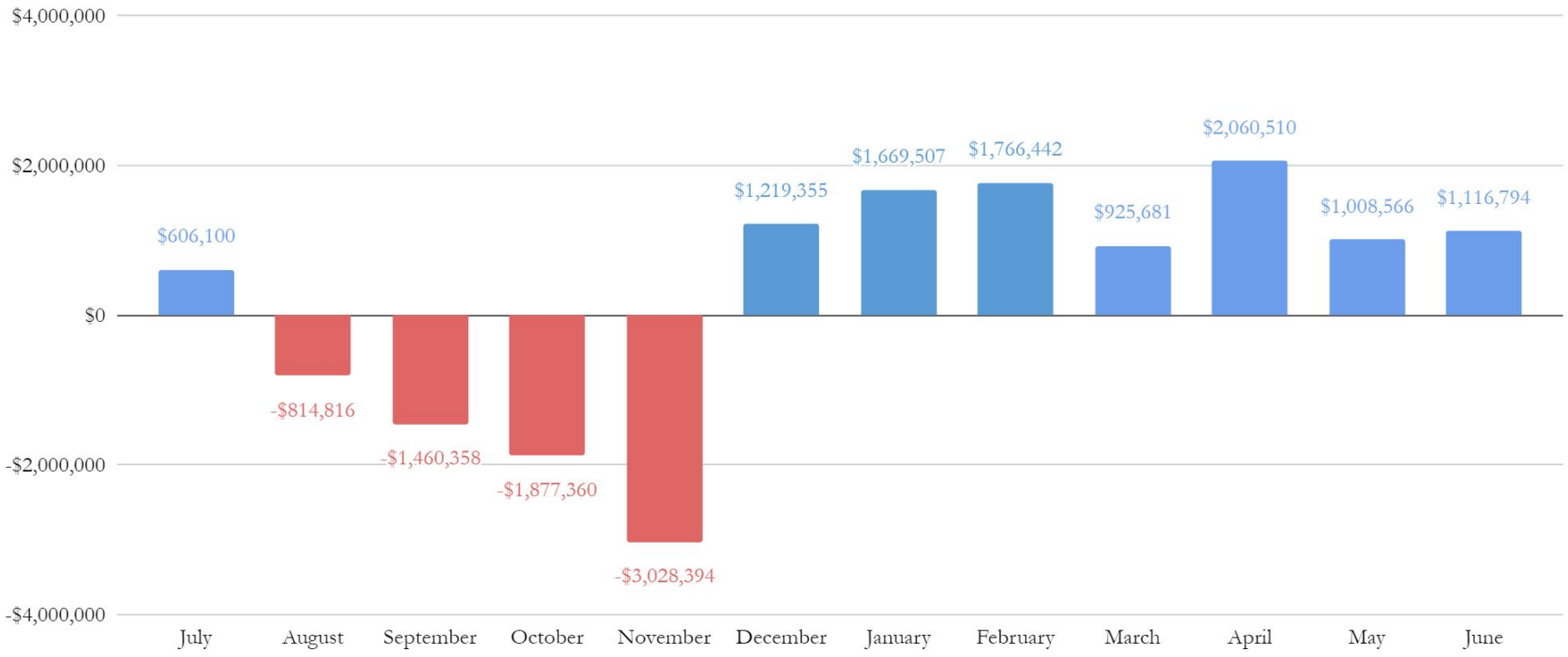
RESTRICTED FUND BALANCE

BELLEVUE UNION SCHOOL DISTRICT



FY 2022/23 CASH FLOW

BELLEVUE UNION SCHOOL DISTRICT



FY 2017/18 CASH FLOW

BELLEVUE UNION SCHOOL DISTRICT

REVENUE	Restricted
State	$1,966,843
Total	$1,966,843

REVENUE (Key Variables)
CDE Eligible Contract (Includes Prior Year Revenue Accrued)

EXPENDITURES	Restricted
Contract & Indirect	$1,962,110
Total	$1,962,110

EXPENDITURE (Key Variables)
North Bay Children's Center

NET	Restricted
Beginning Fund Balance	$33,000
+ Revenue	$1,966,843
- Expenditures	$1,962,110
Projected Ending	$37,733

NOTES:
Audited Actuals
Unaudited Actuals

BELLEVUE UNION SCHOOL DISTRICT

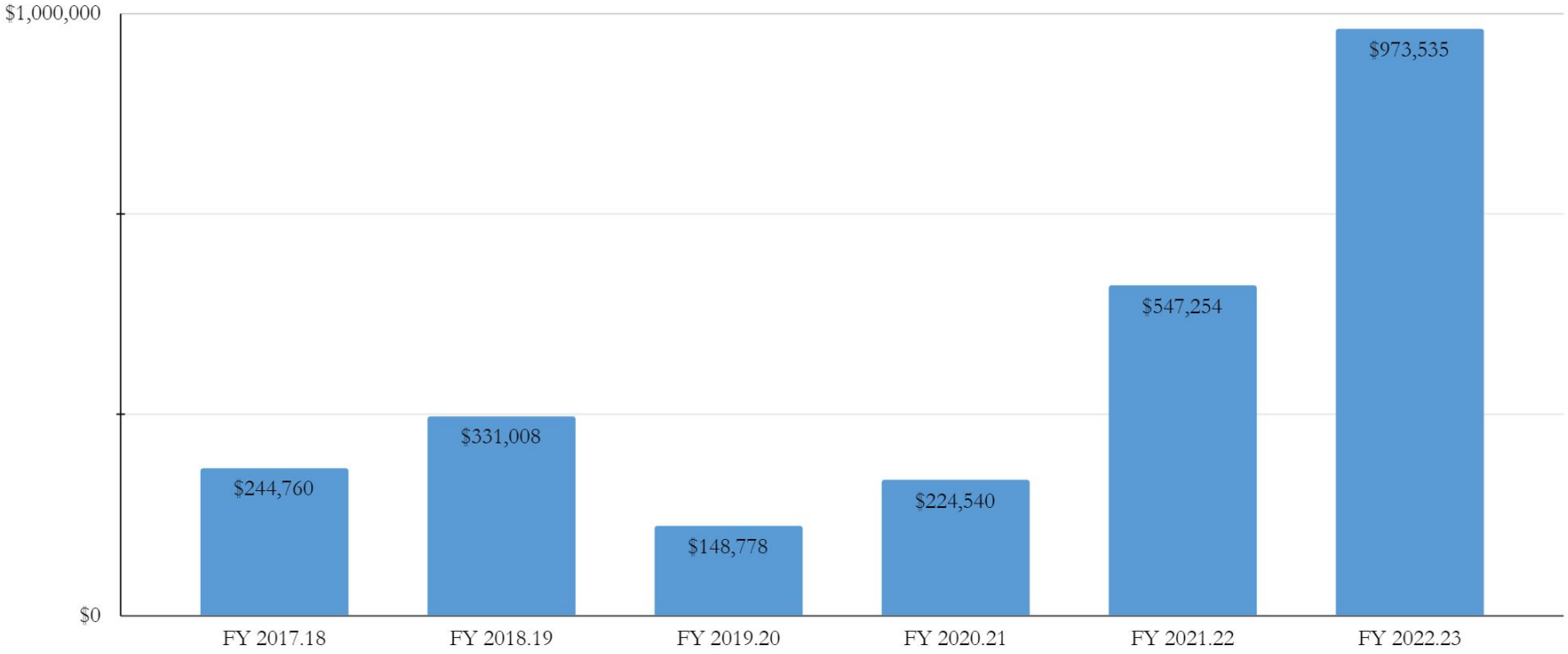
REVENUE	Restricted	REVENUE (Key Variables)
Federal	$1,219,437	Federal Claims Reimbursement
State	$537,547	State Claims Reimbursement
Local & Contr.	$8,890	Interest
Total	$1,765,875	

EXPENDITURES	Restricted	EXPENDITURE (Key Variables)
Classified Salaries	$365,652	Food Service Mgr. + Cooks + Kitchen Operators + Dishwashers (7.5 FTE)
Benefits	$156,776	Health & Wellness + Statutory Benefits
Supplies	$440,628	Food and Milk
Services & Op. Exp.	$375,547	Includes Outsourced Vended Meals
Total	$1,338,603	

NET	Restricted	NOTES:
Beginning Fund Balance	$547,254	Audited Actuals
+ Revenue	$1,765,875	
- Expenditures	$1,338,603	
Ending Fund Balance	$974,526	Unaudited Actuals

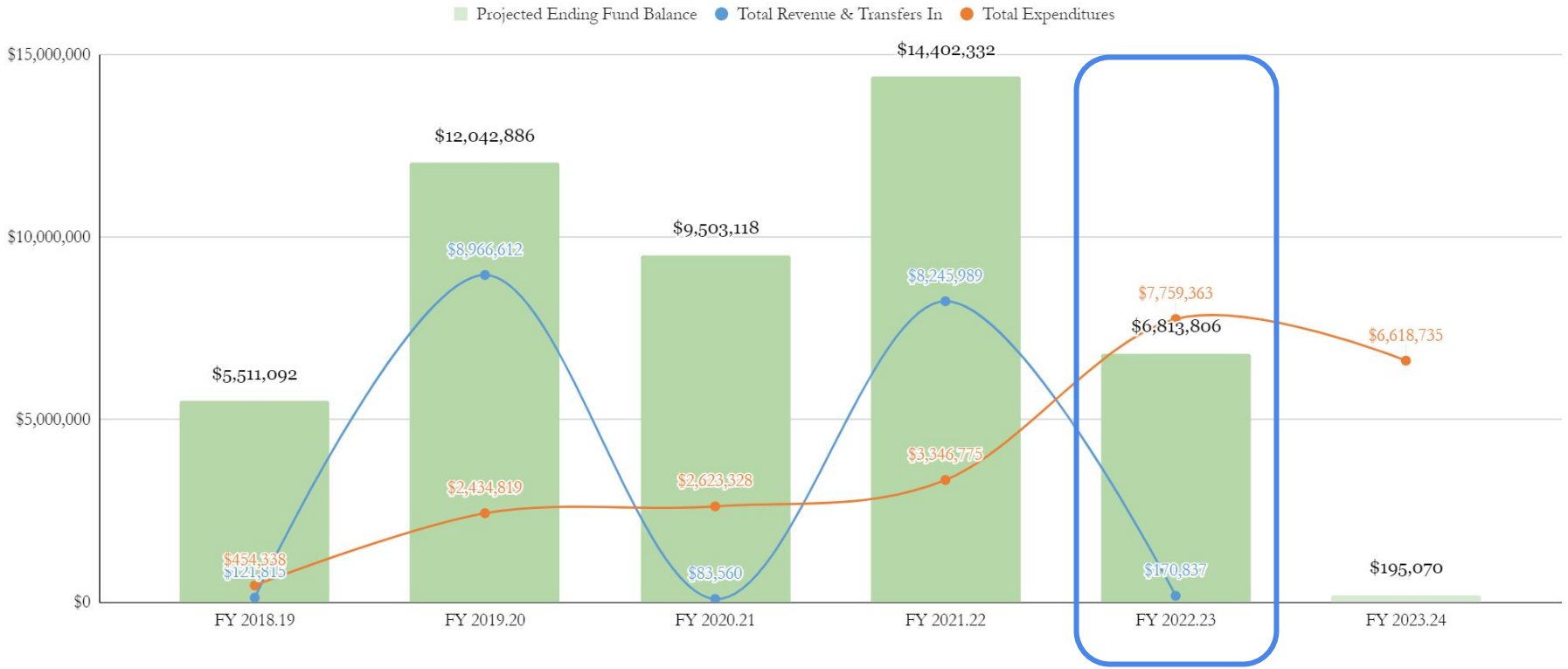
Child Nutrition (Fund 13)

BELLEVUE UNION SCHOOL DISTRICT



Child Nutrition (Fund 13) Fund Balance

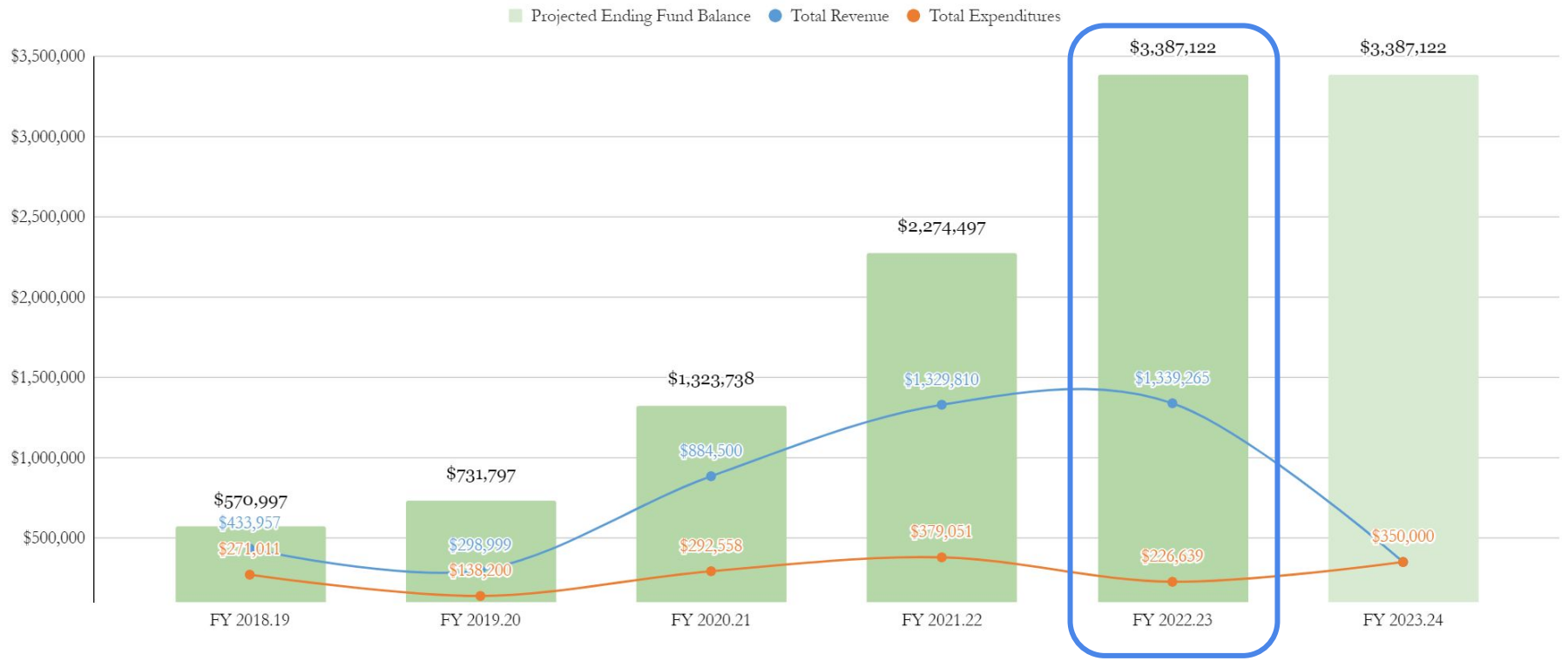
BELLEVUE UNION SCHOOL DISTRICT



NOTE: Election of 2020, Series A (Par Value $9 Million), Series B (Par Value $8.475 Million). Series C (TBD), Estimated Remaining $10.5 Million (before taxes & fees).

Facilities Bond (Fund 21)

BELLEVUE UNION SCHOOL DISTRICT



Developer Fees (Fund 25)

BELLEVUE UNION SCHOOL DISTRICT

1. Negotiated Salary & Benefits Increases Over Step and Column
2. Audit of FY 2022/23 Financials
3. Future General Enrollment Outcomes

DATE: September 12, 2023

TO: Board of Trustees, Bellevue Union School District
Michael Kellison, Superintendent

FROM: Chris J. Kim, Chief Business Official

SUBJECT: Fiscal Year 2022.23 Unaudited Actuals

INTRODUCTION:

This document presents a comprehensive overview and analysis of the Bellevue Union School District's unaudited, actual financial activity for the fiscal year 2022.23 (the previous year). This report reflects the District's unwavering commitment to scrutinize and refine its budget, thereby facilitating informed fiscal recommendations to the Board of Trustees. It should be considered in conjunction with the District's FY 2023-24 45-Day Budget Revision, which was submitted to the Board of Trustees on August 15, 2023.

The Unaudited Actuals report serves as a vital tool for understanding how the District concluded the preceding fiscal year. It also provides a historical perspective by pointing to data back to FY 2017/18. The report begins with an examination of enrollment and funded Average Daily Attendance (ADA) figures, proceeds to delineate crucial revenue and expenditure components, identifies the components of the District's ending fund balance (reserves), an analysis of the District's Special Education program and programs funded through one-time sources, and offers insights into various programmatic funds, such as Child Development, Child Nutrition, and Facilities Funds.

ENROLLMENT AND ADA:

Average Daily Attendance (ADA) is a critical metric used to determine school funding. It is employed primarily in the context of K-12 public education and is essential for allocating resources to schools and school districts. ADA serves as the basis for allocating state and sometimes federal funds to school districts. The more students a district has in daily attendance, the more funding it generally receives. This funding helps cover various educational expenses, including teacher salaries, instructional materials, facilities maintenance, and support services.

In the fiscal year 2022.23, the Bellevue Union School District registered total enrollment of 1,551 students, encompassing those enrolled through the County Office of Education. Of those enrolled students, the District registered an Average Daily Attendance (ADA) figure of 1,411, which translates to

an attendance rate of 91%. For historical context, in fiscal year 2018/19, the District's enrollment stood at 1,652 students, with an ADA of 1,570 students, yielding an attendance rate of 95%.

In California's school funding system, there are two essential terms to understand: "Funded ADA" and "Actual ADA," with the concept of "hold harmless" playing a crucial role in the funding equation: Funded ADA represents the number of students for whom a school or school district receives funding from the state. It is used as the basis for allocating state funds to schools and districts. This figure is typically calculated based on historical attendance data and is used to determine the initial funding allocation for a school or district in a given fiscal year. Actual ADA, on the other hand, is the real-time count of students who attend school on a daily basis. It is determined by taking attendance records during the school year, providing an accurate reflection of the number of students physically present in classrooms each day.

The "hold harmless" provision is designed to protect schools and districts from sudden drops in enrollment that could result in significant funding reductions. It ensures that a school or district will receive funding based on a previous, higher ADA figure, even if their current Actual ADA is lower. This helps maintain financial stability during periods of declining enrollment. Over time, as enrollment stabilizes or increases, the district's funding will be adjusted to reflect the most current Actual ADA figures. "Hold harmless" provisions are a financial safeguard to prevent abrupt budgetary crisis resulting from enrollment fluctuations, giving schools and districts some financial predictability during changing demographic trends.

In the context of the Bellevue Union School District, it's noteworthy that in the fiscal year 2022.23, while Actual ADA was 1,411 students, Funded ADA was set at a rate of 1,495, a result of the "hold harmless" provision. This provision granted the District the “protection” of calculating ADA based on the average over the preceding three fiscal years. Importantly, it should be emphasized that in the fiscal year 2023/24 (the current budget year), the District's Funded ADA aligns directly with the Actual ADA, marking a transition from the hold harmless provision's impact on the District’s funding calculation.

GENERAL FUND (FUND 01) REVENUE:

In California school districts, funding sources are typically categorized into two main types: unrestricted and restricted funds. These categories represent different sources of revenue and come with varying degrees of flexibility in how the funds can be used. Unrestricted funds provide school districts with a high degree of flexibility in how they can be used. Districts have broad discretion to allocate these funds to various operational needs, including salaries and benefits, utilities, instructional materials, and other day-to-day expenses. Restricted funds are earmarked for specific purposes or programs, and school districts must use these funds in accordance with the designated restrictions. The restrictions can be set by federal, state, or local authorities, as well as grant providers. Unrestricted funds are typically channeled into the district's general fund, which is a broad, all-encompassing fund used to cover a wide range of operational expenses. This fund supports the core functions of the school district.

In the fiscal year 2022.23, the Bellevue Union School District commenced with an audit-adjusted beginning general fund balance of $7,898,601. Within this initial fund balance, $5,118,251 was categorized as unrestricted, offering flexibility in its use, while $2,780,350 was designated as restricted, subject to specific purposes or programs. Throughout the fiscal year 2022.23, the District recorded a total of $36,708,750 in general fund revenue. The most substantial portion of this revenue, amounting to $21,468,283, was allocated through the Local Control Funding Formula (LCFF), with a predominant share being unrestricted, providing the District with flexibility in its deployment. In addition to LCFF funding, the District secured $3,780,870 in Federal Funding, $9,524,850 in State Funding, and $1,934,747 in local (primarily property tax) funding, further enhancing its financial resources for various educational endeavors and initiatives.

Observations regarding notable components of the District's Federal Funds booked in FY 2022.23 follows:

> In California, the CDE (California Department of Education) administers two important types of federal funding programs for education: **ESSER (Elementary and Secondary School Emergency Relief)** and **GEER (Governor's Emergency Education Relief)**. ESSER funding is part of the federal government's response to the COVID-19 pandemic. Its primary purpose is to help schools and school districts respond to the impact of the pandemic on education and are allocated to school districts based on a formula that considers factors such as the number of students and the level of poverty in the district. School districts have flexibility in how they use ESSER funds, but the funds are generally intended to support a wide range of activities related to the pandemic. This can include improving remote learning capabilities, addressing learning loss, ensuring school safety, and providing resources for mental health support. GEER funding is also a response to the COVID-19 pandemic, but it is specifically aimed at addressing the educational impact of the pandemic in a more comprehensive way. Like ESSER funds, GEER funds can be used to address various pandemic-related challenges in education. This includes technology purchases, support for remote and hybrid learning, professional development for educators, and initiatives to address learning loss. In FY 2022.23 the Bellevue Union School District's Restricted Federal Funding included $2,499,250 in one time ESSER / GEER Funding.

Observations regarding notable components of the District's State Funds booked in FY 2022.23 follows:

> The California ELO-P (**Expanded Learning Opportunities - Partnerships**) Funding program is a state initiative that provides financial support to schools and organizations to create and enhance out-of-school time learning opportunities for students. ELO-P Funding is aimed at expanding access to high-quality, academically enriching, and culturally relevant activities for students during non-school hours. It seeks to address educational disparities and provide comprehensive learning experiences beyond regular school hours. ELO-P programs encompass a wide range of

activities, including tutoring, homework assistance, STEM enrichment, arts and cultural programs, physical fitness, and social-emotional learning. These programs are designed to align with the educational goals of the participating school or organization. The "Partnerships" aspect of ELO-P emphasizes collaboration between schools and community-based organizations. This collaboration is crucial for creating holistic and effective out-of-school time programs that cater to the diverse needs of students and their families. In FY 2022.23 the Bellevue Union School District's Restricted State Funding included $3,831,774 in on-going funding associated with financing after school programs and expanding learning opportunities outside of core school hours.

The District's restricted State Funding revenue in FY 2022.23 included $819,307 associated with the **California Arts Music Instructional Block Grant** (CA Arts Block Grant) - a state-funded program designed to support and enhance arts education in California schools. The CA Arts Block Grant aims to provide resources to school districts to improve access to arts education for students across the state. It recognizes the value of arts education in promoting creativity, cultural awareness, and overall student achievement.

The **California Learning Loss Recovery Block Grant** is a state-funded program aimed at addressing the educational challenges and learning loss that students have experienced due to the COVID-19 pandemic. This grant is designed to provide targeted financial support to California school districts and charter schools to help mitigate the learning loss caused by disruptions to in-person learning during the pandemic. Its primary goal is to accelerate learning recovery for students. The use of these funds are flexible and can be used to support a range of activities and initiatives that directly address learning loss. This includes providing additional instructional time, tutoring, academic intervention programs, mental health and social-emotional support services, and initiatives to re-engage students who may have disengaged from remote learning. In FY 2022.23 the Bellevue Union School District's Restricted State Funding included $2,400,750 in one time targeted funding to support a range of initiatives and services that promote learning recovery and academic success, particularly for students who have been most affected by the pandemic's disruptions.

To summarize, out of the total revenue of $36,708,750 recorded by the District for the fiscal year 2022.23, 61%, equivalent to $22,300,666, stemmed from unrestricted sources, while the remaining 39%, totaling $14,408,084, originated from restricted sources.

GENERAL FUND (FUND 01) EXPENDITURES:

In the fiscal year 2022.23, the District recorded a total combined expenditure of $33,089,890. Within this expenditure, salaries and benefits expenses were the predominant category, representing 64% of the total operating expenditures, totaling $20,936,137. General operating expenses, instructional materials, and

services comprised the remaining 36% of expenditures, amounting to $12,153,753. Regarding the District's operating expenditures, 51%, equivalent to $16,821,705, was drawn from unrestricted funding sources, while the remaining 49%, totaling $16,268,185, originated from restricted funding sources.

Observations regarding notable components of the District's **Unrestricted** Expenditures booked in FY 2022.23 follows:

Certificated Salaries ($7,236,760): The largest portion of unrestricted expenditures accounts for 43% of the total. These funds primarily support teachers (68.9 FTE) and administrative staff (5.0 FTE).

Classified Salaries ($3,034,797): Classified salaries represent 18% of unrestricted expenditures. This category covers salaries for positions such as literacy para-educators, instructional aides, family engagement facilitators, office managers, nurse assistants, custodians, and support staff (46.2 FTE), as well as administrative personnel (4.125 FTE).

Benefits ($3,789,364): Benefits make up 23% of unrestricted expenditures. These benefits encompass health and wellness benefits for staff and statutory benefits provided by the District.

Books and Supplies ($223,594): The books and supplies category represents 1% of unrestricted expenditures. These funds are allocated for instructional materials, office supplies, and software/hardware related to technology.

Services & Operating Expenses ($2,906,096): This category makes up 17% of unrestricted expenditures. It includes expenses for transportation ($1,598,356), insurance, legal, and audit costs ($495,675), as well as operational services such as utilities and phone expenses.

Indirect Costs (-$368,906): The indirect costs category is negative (-2%), as it indicates indirect cost recovery from restricted funds based on the state rate. It represents a recovery of costs from restricted funds rather than a direct expense.

In summary, the unrestricted expenditures for the District total $16,821,705, which constitutes 51% of the overall District's operating expenditures. The majority of these funds are allocated to personnel costs (certificated and classified salaries) and benefits, highlighting the significant investment in staffing. Additionally, resources are allocated to support services, supplies, and operational expenses. The negative percentage in the indirect costs category indicates cost recovery from restricted funds.

Observations regarding notable components of the District's **Restricted (Special Education)** Expenditures booked in FY 2022.23 follows:

Certificated Salaries ($1,661,218): The largest portion of restricted expenditures, constituting 27%, is allocated to certificated staff in Special Education. This category includes salaries for Special Day Class (SDC) and Resource Specialist Program (RSP) teachers (14.8 FTE), psychologists, speech therapists (2.8 FTE), and administrative staff (1.5 FTE).

Classified Salaries ($451,025): Classified salaries represent 7% of the restricted expenditures. These funds cover roles such as Instructional Aides (IA) in Special Day Classes (SDC) (13.15 FTE) and administrative personnel (0.625 FTE).

Benefits ($769,808): Benefits make up 13% of restricted expenditures and include health and wellness benefits as well as statutory benefits for Special Education staff.

Supplies ($80,269): This category represents a smaller portion of expenditures at 1%. Funds are allocated for instructional materials specific to Special Education as well as health service supplies.

Services & Operating Expenses ($1,621,561): These expenses, amounting to 27%, cover sub-agreements with speech therapists, psychologists, counseling services, physical therapy, and placements driven by Individualized Education Programs (IEPs) in non-public schools (NPS) and non-public agencies (NPA).

Services & Operating Expenses ($1,512,000): This category, representing 25%, includes fees for services provided by the Sonoma County Office of Education, related to Special Education support and coordination.

In summary, the majority of restricted expenditures in the Special Education category are dedicated to staffing, including both certificated and classified positions. Additionally, substantial resources are allocated to services provided by external agencies and service providers, as well as fees for services from the Sonoma County Office of Education. These expenditures reflect the District's commitment to meeting the diverse needs of students receiving Special Education services, with a total restricted expenditure of $6,095,882, which constitutes 18.5% of the overall District's operating expenditures.

Observations regarding notable components of the District's **Restricted (Maintenance and Operations)** Expenditures booked in FY 2022.23 follows:

Classified Salaries ($275,233): This category accounts for 21% of the total restricted expenditures for Maintenance and Operations. These funds are allocated to classified staff responsible for maintenance and custodial duties, ensuring the upkeep of the district's facilities.

Benefits ($125,886): Benefits amount to 9% of the restricted expenditures. These benefits include health and wellness benefits for staff engaged in Maintenance and Operations, as well as statutory benefits.

Supplies ($214,053): The supplies category constitutes 16% of the restricted expenditures. These funds are used to procure custodial, maintenance, and grounds supplies, including fuel for equipment.

Services & Operating Expenses ($720,391): The largest portion of restricted expenditures, accounting for 54%, is allocated to services and operating expenses. These expenses encompass utilities, outsourced services such as electrical and plumbing work, and security services. These are essential for maintaining the district's infrastructure and ensuring a safe and functional environment for students and staff.

In summary, the restricted expenditures for Maintenance and Operations total $1,335,563, representing 4% of the overall District's operating expenditures. The majority of these funds are directed towards services and operating expenses, highlighting the significance of utilities, outsourced services, and security in maintaining the district's facilities. Classified salaries and supplies also play important roles in supporting the maintenance and custodial functions of the district, ensuring the proper upkeep of its physical assets.

Observations regarding notable components of the District's **Restricted (Expanded Learning Opportunity Program and After School Education)** Expenditures booked in FY 2022.23 follows:

Certificated Salaries ($400,509): This category accounts for 11% of the total restricted expenditures. These funds primarily support certificated staff, including teachers working during summer school hours, as well as administrative personnel (1.0 FTE).

Classified Salaries ($165,635): Classified salaries amount to 5% of the restricted expenditures. These funds are allocated for positions such as instructional aides, student supervisors, and office staff who work during summer school hours.

Benefits ($184,942): Benefits make up 5% of the restricted expenditures. These benefits encompass health and wellness benefits for staff involved in the Expanded Learning Opportunities Program and After School Education, as well as statutory benefits.

Supplies ($399,817): The supplies category accounts for 11% of the restricted expenditures. These funds are used to procure instructional materials and supplies necessary for the program's operation.

Services & Operating Expenses ($2,204,167): The largest portion of restricted expenditures, makes up 62%. These expenses include a sub-agreement with the Napa County Office of Education, likely for program support, coordination, and specialized services.

Indirect Cost ($214,552): The indirect cost category amounts to $214,552, representing 6% of the restricted expenditures. It indicates indirect cost recovery from restricted funds based on the state rate, reflecting a recovery of costs from restricted funds.

In summary, the restricted expenditures for the Expanded Learning Opportunities Program and After School Education total $3,569,621, constituting 10.8% of the overall District's operating expenditures. The majority of these funds are allocated to services and operating expenses, highlighting the significance of the sub-agreement with the Napa County Office of Education in supporting the program. Additionally, certificated and classified salaries, benefits, and supplies play important roles in ensuring the program's successful operation and providing educational opportunities beyond regular school hours.

An analysis of the restricted expenditures related to **ESSER (Elementary and Secondary School Emergency Relief) and GEER (Governor's Emergency Education Relief)**, which are COVID-19 supplemental funds, follows:

Certificated Salaries ($233,699): This category accounts for 9% of the total restricted expenditures for ESSER/GEER. These funds primarily support certificated staff, including counselors.

Classified Salaries ($323,771): Classified salaries amount to 13% of the restricted expenditures. These funds are allocated for positions such as instructional assistants and literacy paraprofessionals.

Benefits ($275,272): Benefits make up 11% of the restricted expenditures. These benefits encompass health and wellness benefits for staff funded by ESSER/GEER, as well as statutory benefits.

Supplies ($877,105): The supplies category represents the largest portion of the restricted expenditures, totaling 35%. These funds are dedicated to procuring instructional materials and supplemental technology, which are essential for supporting educational initiatives and addressing the impact of COVID-19.

Services & Operating Expenses ($647,234): Services and operating expenses make up 26% of the restricted expenditures. These expenses cover intervention programs, professional

development for educators, and other support services aimed at addressing the educational challenges posed by the pandemic.

Indirect Cost ($142,170): The indirect cost category amounts to 6% of the restricted expenditures. It indicates indirect cost recovery from restricted funds based on the state rate, reflecting a recovery of costs from restricted funds.

In summary, the restricted expenditures for ESSER and GEER funds total $2,499,250, constituting 7.5% of the overall District's operating expenditures. These funds are primarily allocated to personnel costs (certificated and classified salaries and benefits), supplies for instructional materials and technology, and services aimed at supporting educational interventions and professional development. These investments are aimed at addressing the educational challenges arising from the COVID-19 pandemic and ensuring that students receive the necessary support and resources during these challenging times.

UNRESTRICTED FUND BALANCE and RESERVES:

The 3% unrestricted reserve requirement for California school districts refers to a mandated financial threshold set by the state to ensure fiscal stability and preparedness among school districts. This requirement stipulates that school districts must maintain a minimum reserve equal to 3% of their total budget in unrestricted funds. The primary purpose of this requirement is to safeguard school districts against unexpected financial challenges, economic downturns, or emergencies. It ensures that districts have adequate financial reserves to address unforeseen circumstances without compromising their ability to provide essential educational services. The 3% reserve is calculated based on the district's total budget, and it specifically pertains to unrestricted funds. Unrestricted funds are those that are not earmarked for specific purposes and offer flexibility in their use. While the 3% reserve is a mandated minimum, districts have the flexibility to maintain higher reserves if they choose to do so. Many districts opt to maintain higher reserve levels to provide additional financial security and support strategic initiatives.

From FY 2017.18 to FY 2022.23, the Bellevue Union School District has experienced a steady growth in its unrestricted reserve position indicating a cautious approach to building financial stability. Unrestricted reserves are an essential part of a district's financial strategy, providing a financial cushion for various purposes, such as addressing operational needs, emergencies, or investments in educational programs.

From FY 2017.18 to FY 2018.19, unrestricted reserves expanded from $1,317,612 to $2,964,130, indicating a concerted effort to bolster financial stability. This growth trend continued, reaching $4,286,285 in FY 2019.20, showcasing the district's commitment to financial preparedness.

FY 2020.21 saw a relatively stable unrestricted reserve at $4,329,917, highlighting responsible financial planning in a year that brought many uncertainties due to the pandemic. The district then experienced

another significant increase in FY 2021.22, with unrestricted reserves totaling $5,118,251. This growth signifies a strong financial position and the ability to invest in educational programs and student needs.

In FY 2022.23, the district maintained its financial strength, with unrestricted reserves growing to $5,883,902. This 17.8% reserve provides the district with flexibility to support educational initiatives, maintain operations, and navigate unforeseen financial challenges such as legal settlements.

In conclusion, the District's growing reserve position as of FY 2022.23 demonstrates prudent financial management and a commitment to building and maintaining financial reserves. These reserves not only serve as a safeguard against unforeseen challenges but also provide the flexibility to invest in educational excellence and student success.

RESTRICTED FUND BALANCE

The following analysis speaks to the District's **Restricted** sources of funding from 2017.18 to 2022.23. It's important to consider the impact of various grant programs like ELO-P (Expanded Learning Opportunities Program), ESSER (Elementary and Secondary School Emergency Relief), GEER (Governor's Emergency Education Relief), Learning Loss Mitigation Funds, and the Arts Music Instructional Block grant on these restricted funding sources.

FY 2017.18 to FY 2019.20: During this period, the school district's restricted sources remained relatively stable, hovering around $534,066 to $670,552. This period predates the significant influx of emergency federal funding due to the COVID-19 pandemic.

FY 2020.21: In this fiscal year, we begin to see a noticeable increase in restricted sources, reaching $1,093,909. This can be attributed to the initial arrival of federal relief funds, particularly through early contribution programs like ESSER and GEER, aimed at helping schools cope with the challenges posed by the pandemic.

FY 2021.22: The increase in restricted sources continued, with funding reaching $2,780,350. This significant jump aligns with the continued allocation of COVID-19 relief funds, including continued ESSER and GEER funding, which provided schools with resources to address learning loss, improve safety measures, and adapt to remote learning.

FY 2022.23: The most recent data point in FY 2022.23 shows a substantial increase in restricted sources, totaling **$5,633,559**. This sharp rise signifies the ongoing impact of federal and state grants, including Learning Loss Mitigation Funds, Arts Music Instructional Block grants, and additional allocations of ELO-P, ESSER, and GEER funding. These funds have played a pivotal role in helping the district recover from the pandemic, implement educational enhancements, and improve student outcomes.

In summary, the data illustrates a significant increase in restricted funding sources, which corresponds with the inflow of federal and state grant funds aimed at addressing the educational challenges posed by the COVID-19 pandemic. These grants, including ELO-P, ESSER, GEER, Learning Loss Mitigation Funds, and Arts Music Instructional Block grants, have provided crucial financial support to the district, enabling it to implement targeted programs, improve learning outcomes, and enhance educational opportunities for students. The substantial increase in restricted sources in FY 2022.23 underscores the continued commitment to investing in education and mitigating the effects of the pandemic on students' academic progress.

CHILD DEVELOPMENT (FUND 12):

The Child Development Program in the Bellevue Union School District provides comprehensive early childhood education and care services to young children residing within the district's boundaries. These services encompass its preschool programs designed to support children's developmental needs and prepare them for future educational success.

In FY 2022.23 the program received a total of $1,966,843 in restricted revenue. This funding primarily originates from the California Department of Education (CDE) through an eligible contract. A significant portion of the program's restricted expenditures, totaling $1,962,110, was directed towards a contract with the North Bay Children's Center.

The program began the fiscal period with a fund balance of $33,000, based on audited actuals. After accounting for both revenue and expenditures, the unaudited actuals project an ending fund balance of $37,733. This indicates that the program operated with fiscal responsibility, maintaining a positive fund balance to continue providing critical services to children and families.

CHILD NUTRITION (FUND 13):

The Bellevue Union School District actively participates in the California School Food Child Nutrition Program, a critical initiative ensuring students' access to nutritious meals during the school day. The district utilizes Provision 2 to simplify meal access for eligible students, reducing administrative complexity and minimizing stigma associated with meal assistance. This program has allowed the district to offer meals to all students at no cost, enhancing accessibility and supporting student nutrition.

Hold harmless provisions have provided financial stability to the Bellevue Union School District, particularly during the challenges brought on by the COVID-19 pandemic. These provisions have helped the district maintain consistent funding levels even when student attendance fluctuated due to the pandemic, ensuring the continuity of essential nutrition programs. Additionally, as part of the statewide COVID-19 response, the district has benefited from increased reimbursement rates, which have been

instrumental in supporting its efforts to provide nutritious meals to students during these unique and challenging times. In summary, the Bellevue Union School District's participation in these initiatives underscores its commitment to student nutrition and its ability to adapt to evolving circumstances, including those posed by the pandemic.

The Bellevue Union School District received a total of $1,765,875 in revenue in FY 2022.23. This revenue came from federal sources (Federal Claims Reimbursement), state sources (State Claims Reimbursement), and local contributions (Interest). The District allocated a total of $1,338,603 in restricted expenditures within this category. These expenses covered classified salaries (including Food Service staff), employee benefits, supplies (primarily food and milk), and operating costs (including outsourced meal services). After accounting for both revenue and expenditures, the district ended the reporting period with an unaudited actual ending fund balance of $974,526. This balance represents the financial position of the district's restricted funds associated with this category.

In regards to the District's fund balances over time, the District experienced fluctuations in the ending fund balance of the Child Nutrition program over the preceding six-year span. While there were periods of decline, recent years have witnessed a notable and consistent improvement in the program's financial position. This suggests strategies for managing resources and enhancing the program's overall financial health are working. Continuously monitoring and managing these funds will be pivotal to ensuring the long-term sustainability and success of the Child Nutrition program.

FACILITIES (FUND 21, FUND 25):

School district general obligation (GO) bonds are a type of municipal bond issued by school districts to finance vital capital projects and infrastructure improvements. These bonds are backed by the taxing power of the district and the pledge of local taxpayers. To issue GO bonds, school districts typically require approval through a local voter referendum or election, ensuring that the community's residents support the bond issuance. Once approved, the funds raised from the sale of GO bonds must be used for specific projects and purposes designated by the voters, such as constructing or renovating school facilities, purchasing land or equipment, and investing in technology and transportation infrastructure. GO bonds have fixed terms and are repaid over time through property taxes within the district, providing a stable source of funding for educational development. Currently, the Bellevue Union School District is utilizing funding from Measure C, General Obligation Bond of 2020, Series B.

In FY 2022.23, the District initiated the fiscal year with a starting cash fund balance of $14,402,332, primarily bolstered by Series B General Obligation Bond (GOB) Funding in the preceding fiscal year (FY 2021.22). During FY 2022.23, the District recorded $170,837 in interest revenue within Fund 21 while incurring expenditures totaling $7,759,363. The majority of these expenditures were allocated to the Kawana Springs Elementary School Modernization project, culminating in an ending fund balance of $6,813,806. Additionally, as of September 1, 2023, the District has encumbered $6,618,735 against Fund

21. Efforts are underway to secure Series C Funding (the final draw) associated with the General Obligation Bond of 2020.

Developer Fees, known as School Impact Fees in California, are essential charges levied on developers when they undertake new construction projects within a school district's jurisdiction. These fees are a vital mechanism to address the impacts of burgeoning development on local educational infrastructure. In California, their implementation is guided by state laws like the Mitigation Fee Act and Education Code. The fees are calculated primarily based on the projected number of new students generated by the development and are typically assessed per square foot. For residential developments, this fee aims to ensure that new residents' children have access to quality education without overburdening existing school facilities. The revenue generated from Developer Fees must be exclusively allocated to capital expenditures related to accommodating the expected increase in student population due to the new development. This includes constructing new classrooms, enhancing existing facilities, and procuring necessary educational resources. Public hearings are conducted before imposing or altering these fees to ensure transparency and gather input from various stakeholders. Moreover, stringent accountability measures are enforced, such as maintaining separate accounts and regular reporting, to ensure these funds are judiciously used to benefit the education system. Developer Fees play a pivotal role in maintaining educational standards and equitable access to quality education amid a growing population and evolving infrastructure needs.

Over the past several fiscal years, starting from FY 2018.19 and extending to FY 2022.23, the school district has witnessed a notable increase in revenue generated from Developer Fees. This revenue surge, depicted in the financial data, reflects the positive financial impact of development within the district, with total revenues growing from $433,957 in FY 2018.19 to $1,339,265 in FY 2022.23. The fund balance represents the district's financial reserves, and the consistent increase seen in the ending fund balance over these fiscal years is significant. For instance, the projected ending fund balance has grown from $570,997 in FY 2018.19 to $3,387,122 in FY 2022.23.

CONCLUSION:

Following the presentation of the District's unaudited actuals financial report, the District will engage the Accounting Firm Christy White and Associates to administer its audit of its FY 2022.23 financials. Any financial restatements or corrective actions associated with this audit will be integrated into the District's next Interim Report (First or Second Interim, depending on timing) along with corresponding budget adjustments. The District's First Interim Financial Report is scheduled to be presented to the Board of Trustees on December 12, 2023.

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	57.70%
	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	$575,008.55
	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	$0.00
	Adjusted Appropriations Limit	$12,727,328.59
	Appropriations Subject to Limit	$12,727,328.59
	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	3.77%
	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: _____ Date of Meeting: Sep 12, 2023

Clerk / Secretary of the Governing Board

(Original signature required)

To the Superintendent of Public Instruction:

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

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

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

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E-mail Address	E-mail Address

Bellevue Union School District

FY 2022/23 Year End, Unaudited

		Fund 01	Fund 01		Fund 01	Fund 12	Fund 13	Fund 21	Fund 25	
		General Fund (Unrestricted)	General Fund (Restricted)	=	General Fund **(COMBINED)**	Child Development	Food Service	Bond Fund	Developer Fee Fund	All Funds
Audit Adjusted Beginning Balance (7/1/22)		**$5,118,251**	**$2,780,350**	=	**$7,898,601**	**$33,000**	**$547,254**	**$14,402,332**	**$2,274,497**	**$25,155,684**
A Income										
LCFF	8010-8099	$21,068,887	$399,396		$21,468,283	$0	$0	$0	$0	$21,468,283
Federal	8100-8299	$0	$3,780,870		$3,780,870	$0	$1,219,437	$0	$0	$5,000,307
State	8300-8599	$808,432	$8,716,418		$9,524,850	$1,962,110	$537,547	$0	$0	$12,024,507
Local	8600-8799	$423,347	$1,511,400		$1,934,747	$4,733	$8,890	$170,837	$1,339,265	$3,458,472
Total Income		**$22,300,665**	**$14,408,085**	=	**$36,708,750**	**$1,966,843**	**$1,765,875**	**$170,837**	**$1,339,265**	**$41,951,569**
B Expenditures										
Certificated Salaries	1000-1999	$7,236,760	$2,214,320		$9,451,081	$0	$0	$0	$0	$9,451,081
Classified Salaries	2000-2999	$3,034,797	$2,201,686		$5,236,483	$0	$365,652	$0	$0	$5,602,135
Employee Benefits	3000-3999	$3,789,364	$2,459,210		$6,248,573	$0	$156,776	$0	$0	$6,405,349
Books and Supplies	4000-4999	$223,594	$1,893,831		$2,117,424	$0	$440,628	$0	$0	$2,558,053
Services and Expenditures	5000-5999	$2,906,096	$6,980,815		$9,886,911	$1,962,110	$375,547	$0	$73,501	$12,298,069
Capital Outlay	6000-6999	$0	$149,417		$149,417	$0	$0	$7,759,363	$39,472	$7,948,251
Other Outgo	7100-7499	$0	$0		$0	$0	$0	$0	$113,667	$113,667
Trf of Indirect Costs	7300-7399	-$368,906	$368,906		$0	$0	$0	$0	$0	$0
Total Expenditures		**$16,821,704**	**$16,268,186**	=	**$33,089,889**	**$1,962,110**	**$1,338,603**	**$7,759,363**	**$226,639**	**$44,376,604**
C Excess/Deficiency		$5,478,962	-$1,860,101		$3,618,861	$4,733	$427,272	-$7,588,526	$1,112,625	-$2,425,036
D Other Financing Sources / Uses										
Interfund Transfers										
In		$2	$0		$2	$0	$0	$0	$0	$2
Out		$0	$0		$0	$0	$0	$0	$0	$0
Other Sources/Uses										
Sources		$0	$0		$0	$0	$0	$0	$0	$0
Uses		$0	$0		$0	$0	$0	$0	$0	$0
Contributions		-$4,713,310	$4,713,310		$0	$0	$0	$0	$0	$0
Total Other Financing Sources / Uses		-$4,713,308	$4,713,310		$2	$0	$0	$0	$0	$2
E Net Increase/Decrease in Fund Balance		**$765,654**	**$2,853,209**	=	**$3,618,862**	**$4,733**	**$427,272**	**-$7,588,526**	**$1,112,625**	**-$2,425,034**
F Unaudited Ending Fund Balance		**$5,883,905**	**$5,633,559**	=	**$11,517,464**	**$37,733**	**$974,526**	**$6,813,806**	**$3,387,122**	**$22,730,650**
Components of Ending Fund Balance										
Revolving		$2,500	$0		$2,500	$0	$1,000	$0	$0	$3,500
Restricted		$0	$5,633,559		$5,633,559	$33,000	$973,535	$0	$3,387,122	$10,027,216
Committed		$0	$0		$0	$0	$0	$0	$0	$0
Assigned		$0	$0		$0	$4,733	-$10	$6,813,806	$0	$6,818,529
Reserve for Economic Uncertainty (3%)		$992,697	$0		$992,697	$0	$0	$0	$0	$992,697
Unappropriated (Resource 0000/1100)		$4,888,708	$0		$4,888,708	$0	$0	$0	$0	$4,888,709

Combined Unrestricted Reserve at FY 2022/23 Year End Close ***17.8%***

Section 2:

Unaudited Financial Statements

Fund 01: General Fund

Fund 12: Child Development

Fund 13: Cafeteria

Fund 21: Building Fund (Bond)

Fund 25: Developer Fees

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	21,068,886.64	399,396.00	21,468,282.64	22,148,652.00	369,471.00	22,518,123.00	4.9%
2) Federal Revenue		8100-8299	0.00	3,780,870.21	3,780,870.21	100,000.00	3,437,606.00	3,537,606.00	-6.4%
3) Other State Revenue		8300-8599	808,431.86	8,716,418.40	9,524,850.26	755,518.00	4,764,998.00	5,520,516.00	-42.0%
4) Other Local Revenue		8600-8799	423,346.70	1,511,399.91	1,934,746.61	272,500.00	1,182,167.00	1,454,667.00	-24.8%
5) TOTAL, REVENUES			22,300,665.20	14,408,084.52	36,708,749.72	23,276,670.00	9,754,242.00	33,030,912.00	-10.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	7,236,760.36	2,214,320.47	9,451,080.83	7,683,503.00	2,846,724.00	10,530,227.00	11.4%
2) Classified Salaries		2000-2999	3,034,796.60	2,201,686.38	5,236,482.98	3,074,471.00	1,458,258.00	4,532,729.00	-13.4%
3) Employee Benefits		3000-3999	3,789,363.60	2,459,209.62	6,248,573.22	4,097,414.00	2,421,070.00	6,518,484.00	4.3%
4) Books and Supplies		4000-4999	223,593.56	1,893,830.86	2,117,424.42	215,000.00	1,485,470.00	1,700,470.00	-19.7%
5) Services and Other Operating Expenditures		5000-5999	2,906,095.70	6,980,815.29	9,886,910.99	2,650,266.00	8,843,129.00	11,493,395.00	16.2%
6) Capital Outlay		6000-6999	0.00	149,416.67	149,416.67	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	7,500.00	0.00	7,500.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(368,906.32)	368,906.32	0.00	(378,500.00)	378,500.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,821,703.50	16,268,185.61	33,089,889.11	17,349,654.00	17,433,151.00	34,782,805.00	5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,478,961.70	(1,860,101.09)	3,618,860.61	5,927,016.00	(7,678,909.00)	(1,751,893.00)	-148.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1.86	0.00	1.86	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,713,309.77)	4,713,309.77	0.00	(5,927,016.00)	5,927,016.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,713,307.91)	4,713,309.77	1.86	(5,927,016.00)	5,927,016.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			765,653.79	2,853,208.68	3,618,862.47	0.00	(1,751,893.00)	(1,751,893.00)	-148.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,118,251.23	2,780,350.07	7,898,601.30	5,883,905.02	5,633,558.75	11,517,463.77	45.8%
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 Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			5,118,251.23	2,780,350.07	7,898,601.30	5,883,905.02	5,633,558.75	11,517,463.77	45.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,118,251.23	2,780,350.07	7,898,601.30	5,883,905.02	5,633,558.75	11,517,463.77	45.8%
2) Ending Balance, June 30 (E + F1e)			5,883,905.02	5,633,558.75	11,517,463.77	5,883,905.02	3,881,665.75	9,765,570.77	-15.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,633,558.75	5,633,558.75	0.00	3,881,665.75	3,881,665.75	-31.1%
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	992,697.00	0.00	992,697.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	4,888,708.02	0.00	4,888,708.02	5,883,905.02	0.00	5,883,905.02	20.4%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,629,847.10	5,343,591.08	11,973,438.18				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	86,695.70	86,695.70				
c) in Revolving Cash Account		9130	2,500.00	0.00	2,500.00				
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	17,472.66	0.00	17,472.66				
4) Due from Grantor Government		9290	121,093.10	2,108,612.39	2,229,705.49				
5) Due from Other Funds		9310	50,000.00	0.00	50,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			6,820,912.86	7,538,899.17	14,359,812.03				
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	129,203.28	1,536,118.42	1,665,321.70				
2) Due to Grantor Governments		9590	403,940.00	0.00	403,940.00				
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	403,864.56	369,222.00	773,086.56				
6) TOTAL, LIABILITIES			937,007.84	1,905,340.42	2,842,348.26				
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)			5,883,905.02	5,633,558.75	11,517,463.77				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	10,701,350.00	0.00	10,701,350.00	12,023,374.00	0.00	12,023,374.00	12.4%
Education Protection Account State Aid - Current Year		8012	299,036.00	0.00	299,036.00	290,750.00	0.00	290,750.00	-2.8%
State Aid - Prior Years		8019	15,096.00	0.00	15,096.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	42,738.87	0.00	42,738.87	42,253.00	0.00	42,253.00	-1.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	517.39	0.00	517.39	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	7,998,858.02	0.00	7,998,858.02	8,094,350.00	0.00	8,094,350.00	1.2%
Unsecured Roll Taxes		8042	267,599.80	0.00	267,599.80	264,582.00	0.00	264,582.00	-1.1%
Prior Years' Taxes		8043	5,228.55	0.00	5,228.55	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	340,661.02	0.00	340,661.02	310,100.00	0.00	310,100.00	-9.0%
Education Revenue Augmentation Fund (ERAF)		8045	800,536.00	0.00	800,536.00	726,947.00	0.00	726,947.00	-9.2%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Community Redevelopment Funds (SB 617/699/1992)		8047	597,264.99	0.00	597,264.99	396,296.00	0.00	396,296.00	-33.6%
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			21,068,886.64	0.00	21,068,886.64	22,148,652.00	0.00	22,148,652.00	5.1%
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	399,396.00	399,396.00	0.00	369,471.00	369,471.00	-7.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,068,886.64	399,396.00	21,468,282.64	22,148,652.00	369,471.00	22,518,123.00	4.9%
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	470,708.00	470,708.00	0.00	467,432.00	467,432.00	-0.7%
Special Education Discretionary Grants		8182	0.00	36,028.00	36,028.00	0.00	156,309.00	156,309.00	333.9%
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		420,968.98	420,968.98		420,445.00	420,445.00	-0.1%
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		62,142.00	62,142.00		60,575.00	60,575.00	-2.5%
Title III, Part A, Immigrant Student Program	4201	8290		41,487.00	41,487.00		23,384.00	23,384.00	-43.6%
Title III, Part A, English Learner Program	4203	8290		212,262.00	212,262.00		108,337.00	108,337.00	-49.0%
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 Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		38,024.00	38,024.00		36,446.00	36,446.00	-4.2%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	2,499,250.23	2,499,250.23	100,000.00	2,164,678.00	2,264,678.00	-9.4%
TOTAL, FEDERAL REVENUE			0.00	3,780,870.21	3,780,870.21	100,000.00	3,437,606.00	3,537,606.00	-6.4%
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	352,875.00	352,875.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	45,528.00	0.00	45,528.00	45,528.00	0.00	45,528.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	270,907.86	141,111.60	412,019.46	223,000.00	77,000.00	300,000.00	-27.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		612,890.32	612,890.32		612,891.00	612,891.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	491,996.00	7,609,541.48	8,101,537.48	486,990.00	4,075,107.00	4,562,097.00	-43.7%
TOTAL, OTHER STATE REVENUE			808,431.86	8,716,418.40	9,524,850.26	755,518.00	4,764,998.00	5,520,516.00	-42.0%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & 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	158,563.21	158,563.21	0.00	150,000.00	150,000.00	-5.4%
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	36,995.00	0.00	36,995.00	0.00	0.00	0.00	-100.0%
Interest		8660	158,568.21	0.00	158,568.21	87,500.00	0.00	87,500.00	-44.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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	227,783.49	30,526.70	258,310.19	185,000.00	7,698.00	192,698.00	-25.4%
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 Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,322,310.00	1,322,310.00		1,024,469.00	1,024,469.00	-22.5%
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			423,346.70	1,511,399.91	1,934,746.61	272,500.00	1,182,167.00	1,454,667.00	-24.8%
TOTAL, REVENUES			22,300,665.20	14,408,084.52	36,708,749.72	23,276,670.00	9,754,242.00	33,030,912.00	-10.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	6,101,328.78	1,498,363.11	7,599,691.89	6,196,289.00	1,405,264.00	7,601,553.00	0.0%
Certificated Pupil Support Salaries		1200	17,560.40	304,002.82	321,563.22	378,313.00	688,416.00	1,066,729.00	231.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,117,871.18	411,954.54	1,529,825.72	1,108,901.00	753,044.00	1,861,945.00	21.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,236,760.36	2,214,320.47	9,451,080.83	7,683,503.00	2,846,724.00	10,530,227.00	11.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	727,900.81	1,800,061.25	2,527,962.06	743,994.00	1,062,810.00	1,806,804.00	-28.5%
Classified Support Salaries		2200	576,527.46	152,744.08	729,271.54	588,038.00	176,745.00	764,783.00	4.9%
Classified Supervisors' and Administrators' Salaries		2300	325,051.64	131,265.47	456,317.11	319,097.00	125,390.00	444,487.00	-2.6%
Clerical, Technical and Office Salaries		2400	838,081.12	90,811.92	928,893.04	835,854.00	93,313.00	929,167.00	0.0%
Other Classified Salaries		2900	567,235.57	26,803.66	594,039.23	587,488.00	0.00	587,488.00	-1.1%
TOTAL, CLASSIFIED SALARIES			3,034,796.60	2,201,686.38	5,236,482.98	3,074,471.00	1,458,258.00	4,532,729.00	-13.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,375,761.50	1,320,071.63	2,695,833.13	1,466,404.00	1,321,394.00	2,787,798.00	3.4%
PERS		3201-3202	685,548.37	427,195.79	1,112,744.16	785,412.00	404,215.00	1,189,627.00	6.9%
OASDI/Medicare/Alternative		3301-3302	315,861.56	172,954.48	488,816.04	336,274.00	150,429.00	486,703.00	-0.4%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Health and Welfare Benefits		3401-3402	1,194,360.67	437,023.41	1,631,384.08	1,359,233.00	489,713.00	1,848,946.00	13.3%
Unemployment Insurance		3501-3502	50,560.19	20,804.19	71,364.38	5,989.00	2,031.00	8,020.00	-88.8%
Workers' Compensation		3601-3602	167,271.31	81,160.12	248,431.43	144,102.00	53,288.00	197,390.00	-20.5%
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			3,789,363.60	2,459,209.62	6,248,573.22	4,097,414.00	2,421,070.00	6,518,484.00	4.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	69,519.86	69,519.86	0.00	12,000.00	12,000.00	-82.7%
Materials and Supplies		4300	223,593.56	1,749,184.14	1,972,777.70	215,000.00	1,393,470.00	1,608,470.00	-18.5%
Noncapitalized Equipment		4400	0.00	75,126.86	75,126.86	0.00	80,000.00	80,000.00	6.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			223,593.56	1,893,830.86	2,117,424.42	215,000.00	1,485,470.00	1,700,470.00	-19.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,598,356.63	612,384.15	2,210,740.78	715,000.00	4,221,000.00	4,936,000.00	123.3%
Travel and Conferences		5200	83,570.44	5,307.94	88,878.38	80,500.00	0.00	80,500.00	-9.4%
Dues and Memberships		5300	0.00	0.00	0.00	17,500.00	0.00	17,500.00	New
Insurance		5400 - 5450	271,850.00	0.00	271,850.00	271,850.00	0.00	271,850.00	0.0%
Operations and Housekeeping Services		5500	0.00	267,840.25	267,840.25	0.00	207,000.00	207,000.00	-22.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,246.67	8,454.85	26,701.52	15,000.00	18,250.00	33,250.00	24.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	836,609.68	6,086,828.10	6,923,437.78	1,442,666.00	4,396,879.00	5,839,545.00	-15.7%
Communications		5900	97,462.28	0.00	97,462.28	107,750.00	0.00	107,750.00	10.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,906,095.70	6,980,815.29	9,886,910.99	2,650,266.00	8,843,129.00	11,493,395.00	16.2%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Equipment Replacement		6500	0.00	149,416.67	149,416.67	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	149,416.67	149,416.67	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	7,500.00	0.00	7,500.00	New
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	7,500.00	0.00	7,500.00	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(368,906.32)	368,906.32	0.00	(378,500.00)	378,500.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(368,906.32)	368,906.32	0.00	(378,500.00)	378,500.00	0.00	0.0%
TOTAL, EXPENDITURES			16,821,703.50	16,268,185.61	33,089,889.11	17,349,654.00	17,433,151.00	34,782,805.00	5.1%
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	1.86	0.00	1.86	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1.86	0.00	1.86	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
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 Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	(4,713,309.77)	4,713,309.77	0.00	(5,927,016.00)	5,927,016.00	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			(4,713,309.77)	4,713,309.77	0.00	(5,927,016.00)	5,927,016.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(4,713,307.91)	4,713,309.77	1.86	(5,927,016.00)	5,927,016.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	21,068,886.64	399,396.00	21,468,282.64	22,148,652.00	369,471.00	22,518,123.00	4.9%
2) Federal Revenue		8100-8299	0.00	3,780,870.21	3,780,870.21	100,000.00	3,437,606.00	3,537,606.00	-6.4%
3) Other State Revenue		8300-8599	808,431.86	8,716,418.40	9,524,850.26	755,518.00	4,764,998.00	5,520,516.00	-42.0%
4) Other Local Revenue		8600-8799	423,346.70	1,511,399.91	1,934,746.61	272,500.00	1,182,167.00	1,454,667.00	-24.8%
5) TOTAL, REVENUES			22,300,665.20	14,408,084.52	36,708,749.72	23,276,670.00	9,754,242.00	33,030,912.00	-10.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		9,745,655.61	11,680,752.09	21,426,407.70	10,087,481.00	10,247,098.00	20,334,579.00	-5.1%
2) Instruction - Related Services	2000-2999		1,928,542.57	776,704.17	2,705,246.74	2,072,788.00	1,183,052.00	3,255,840.00	20.4%
3) Pupil Services	3000-3999		2,500,230.59	839,159.34	3,339,389.93	2,666,408.00	2,740,021.00	5,406,429.00	61.9%
4) Ancillary Services	4000-4999		5,445.30	0.00	5,445.30	9,002.00	0.00	9,002.00	65.3%
5) Community Services	5000-5999		0.00	612,890.32	612,890.32	0.00	612,891.00	612,891.00	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		1,655,865.88	1,055,242.18	2,711,108.06	1,469,939.00	1,322,088.00	2,792,027.00	3.0%
8) Plant Services	8000-8999		985,963.55	1,303,437.51	2,289,401.06	1,036,536.00	1,328,001.00	2,364,537.00	3.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	7,500.00	0.00	7,500.00	New
10) TOTAL, EXPENDITURES			16,821,703.50	16,268,185.61	33,089,889.11	17,349,654.00	17,433,151.00	34,782,805.00	5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,478,961.70	(1,860,101.09)	3,618,860.61	5,927,016.00	(7,678,909.00)	(1,751,893.00)	-148.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1.86	0.00	1.86	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,713,309.77)	4,713,309.77	0.00	(5,927,016.00)	5,927,016.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,713,307.91)	4,713,309.77	1.86	(5,927,016.00)	5,927,016.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			765,653.79	2,853,208.68	3,618,862.47	0.00	(1,751,893.00)	(1,751,893.00)	-148.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,118,251.23	2,780,350.07	7,898,601.30	5,883,905.02	5,633,558.75	11,517,463.77	45.8%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & 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)			5,118,251.23	2,780,350.07	7,898,601.30	5,883,905.02	5,633,558.75	11,517,463.77	45.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,118,251.23	2,780,350.07	7,898,601.30	5,883,905.02	5,633,558.75	11,517,463.77	45.8%
2) Ending Balance, June 30 (E + F1e)			5,883,905.02	5,633,558.75	11,517,463.77	5,883,905.02	3,881,665.75	9,765,570.77	-15.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,633,558.75	5,633,558.75	0.00	3,881,665.75	3,881,665.75	-31.1%
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	992,697.00	0.00	992,697.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	4,888,708.02	0.00	4,888,708.02	5,883,905.02	0.00	5,883,905.02	20.4%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	1,038,029.16	1,169,412.16
6266	Educator Effectiveness, FY 2021-22	189,477.13	16,133.13
6546	Mental Health-Related Services	0.00	26,181.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	743,507.04	389,552.04
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	20,358.11	20,358.11
7029	Child Nutrition: Food Service Staff Training Funds	6,175.04	6,175.04
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	352,875.00	235,250.00
7311	Classified School Employee Professional Development Block Grant	8,984.00	8,984.00
7415	Classified School Employee Summer Assistance Program	25,906.00	25,906.00
7435	Learning Recovery Emergency Block Grant	2,400,750.44	1,364,750.44
8210	Student Activity Funds	86,695.70	86,695.70
9010	Other Restricted Local	760,801.13	532,268.13
Total, Restricted Balance		5,633,558.75	3,881,665.75

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	1,962,109.79	1,911,891.00	-2.6%
4) Other Local Revenue		8600-8799	4,732.89	0.00	-100.0%
5) TOTAL, REVENUES			1,966,842.68	1,911,891.00	-2.8%
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	1,962,109.79	1,911,891.00	-2.6%
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			1,962,109.79	1,911,891.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,732.89	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)			4,732.89	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,000.00	37,732.89	14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,000.00	37,732.89	14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,000.00	37,732.89	14.3%
2) Ending Balance, June 30 (E + F1e)			37,732.89	37,732.89	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	33,000.00	33,000.00	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	4,732.89	4,732.89	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	119,580.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	556,924.79		
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			676,505.61		
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	638,772.72		
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			638,772.72		
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)			37,732.89		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,962,109.79	1,911,891.00	-2.6%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,962,109.79	1,911,891.00	-2.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	4,732.89	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,732.89	0.00	-100.0%
TOTAL, REVENUES			1,966,842.68	1,911,891.00	-2.8%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			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%
Food		4700	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	1,957,449.79	1,778,823.00	-9.1%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,660.00	133,068.00	2,755.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,962,109.79	1,911,891.00	-2.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,962,109.79	1,911,891.00	-2.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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 Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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	1,962,109.79	1,911,891.00	-2.6%
4) Other Local Revenue		8600-8799	4,732.89	0.00	-100.0%
5) TOTAL, REVENUES			1,966,842.68	1,911,891.00	-2.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,962,109.79	1,911,891.00	-2.6%
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			1,962,109.79	1,911,891.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,732.89	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)			4,732.89	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,000.00	37,732.89	14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,000.00	37,732.89	14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,000.00	37,732.89	14.3%
2) Ending Balance, June 30 (E + F1e)			37,732.89	37,732.89	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	33,000.00	33,000.00	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	4,732.89	4,732.89	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
5059	Child Development: ARP California State Preschool Program One-time Stipend	33,000.00	33,000.00
Total, Restricted Balance		33,000.00	33,000.00

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	1,219,436.72	1,099,714.00	-9.8%
3) Other State Revenue		8300-8599	537,547.35	540,000.00	0.5%
4) Other Local Revenue		8600-8799	8,890.47	5,000.00	-43.8%
5) TOTAL, REVENUES			1,765,874.54	1,644,714.00	-6.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	365,652.46	339,102.00	-7.3%
3) Employee Benefits		3000-3999	156,775.53	152,979.00	-2.4%
4) Books and Supplies		4000-4999	440,628.17	647,400.00	46.9%
5) Services and Other Operating Expenditures		5000-5999	375,546.85	330,500.00	-12.0%
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			1,338,603.01	1,469,981.00	9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			427,271.53	174,733.00	-59.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			427,271.53	174,733.00	-59.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	381,651.00	974,525.53	155.3%
b) Audit Adjustments		9793	165,603.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			547,254.00	974,525.53	78.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			547,254.00	974,525.53	78.1%
2) Ending Balance, June 30 (E + F1e)			974,525.53	1,149,258.53	17.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
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	973,535.11	1,149,268.11	18.1%
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	(9.58)	(9.58)	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	886,397.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	239,411.16		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,126,808.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	102,283.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	50,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			152,283.34		
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)			974,525.53		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,219,436.72	1,099,714.00	-9.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,219,436.72	1,099,714.00	-9.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	537,547.35	540,000.00	0.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			537,547.35	540,000.00	0.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,890.47	5,000.00	-43.8%
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,890.47	5,000.00	-43.8%
TOTAL, REVENUES			1,765,874.54	1,644,714.00	-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	365,652.46	339,102.00	-7.3%
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			365,652.46	339,102.00	-7.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	87,338.72	89,645.00	2.6%
OASDI/Medicare/Alternative		3301-3302	26,375.49	24,190.00	-8.3%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	34,863.21	34,540.00	-0.9%
Unemployment Insurance		3501-3502	1,709.55	166.00	-90.3%
Workers' Compensation		3601-3602	6,488.56	4,438.00	-31.6%
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			156,775.53	152,979.00	-2.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,712.19	29,400.00	29.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	417,915.98	618,000.00	47.9%
TOTAL, BOOKS AND SUPPLIES			440,628.17	647,400.00	46.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	308,422.20	260,000.00	-15.7%
Travel and Conferences		5200	362.53	500.00	37.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	66,762.12	70,000.00	4.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			375,546.85	330,500.00	-12.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,338,603.01	1,469,981.00	9.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,219,436.72	1,099,714.00	-9.8%
3) Other State Revenue		8300-8599	537,547.35	540,000.00	0.5%
4) Other Local Revenue		8600-8799	8,890.47	5,000.00	-43.8%
5) TOTAL, REVENUES			1,765,874.54	1,644,714.00	-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		1,338,496.78	1,469,981.00	9.8%
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		106.23	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,338,603.01	1,469,981.00	9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			427,271.53	174,733.00	-59.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			427,271.53	174,733.00	-59.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	381,651.00	974,525.53	155.3%
b) Audit Adjustments		9793	165,603.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			547,254.00	974,525.53	78.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			547,254.00	974,525.53	78.1%
2) Ending Balance, June 30 (E + F1e)			974,525.53	1,149,258.53	17.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
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	973,535.11	1,149,268.11	18.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	(9.58)	(9.58)	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	931,269.24	1,057,288.24
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	39,202.87	88,916.87
5810	Other Restricted Federal	3,063.00	3,063.00
Total, Restricted Balance		973,535.11	1,149,268.11

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	170,836.69	0.00	-100.0%
5) TOTAL, REVENUES			170,836.69	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	7,759,362.82	1,300,000.00	-83.2%
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			7,759,362.82	1,300,000.00	-83.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,588,526.13)	(1,300,000.00)	-82.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(7,588,526.13)	(1,300,000.00)	-82.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,402,331.78	6,813,805.65	-52.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,402,331.78	6,813,805.65	-52.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,402,331.78	6,813,805.65	-52.7%
2) Ending Balance, June 30 (E + F1e)			6,813,805.65	5,513,805.65	-19.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,813,805.65	5,513,805.65	-19.1%
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	6,976,119.70		
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			6,976,119.70		
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	162,314.05		
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			162,314.05		
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)			6,813,805.65		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	170,836.69	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			170,836.69	0.00	-100.0%
TOTAL, REVENUES			170,836.69	0.00	-100.0%
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					
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	7,759,362.82	1,300,000.00	-83.2%
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			7,759,362.82	1,300,000.00	-83.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,759,362.82	1,300,000.00	-83.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	170,836.69	0.00	-100.0%
5) TOTAL, REVENUES			170,836.69	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		7,759,362.82	1,300,000.00	-83.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,759,362.82	1,300,000.00	-83.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(7,588,526.13)	(1,300,000.00)	-82.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(7,588,526.13)	(1,300,000.00)	-82.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,402,331.78	6,813,805.65	-52.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,402,331.78	6,813,805.65	-52.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,402,331.78	6,813,805.65	-52.7%
2) Ending Balance, June 30 (E + F1e)			6,813,805.65	5,513,805.65	-19.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,813,805.65	5,513,805.65	-19.1%
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	1,339,264.88	350,000.00	-73.9%
5) TOTAL, REVENUES			1,339,264.88	350,000.00	-73.9%
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	73,501.27	185,000.00	151.7%
6) Capital Outlay		6000-6999	39,471.68	50,000.00	26.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	113,666.50	115,000.00	1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			226,639.45	350,000.00	54.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,112,625.43	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)			1,112,625.43	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,274,496.88	3,387,122.31	48.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,274,496.88	3,387,122.31	48.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,274,496.88	3,387,122.31	48.9%
2) Ending Balance, June 30 (E + F1e)			3,387,122.31	3,387,122.31	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	3,387,122.31	3,387,122.31	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	3,413,807.13		
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			3,413,807.13		
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	26,684.82		
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			26,684.82		
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)			3,387,122.31		
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	39,516.31	25,000.00	-36.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,299,748.57	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	325,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,339,264.88	350,000.00	-73.9%
TOTAL, REVENUES			1,339,264.88	350,000.00	-73.9%
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	73,501.27	185,000.00	151.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			73,501.27	185,000.00	151.7%
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	39,471.68	50,000.00	26.7%
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			39,471.68	50,000.00	26.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	113,666.50	115,000.00	1.2%
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)			113,666.50	115,000.00	1.2%
TOTAL, EXPENDITURES			226,639.45	350,000.00	54.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,339,264.88	350,000.00	-73.9%
5) TOTAL, REVENUES			1,339,264.88	350,000.00	-73.9%
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	50,000.00	New
8) Plant Services	8000-8999		112,972.95	185,000.00	63.8%
9) Other Outgo	9000-9999	Except 7600-7699	113,666.50	115,000.00	1.2%
10) TOTAL, EXPENDITURES			226,639.45	350,000.00	54.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,112,625.43	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)			1,112,625.43	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,274,496.88	3,387,122.31	48.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,274,496.88	3,387,122.31	48.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,274,496.88	3,387,122.31	48.9%
2) Ending Balance, June 30 (E + F1e)			3,387,122.31	3,387,122.31	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	3,387,122.31	3,387,122.31	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	3,387,122.31	3,387,122.31
Total, Restricted Balance		3,387,122.31	3,387,122.31

Section 3:

Supplemental:

Average Daily Attendance

Form CEA: Current Expense Formula

Form GANN: District Appropriations Limit

Form ICR: Indirect Cost Rate

Form L: Lottery

Form ESMOE: Maintenance of Effort

Form PCRAF: Program Cost Report

Form PCR: Program Cost Report

Form ASSET

Form DEBT

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)	1,396.77	1,407.46	1,481.50	1,396.77	1,396.77	1,440.07
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,396.77	1,407.46	1,481.50	1,396.77	1,396.77	1,440.07
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	12.42	12.78	12.85	13.79	13.79	12.85
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	.83	.83	.83	0.00	0.00	.83
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	13.25	13.61	13.68	13.79	13.79	13.68
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,410.02	1,421.07	1,495.18	1,410.56	1,410.56	1,453.75
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. 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 B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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	9,451,080.83	301	0.00	303	9,451,080.83	305	0.00	0.00	307	9,451,080.83	309
2000 - Classified Salaries	5,236,482.98	311	0.00	313	5,236,482.98	315	0.00	0.00	317	5,236,482.98	319
3000 - Employee Benefits	6,248,573.22	321	0.00	323	6,248,573.22	325	0.00	0.00	327	6,248,573.22	329
4000 - Books, Supplies Equip Replace. (6500)	2,266,841.09	331	0.00	333	2,266,841.09	335	164,225.46	787,286.74	337	1,479,554.35	339
5000 - Services. . . & 7300 - Indirect Costs	9,886,910.99	341	664,061.21	343	9,222,849.78	345	3,310,487.90	6,638,169.33	347	2,584,680.45	349
				TOTAL	32,425,827.90	365			TOTAL	25,000,371.83	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	7,594,441.89	375
2. Salaries of Instructional Aides Per EC 41011.	2100	2,527,962.06	380
3. STRS.	3101 & 3102	2,168,286.96	382
4. PERS.	3201 & 3202	489,819.02	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	269,060.66	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,143,189.81	385
7. Unemployment Insurance.	3501 & 3502	49,255.47	390
8. Workers' Compensation Insurance.	3601 & 3602	183,330.81	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	14,425,346.68	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*	0.00	396
14. TOTAL SALARIES AND BENEFITS	14,425,346.68	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	57.70%	
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	57.70%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	2.30%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	25,000,371.83
5. Deficiency Amount (Part III, Line 3 times Line 4)	575,008.55

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

Details into manual overrides as referenced in section 4b are available. Please contact the District CBO, Chris Kim at ckim@busd.org for further details.

	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)	11,044,210.27		11,044,210.27			12,727,328.59
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,315.98		1,315.98			1,410.02
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2021-22**			**Adjustments to 2022-23**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2022-23 P2 Report**			**2023-24 P2 Estimate**		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	1,410.02		1,410.02	1,453.75		1,453.75
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			1,410.02			1,453.75
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)	42,738.87		42,738.87	42,253.00		42,253.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	517.39		517.39	0.00		0.00
4. Secured Roll Taxes (Object 8041)	7,998,858.02		7,998,858.02	8,094,350.00		8,094,350.00
5. Unsecured Roll Taxes (Object 8042)	267,599.80		267,599.80	264,582.00		264,582.00
6. Prior Years' Taxes (Object 8043)	5,228.55		5,228.55	0.00		0.00
7. Supplemental Taxes (Object 8044)	340,661.02		340,661.02	310,100.00		310,100.00

	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)	800,536.00		800,536.00	726,947.00		726,947.00
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)	755,828.20		755,828.20	546,296.00		546,296.00
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)	10,211,967.85	0.00	10,211,967.85	9,984,528.00	0.00	9,984,528.00
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)	10,211,967.85	0.00	10,211,967.85	9,984,528.00	0.00	9,984,528.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			212,248.06			212,569.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	903,996.59		903,996.59	1,328,553.00		1,328,553.00
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)	903,996.59	0.00	1,116,244.65	1,328,553.00	0.00	1,541,122.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	11,000,386.00		11,000,386.00	12,314,124.00		12,314,124.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	15,096.00		15,096.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	11,015,482.00	0.00	11,015,482.00	12,314,124.00	0.00	12,314,124.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	36,708,751.58		36,708,751.58	33,030,912.00		33,030,912.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	158,570.07		158,570.07	87,500.00		87,500.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2022-23 Actual**			**2023-24 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			11,044,210.27			12,727,328.59
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0715			1.0310
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			12,727,328.59			13,704,487.06
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			10,211,967.85			9,984,528.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			169,202.40			174,450.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			3,631,605.39			5,261,081.06
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			3,631,605.39			5,261,081.06
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			60,059.25			40,493.40
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			10,272,027.10			10,025,021.40
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			3,571,546.14			5,220,587.66
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			10,272,027.10			
b. State Subventions (Line D8)			3,571,546.14			
c. Less: Excluded Appropriations (Line C23)			1,116,244.65			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			12,727,328.59			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	**2022-23 Actual**			**2023-24 Budget**		
11. Adjusted Appropriations Limit						

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			12,727,328.59			13,704,487.06
12. Appropriations Subject to the Limit (Line D9d)			12,727,328.59			

"* Please provide below an explanation for each entry in the adjustments column."

Chris J. Kim. Chief Business Official
Gann Contact Person

707-542-5197
Contact Phone Number

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) — 836,515.25
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. — 0.00
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

n/a

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 20,099,621.78

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) — 4.16%

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) — 1,382,969.52
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 105,090.29

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	38,400.00
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)	95,239.08
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)	1,621,698.89
9. Carry-Forward Adjustment (Part IV, Line F)	(500,300.73)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,121,398.17
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	21,012,497.98
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,705,246.74
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,542,558.87
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,445.30
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	612,890.32
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)	515,628.39
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)	519,603.19
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)	2,194,161.98
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)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,660.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	612,264.83
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)	29,724,957.60
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.46%
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)	3.77%

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)	1,621,698.89
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	460,950.50
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 (8.73%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.73%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.69%) times Part III, Line B19); zero if positive	(500,300.73)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(500,300.73)
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:	3.77%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-250150.36) is applied to the current year calculation and the remainder ($-250150.37) is deferred to one or more future years:	4.61%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-166766.91) is applied to the current year calculation and the remainder ($-333533.82) is deferred to one or more future years:	4.89%
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)	(500,300.73)

Approved indirect cost rate:	8.73%
Highest rate used in any program:	8.69%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	2,469,095.41	214,552.04	8.69%
01	3210	128,603.13	10,139.75	7.88%
01	3212	1,524,830.59	132,030.41	8.66%
01	6266	151,020.75	12,184.12	8.07%

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	35,287.46		0.00	35,287.46
2. State Lottery Revenue	8560	270,907.86		141,111.60	412,019.46
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)		306,195.32	0.00	141,111.60	447,306.92
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	23,113.86		141,111.60	164,225.46
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	81,639.01			81,639.01
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)		104,752.87	0.00	141,111.60	245,864.47
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	201,442.45	0.00	0.00	201,442.45

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.

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	33,089,890.97
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,780,870.21
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	612,890.32
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	149,416.67
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1.86
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				762,308.85
D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				28,546,711.91
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)				1,421.07
B. Expenditures per ADA (Line I.E divided by Line II.A)				20,088.18

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.)	23,802,570.46	18,054.54
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)	23,802,570.46	18,054.54
B. Required effort (Line A.2 times 90%)	21,422,313.41	16,249.09
C. Current year expenditures (Line I.E and Line II.B)	28,546,711.91	20,088.18
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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.)	MOE Met	
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)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		0.00	32,519.50	0.00	706,133.61	2,289,401.06	0.00	450,000.00
B. Enter Allocation Factor(s) by Goal:		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12		73.95		73.95	61.00		306.00
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)		14.80		14.80	8.00		100.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		0.00	88.75	0.00	88.75	69.00	0.00	406.00

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
1110	Regular Education, K–12	17,680,376.33	2,978,600.72	20,658,977.05	1,785,852.75		22,444,829.80
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	16,367.00	0.00	16,367.00	1,414.84		17,781.84
5000-5999	Special Education	8,539,922.34	499,453.45	9,039,375.79	781,403.36		9,820,779.15
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	612,890.32	0.00	612,890.32	52,980.93		665,871.25
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					51,170.89	51,170.89
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					1.86	1.86
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	89,456.19		89,456.19
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	**Total General Fund and Charter Schools Funds Expenditures**	26,849,555.99	3,478,054.17	30,327,610.16	2,711,108.07	51,172.75	33,089,890.98

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
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
1110	Regular Education, K–12	15,692,329.47	0.00	105,089.87	1,672,676.47	204,835.22	0.00	5,445.30			0.00	0.00	17,680,376.33
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	16,367.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	16,367.00
5000-5999	Special Education	5,717,711.23	400,071.33	0.00	494,889.57	705,393.58	1,221,856.63	0.00			0.00	0.00	8,539,922.34
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	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		612,890.32	0.00	0.00	0.00	612,890.32
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		21,426,407.70	400,071.33	105,089.87	2,167,566.04	910,228.80	1,221,856.63	5,445.30	612,890.32	0.00	0.00	0.00	26,849,555.99

* 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	615,474.90	2,023,963.26	339,162.56	2,978,600.72
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)	123,178.21	265,437.80	110,837.44	499,453.45
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		738,653.11	2,289,401.06	450,000.00	3,478,054.17

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)	515,628.39
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	38,400.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,051,989.38
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	105,090.29
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,711,108.06
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	26,849,555.99
2	Total Allocated Costs (from Form PCR, Column 2, Total)	3,478,054.17
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	30,327,610.16
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)	4,660.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,030,180.81
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,034,840.81
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	31,362,450.97
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	8.64%

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)	51,170.89				51,170.89
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				1.86	1.86
Total Other Costs	51,170.89	0.00	0.00	1.86	51,172.75

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	4,316,397.00		4,316,397.00			4,316,397.00
Work in Progress		863,808.00	863,808.00			863,808.00
Total capital assets not being depreciated	4,316,397.00	863,808.00	5,180,205.00	0.00	0.00	5,180,205.00
Capital assets being depreciated:						
Land Improvements	7,977,243.00	1,084,610.00	9,061,853.00			9,061,853.00
Buildings	52,409,709.00	1,464,345.00	53,874,054.00			53,874,054.00
Equipment	1,082,607.00	81,786.00	1,164,393.00			1,164,393.00
Total capital assets being depreciated	61,469,559.00	2,630,741.00	64,100,300.00	0.00	0.00	64,100,300.00
Accumulated Depreciation for:						
Land Improvements	(3,609,683.00)	(894,154.00)	(4,503,837.00)			(4,503,837.00)
Buildings	(14,807,664.00)	(1,415,658.00)	(16,223,322.00)			(16,223,322.00)
Equipment	(634,168.00)	(169,852.00)	(804,020.00)			(804,020.00)
Total accumulated depreciation	(19,051,515.00)	(2,479,664.00)	(21,531,179.00)	0.00	0.00	(21,531,179.00)
Total capital assets being depreciated, net excluding lease and subscription assets	42,418,044.00	151,077.00	42,569,121.00	0.00	0.00	42,569,121.00
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
Governmental activity capital assets, net	46,734,441.00	1,014,885.00	47,749,326.00	0.00	0.00	47,749,326.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	49,070,513.00	6,178,756.00	55,249,269.00			55,249,269.00	
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	17,082,823.00	(5,584,551.00)	11,498,272.00			11,498,272.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	120,534.00	25,721.00	146,255.00			146,255.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	66,273,870.00	619,926.00	66,893,796.00	0.00	0.00	66,893,796.00	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 4:

Review:

Technical Review Checks

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

Bellevue Union Elementary **Sonoma 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**

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

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

INTRAFD-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**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

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/Unapprorpriated 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**) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

Bellevue Union Elementary **Sonoma County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

EFB-POSITIVE - (**Warning**) - 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**

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

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

INTRAFD-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**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

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/Unapprorpriated 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**