# Siskiyou County Board of Education
# Wednesday, September 20, 2023 – 6 p.m.

Siskiyou County Office of Education
609 S. Gold Street, Yreka CA 96097

## AGENDA

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Consistent with AB 361, Government Code Section 54953 and subsequent board action, this meeting will also be offered by Zoom. Follow the instructions below to access the meeting. Teleconference protocols will be provided at the opening of the meeting, including how to address the County Board with public comments.

**To join this meeting, click on the link below:**
https://us02web.zoom.us/j/85615627266?pwd=YjNTdUcwVGkxRTlsdmZXWVk2Zi9TZz09

**Meeting ID:** 856 1562 7266
**Password:** 686644
**To join by telephone:** 1-669-444-9171

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In compliance with the Americans with Disabilities Act, the Siskiyou County Board of Education will make available to the public who has a disability, any needed modification or accommodation in order for that person to participate in the public meeting. Contact the Siskiyou County Office of Education at 530-842-8400 at least one (1) week prior to the scheduled meeting.

**Public Comments:** Persons who wish to address the Board for items listed on the agenda must complete the Speaker Card provided and hand it to the Board of Trustees' secretary, preferably prior to when the items are called on the agenda.

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**Meeting Schedule**

- Call to Order
- Salute to the Flag
- Public Comment
- Announcements
- Agenda Items
- Adjournment

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Hearing of persons desiring to address the Board or present petitions. Presentations not on the agenda will be limited to five minutes. The Board is prohibited by law from taking action on any item presented if it is not listed on the agenda.

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**Item 01**
**Subject: Public Hearing**
Pursuant to Education Code Section 60119, (as revised by Chapter 118, Statutes of 2005 and CCR, Title 5, Section 9531), a public hearing will be held relating to State Instructional Materials Funds for the purpose of determining whether each pupil in each school in the district has sufficient textbooks or instructional materials, or both, in specified subjects that are aligned to the academic content standards and consistent with the content and cycles of the curriculum frameworks adopted by the State Board of Education.

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**Item 02**
**Subject: Approval of Minutes**
Approval of August 23, 2023, meeting minutes.

**Type of Action:** Action

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**Item 03**
**Subject: Northern United – Siskiyou Charter School**
Request for approval of an amendment to the charter due to a change in resource center locations.

**Type of Action:** Action

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**Item 04**
**Subject: Credential Registration**
Credentials granted by the Commission on Teacher Credentialing will be submitted for registration.

**Type of Action:** Action

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**Item 05**
**Subject: Resolution 23-24-02**
Request for approval of Resolution 23-24-02 Adult Education Siskiyou County Office of Education Representative.

**Type of Action:** Action

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**Item 06**
**Subject: Resolution 23-24-03**
Request for approval of Resolution 23-24-03 Sufficiency or Insufficiency of Instructional Materials.

**Type of Action:** Action

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**Item 07**
**Subject: Resolution 23-24-04**
Pursuant to Article XIIIB of the California Constitution, the Siskiyou County Board of Education will establish the 2022-2023 Gann Limits for the Siskiyou County Office of Education.

**Type of Action:** Action

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**Item 08**
**Subject: Resolution 23-24-05**
Pursuant to Article XIIIB of the California Constitution, the Siskiyou County Board of Education will establish the estimated 2023-2024 Gann Limits for the Siskiyou County Office of Education.

**Type of Action:** Action

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**Item 09**
**Subject: SCOE Unaudited Actuals**
The 2022-2023 SCOE Unaudited Actuals will be presented as an information item.

**Type of Action:** Information

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**Item 10**
**Subject: Resolution 23-24-06**
Request for approval of Resolution 23-24-06 Bridge Financing to Junction Elementary School District pursuant to Education Code. Section 42622.

**Type of Action:** Information/Discussion/Action

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**Item 11**
**Subject: Superintendent's Report**

**Type of Action:** Information, Discussion

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**Item 12**
**Subject: Board Comments**

**Type of Action:** Information, Discussion

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**Item 13**
**Subject: Items for Next Agenda**

**Type of Action:** Discussion

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**ADJOURNMENT OF MEETING**

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This agenda and meeting materials are posted on the Siskiyou County Board of Education webpage. For more information concerning this agenda, please contact the Siskiyou County Office of Education at 530-842-8400.

Members of the public wishing to send written comments about an agenda item to the board are encouraged to send an email to siskiyoucbe@siskiyoucoe.net with the item number clearly marked in the subject line no later than noon on Tuesday, September 19, 2023. The following information should be included in the body of the email:

- Commenter's first and last name
- Organization affiliation, if applicable
- Agenda item number or general public comment

Questions: Siskiyou County Office of Education | siskiyoucbe@siskiyoucoe.net | 530-842-8400

Posted: Sunday, September 17, 2023

# Siskiyou County Board of Education Meeting
# Regular Meeting, Wednesday, August 23, 2023, 2 p.m.
# Siskiyou County Office of Education
# 609 S. Gold Street, Yreka CA 96097

## Meeting Minutes

**Members Present**
John Bennett, President
Len Foreman, Vice President
Brenda Duchi
Michelle O'Gorman
Michelle Harris

**Members Absent**
William Enos, Ed.D.
Sherry Crawford

**Call to Order**
President Bennett called the meeting to order at approximately 2:01 p.m.

**Public Comment**
There was no public comment.

## AGENDA ITEMS

**Item 01**
**Approval of Minutes**
Mrs. Duchi moved to approve the minutes of the June 28, 2023 meeting. Mr. Foreman seconded. Motion carried unanimously.

**Item 02**
**Credential Registration**
Mr. Foreman moved to approve the Credentials presented for registration. Mrs. Duchi seconded. Motion carried unanimously.

**Item 03**
**Williams Report**
The Quarterly Report on Williams Uniform Complaints for July, 2023 was presented as an information item.

**Item 04**
**Expanded Learning Presentation**
Ms. Kelly Smith, SCOE Expanded Learning Director, provided a presentation on Expanded Learning and their program plan.

**Item 05**
**Klamath River Elementary School District – Deferment of Lapsation**
Mr. Allan Carver recommended that the board approve the request for deferment of lapsation. Mrs. Duchi moved to approve the request for deferment of lapsation for the Klamath River Elementary School District for the 2023/2024 school year. Mrs. O'Gorman seconded. Motion carried unanimously.

**Item 06**
**Consolidated Application**
Mr. Foreman moved to approve the 2023-2024 Consolidated Application. Mrs. Harris seconded. Motion carried unanimously.

**Item 07**
**RESOLUTION 23-24-01**
Mr. Foreman moved to approve the resolution 23-24-01 for exemption to the separation-from-service requirement pursuant to Education Code, Sections 24214.5 and 26816. Mrs. Duchi seconded. Motion carried unanimously.

**Item 08**
**Superintendent's Report**
- Mr. Carver shared information on SCOE's all staff kickoff that was held on August 15. There was a great turn out with attendance and a lot of good feedback was received. All top leaders of departments provided a description of their department.
- Mr. Carver thanked Mrs. Jennifer Glueck and the HR team for their hard work on updating the onboarding process for new employees.
- Mr. Carver provided an update on how the recent fires are impacting schools being open. Klamath River Elementary School District and Seiad Elementary School District are currently in an evacuation order zone and will remain closed for the week. Junction Elementary did open on August 17. There was also a request to close Happy Camp Elementary and Happy Camp High School for two days. Mr. Carver met with school administrators from the districts impacted. There was a mutual decision to close all above-mentioned schools for the entire week due to road closures, air quality and the number of residents evacuated.
- Mr. Carver provided an update on the main SCOE office building. There are additional areas in the building that have new carpet installed as well as the walls having been painted. Half of the old library is now carpeted and painted with cubicle offices to accommodate some of the new hired staff. The south county employees are settled into the Jefferson campus, located in Mt. Shasta. SCOE was also able to move a preschool classroom to the Gold Street location, where Yreka Union School District has opened up a T-K class.

- Mr. Carver provided an update on the five year agreement with the school board at Junction Elementary to provide business and administrative services. Applications have been received for the posted positions at Junction Elementary. SCOE will provide assistance to rebuild the heating and cooling systems, which may include a loan to the district.
- Mr. Carver provided an update on Weed Elementary's positive budget, in addition to the status of their construction budget.

**Item 09**
**Subject: Board Comments**
Mrs. Duchi encouraged the county board members to attend the upcoming CCBE conference. Mr. Carver shared that Assistant Superintendent, Mr. Barry Barnhart, HR Coordinator Joshua Stanshaw, and Mr. Joe Ross from Reach University will be presenting at the CCBE conference. Mrs. Duchi announced that she will be stepping down from her position with CCBE and her position on the county board when her current term ends.

**Item 10**
**Items for Next Agenda**
There were no suggested items for the next agenda.

**Adjournment**
The meeting was adjourned at approximately 3:22 p.m. The next county board meeting will be held on September 20, 2023, at 6 p.m.



Allan S. Carver, County Superintendent

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# Northern United - Siskiyou Charter School Charter 2020-2025 (2020-2028, with 2 year extension granted by AB130 and with additional 1 year extension granted by SB114)
# Amendment: Update NU-SCS resource center locations
# Dated: September 20, 2023

**The current approved (by SCOE on November 20, 2019) facilities are:**

For Mt. Shasta:

| | |
|---|---|
| Mt. Shasta Learning Center: | 427 Alder Street, Mt. Shasta |
| Mt. Shasta Learning Center: | 1124 Pine Grove Drive, Mt. Shasta |

For Yreka:

| | |
|---|---|
| Yreka Learning Center: | 423 S. Broadway, Yreka |
| Yreka Learning Center: | 505 S. Broadway, Yreka |

**This amendment will update the NU-SCS facilities to be:**

For Mt. Shasta:

| | |
|---|---|
| Mt. Shasta Learning Center: | 2409 S. Mt. Shasta Blvd |
| Mt. Shasta Learning Center: | 2411 S. Mt. Shasta Blvd |

For Yreka:

| | |
|---|---|
| Yreka Learning Center: | 423 S. Broadway, Yreka |
| Yreka Learning Center: | 505 S. Broadway, Yreka |

Siskiyou County Board of Education

# SEPTEMBER 2023 CREDENTIALS

| | | |
|---|---|---|
| Shaw-Scala, Cecily | Edgewood | Emergency Permit- 30 Day Substitute<br>Substitute<br>Issued: 04/30/2022 Expires: 05/01/2023 |
| Heil, Katie | Macdoel | Emergency Permit- 30 Day Substitute<br>Substitute<br>Issued: 08/11/2023 Expires: 09/01/2024 |
| Sarmento, Paula | Yreka | Clear TC - Single Subject<br>Foundational - Level Mathematics (Exam), Science: Geosciences (Exam)<br>Issued: 01/01/2024 Expires: 01/01/2029 |
| Scott, Sydney | McCloud | Intern TC - Multiple Subject<br>General Subjects<br>Issued: 08/10/2023 Expires: 09/01/2025 |
| Moore, Anna | Yreka | Permit- Child Development<br>Director<br>Issued: 03/20/2023 Expires: 04/01/2028 |
| Foster, Terry | Weed | Emergency Permit- 30 Day Substitute<br>Substitute<br>Issued: 09/01/2023 Expires: 09/01/2024 |
| Spaulding, John | Mt. Shasta | Clear TC - Single Subject<br>Science: Biological Sciences<br>Chemistry,Physics,Geosciences (Specialized) (Examination)<br>Issued: 06/10/2023 Expires: 07/01/2028 |
| Kinsey, Melody | Montague | Emergency Permit - 30-Day Substitute<br>Substitute<br>Issued: 09/01/2023 Expires: 09/01/2024 |
| Mendenhall "Ford", Melanie | Fort Jones | Permit - Child Development<br>Site Supervisor<br>Issued: 01/01/2024 Expires: 01/01/2029 |
| Ducharme "Janke", Eric | Hornbrook | Clear TC - Single Subject<br>English (Exam)<br>Issued: 09/01/2023 Expires: 09/01/2028 |
| Ducharme "Janke", Eric | Hornbrook | Clear TC - Multiple Subject<br>General Subjects (Exam)<br>Issued: 09/01/2023 Expires: 09/01/2028 |
| Shamansky, Jeffrey | McCloud | Clear TC- Career Technical Education<br>Building and Construction Trades<br>Issued: 09/01/2023 Expires: 09/01/2028 |



*No expiration date indicates not applicable.

| | | |
|---|---|---|
| Lang, Raylene | Etna | CLear SC- Administrative<br>Administration<br>Issued: 09/01/2023 Expires: 09/01/2028 |
| McCoy, Constance | Yreka | Clear SC - Administrative<br>Administration<br>Issued: 08/30/2023 Expires: 09/01/2028 |
| Brasch, Gerad | | Preliminary TC- Career Technical Education<br>Manufacturing and Product Development, Building and Construction Trades<br>Issued: 01/04/2023 Expires: 09/01/2025 |



*No expiration date indicates not applicable.

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**RESOLUTION 23-24-02**

**ADULT EDUCATION SISKIYOU COUNTY OFFICE OF EDUCATION REPRESENTATIVE**

**Whereas,** the Siskiyou County Office of Education is required to have designated district representatives for the purpose of signing and receiving correspondence, fiscal information and voting representation at consortium meetings, with the Siskiyou Adult Education Consortium, covering the Fiscal Year 2023/2024.

**NOW, THEREFORE BE IT RESOLVED** that the Siskiyou County Board of Education authorizes the following designees as representatives of the Siskiyou County Office of Education for the purpose of signing, receiving/sending correspondence and fiscal information with the Siskiyou Adult Education Consortium.

**Allan S. Carver, County Superintendent – Member Representative**
**Barry Barnhart, Deputy Superintendent**

**Passed and adopted,** September 20, 2023.

AYES:
NOES:
ABSENT:
ABSTENTIONS:

| | |
|---|---|
| Allan S. Carver | John Bennett |
| County Superintendent of Schools | Siskiyou County Board of Education |

## Assurances

### Membership & Decision-Making

- I certify that any community college district, school district, or county office of education, or any joint powers authority consisting of community college districts, school districts, county offices of education, or a combination of these, located within the boundaries of the adult education region shall be permitted to join the consortium as a member (EC 84905 (a)(b). (See Membership Box above).
- I certify that only members as described above (and in EC 84905) are allowed to join my consortium as members and participate in decision making and approvals whether in a public meeting, or via the NOVA planning, budgeting & expense reporting system.
- I certify that as a condition of joining a consortium, as a member, I shall commit to reporting any funds (as described in EC 84916) available to that member for the purposes of education and workforce services for adults and the uses of those funds through the annual Program Area exercise in NOVA for reporting leveraged funds, and instructional hours.
- I certify that as a member of the consortium my district shall be represented only by an official designated by the governing board of the member (EC 84905 (c)).
- I certify that as a member of the consortium, I shall participate in any decision made by the consortium (EC 84905 (d)(1)(A)).
- I certify that all decision made by the consortium and its members is final (EC 84905 (d)(1)(F)).
- I certify that I will adhere to the consortium rules and procedures and, as agreed upon by the consortium members, to any additional by-laws, charters, etc.

### Public Meetings

- I certify that a proposed decision is considered at an open, properly noticed public meeting of the consortium at which members of the public may comment (EC 84905 (d)(1)(B)).
- I certify that the consortium has provided the public with adequate notice of a proposed decision and considered any comments submitted by members of the public, and any comments submitted by members of the public have been distributed publicly (EC 84905 (d)(1)(C)).
- I certify that the consortium has requested comments regarding a proposed decision from other entities located in the adult education region that provide education and workforce services for adults (EC 84905 (d)(1)(D)(i)).
- I certify that the consortium has requested comments regarding a proposed decision from other entities located in the adult education region that provide education and workforce services for adults (EC 84905 (d)(1)(D)(i)).
- I certify that the consortium has considered input provided by pupils, teachers employed by local educational agencies, community college faculty, principals, administrators, classified staff, and the local bargaining units of the school districts and community college districts before it makes a decision (EC 84905 (d)(1)(E)).

- I certify that in addition to the meeting requirements listed in EC 84905, and as agreed upon by the consortium members, that I will follow the public meeting requirements listed in the Ralph M. Brown Act as the Brown Act applies to the governing body of any “local body created by state or federal statute.” (Ed. Code, section 54952.)

### Reporting Requirements

- I certify that I will participate in completing and updating any consortium long range and/or short range planning efforts and/or budget work plans (EC 84906, 84914(a)).
- I certify that all CAEP expenses have been expended in the CAEP seven program areas, and services provided are consistent with the 3-year plan, the annual plan, and my district’s work plan & budget as submitted in NOVA (EC 84913 (1-7), 84906, 8914(a)).
- I certify that my expenditures of CAEP funds match the objectives/activities included in the annual plan and the member work plan (EC 84906, 84914(a)).
- I certify that my expenditures of CAEP funds adhere to the allowable uses of funds as identified in the CAEP Fiscal Management Guide.
- I certify that I will report student level enrollment data and outcomes as prescribed by the State CAEP Office (EC 84920).
- I certify that I will share financial expenditure and progress reports with the members of my regional consortium.
- I certify that I understand that as a member if I do not meet any of these items I have certified, I will be deemed an ineffective member which may result in a loss or reduction of CAEP funding (EC 84914(b)).
- I certify that all CAEP expenses have been expended only for the education of persons 18 years of age or older (EC 84901(a))

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**RESOLUTION 23-24-03**

**REGARDING SUFFICIENCY OR INSUFFICIENCY OF INSTRUCTIONAL MATERIALS**

**Whereas,** the governing board of Siskiyou County Office of Education, in order to comply with the requirements of Education Code Section 60119 held a public hearing on September 20, 2023, at 6 p.m., which is on or before the eighth week of school and which did not take place during or immediately following school hours, and;

**Whereas,** the governing board provided at least 10 days' notice of the public hearing posted in at least three public places with the district that stated the time, place, and purpose of the hearing, and;

**Whereas,** the Board encouraged participation by parents/guardians, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

**Whereas,** information provided at the public hearing and to the governing board at the public meeting detailed the extent to which textbooks and instructional material were provided to all students, including English learners, in the Siskiyou County Office of Education, and:

**Whereas,** the definition of "sufficient textbooks or instructional materials" means that each student, including each English learner, has a standards-aligned textbook and/or instructional materials to use in class and to take home, which may include material in a digital format but shall not include photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage, and;

**Whereas,** the definition of "sufficient textbooks or instructional materials" also means that all students who are enrolled in the same course within the Siskiyou County Office of Education have standards aligned textbooks or instructional materials from the same adoption cycle, and;

**Whereas,** textbooks or instructional materials in core curriculum subjects should be aligned with state academic content standards adopted by the State Board of Education pursuant to Education Code 60605 and/or the Common Core Standards adopted pursuant to Education Code 60605.8;

**Whereas,** sufficient standards-aligned textbooks or instructional materials that are consistent with the cycles and content of the curriculum frameworks were provided to each student, including each English learner in the following subjects:

- **Mathematics**
- **English/Language Arts**
- **Science**
- **History/Social Science**

**School Special Day Class for Emotionally Disabled Youth**
**Standards-Based Instructional Materials Sufficiency Rationale**

We have completed an inventory of instructional materials used at the Special Day Class for Emotionally Disabled Youth which indicates that the program has established content standards-based curriculum in all subject areas for grades K through 12. We have purchased textbooks that are state adopted or meet the content standards.

- Mathematics - (see attached list of adopted textbooks and instructional materials) • Science - (see attached list of adopted textbooks and instructional materials) • History/Social Science - (see attached list of adopted textbooks and instructional materials) • English/Language Arts, including the English language development component of an adopted program - (see attached list of adopted textbooks and instructional materials).

**Whereas,** sufficient textbooks or instructional materials were provided to each pupil enrolled in health classes and;

Therefore, it is resolved that for the 2023/2024 school year, the Siskiyou County Office of Education has provided each student with sufficient standards-aligned textbooks or instructional materials that are consistent with the cycles and content of the curriculum frameworks.

Passed and adopted, this 20th day of September, 2023.

AYES:
NOES:
ABSENT:
ABSTENTIONS:

Allan S. Carver
County Superintendent of Schools

John Bennett
Siskiyou County Board of Education

# Middle and High School Emotionally Disturbed Special Day Classes
# Standards Based Instructional Materials
# Sufficiency Resolution

An inventory of the educational materials used in the Middle/High School Emotionally Disturbed Special Day Classes (ED/SDC) indicates that the program has established content standards based curriculum in all subject areas in grades 6 through 12. The program has purchased textbooks that are state adopted or meet the state content standards. The programs will continue to select and purchase standards based Science, History/Social Science, Math, English/Language Arts, and Health textbooks for grades 6 through 12.

## English Language Arts

Currently the middle/high school ED/SDC program has the following:

Garlic Press Straight Forward English Series. This intervention series is designed to address specific English skills, including parts of speech, grammar, capitalization and punctuation. This curriculum is not aligned to state standards. The Board has approved this intervention curriculum for the English class.

Houghton Mifflin Literary Readers levels 4 through 6, including Success For All materials for all levels. This reading series is state adopted.

Holt Elements of Literature Introductory through Sixth courses for 6th through 12th grades. The Introductory and 1st course, for 7th and 8th grade, are state adopted. The Board has approved these texts.

## Math

Currently the program has the following:

Key Curriculum Press Key to Algebra. This text addresses the state standards. The board has approved this text.

Glencoe/McGraw-Hill Algebra 1. This text addresses the state standards. The board has approved this text.

AGS Publishing Pre-Algebra. This text addresses the state standards. The board has approved this text.

AGS Publishing Geometry and Algebra 1. These texts address the state standards. The board has approved this text.

Saxon Publishing Company Math books for grades 3 through 6 (Saxon 54, 65, 76, and 87), which are state adopted.

McGraw-Hill Pre-Algebra Step By Step. This is an intervention text that addresses the state standards. The board has approved this text.

Walch Education Common Core State Standards Mathematics I Integrated Pathway

## Science

**High School**
AGS Publishing Earth Science, Biology and Physical Science texts that are aligned to state standards. The Board has approved these texts.

The program has purchased Glencoe Mc-Graw-Hill Science Voyages Red, Green and Blue for use in the middle school grades. This series is state adopted.

The program is currently using Steck-Vaughn Basic Science for Living and Globe Book Company Science Workshop Series for Earth Science, Life Science, Physical Science and Biology as supplements for our high school level courses. These are intervention materials that are not aligned to state standards. The board has approved these texts.

## History/Social Science:

**High School**

Currently the program is using Steck-Vaughn, Scholastic Fearon Education, Globe, and Heath Social Studies as supplemental texts for middle and high school History/Social Science courses ,and Steck-Vaughn Decisions for Health, and AGS Discover Skills for Life for the ninth Grade Health/Social Studies course. These intervention texts are not aligned to state standards. The board has approved these texts.

AGS Publishing texts for US History, World History, and Economics. These texts are aligned to state standards. The Board has approved these texts.

McDougal Littel California Middle School Social Studies Series. This is a state adopted text.

The program has purchased Economics and US Government by Jamestown Education. They are state adopted texts.

# History/Social Science Courses and Texts

| SBE Adpt | Courses and Related Textbook Options | Publisher/Author | Level |
|---|---|---|---|
| | World History and You | Steck-Vaughn | 8 |
| | The United States Constitution and You | PCI Educational Publishing | 12 |
| | America's Story | Steck-Vaughn | 11 |
| | United States History Series | Fearon | 11 |
| | World History | Fearon | 10 |
| | World History | AGS Publishing | 10 |
| | US History | AGS Publishing | 11 |
| | Economics | Jamestown Education | |
| | Economics | AGS Publishing | 12 |
| | US History | AGS Globe | 11 |
| | US Government | Jamestown Education | |
| | US Government | AGS Globe | 12 |
| | World Geography & Cultures | AGS Globe | 9 |
| | | | |

# Mathematics Courses and Textbooks

| SBE Adpt | Courses and Related Textbook Options | Publisher/Author | Level |
|---|---|---|---|
| | **Grade 6 Mathematics** | | |
| * | Math 87 | Saxon Publishers | 6 |
| | Mathematics Unlimited | Holt | 6 |
| | | | |
| | **Grade 7 Mathematics** | | |
| * | AGS Pre-Algebra | AGS Publishing | 7 |
| | Mathematics Unlimited | Holt | 7 |
| | Algebra ½ 2nd Edition | Saxon | 7 |
| | | | |
| | **Grade 8 Mathematics** | | |
| * | Algebra 1 | Glencoe | 8 |
| | Key to Algebra | Key Curriculum Project | 8 |
| | | | |
| | **High School Mathematics** | | |
| * | AGS Pre-Algebra | AGS Publishing | 7 |
| | Algebra ½ 2nd Edition | Saxon | 7 |
| * | Algebra 1 | Glencoe | 8 |
| | Key to Algebra | Key Curriculum Project | 8 |
| | Algebra 2 | AGS Publishing | 10 |
| | Geometry | AGS Publishing | |
| | | | |
| | **Other Math** | | |
| | Consumer Math | | |
| | Checkbook Math | | |
| | Shopping Mall Math | | |

# Middle and High School Emotionally Disturbed Special Day Classes

## English/Language Arts courses and Textbooks

| SBE Adpt | Courses and Related Textbook Options | Publisher/Author | Level |
|---|---|---|---|
| | Elements of Literature | Holt | 6 - 12 |
| * | Literary Readers | Houghton Mifflin | 6 |
| | Intervention Textbooks | | |
| | SRA Specific Skill Series | SRA/McGraw-Hill | |
| | GUM, grammar, usage, mechanics | Zaner-Bloser, Inc. | A, B, C, D |
| | Steck-Vaughn Spelling | Steck-Vaughn Co | 1-6 |
| | Zaner-Bloser Handwriting | Zaner-Bloser, Inc. | 1-6 |
| | Collections For Young Readers | Open Court Publishing Company | 1-6 |
| | Bringing The Classics To Life | A/V Concepts Corp | 1.5-6.0 |
| | Reader's Digest New Reading Skill Builder | Reader's Digest Services, Inc. | 2-6 |
| | Primary Readers | Modern Curriculum Press, Inc. | 1-4 |
| | Steck-Vaughn Phonics Readers | Steck-Vaughn Co | 1-4 |
| | Primary Phonics | Educators Publishing Service, Inc | K-4 |

# Science Courses and Textbooks

| SBE Adpt | Courses and Related Textbook Options | Publisher/Author | Level |
|---|---|---|---|
| | | | |
| | Accents on Science | Merill Publishing | 6 |
| | | | |
| | **Earth Science** | | |
| | Basic Science for Living | Steck-Vaughn | |
| | Earth Science | AGS Publishing | 9 - 12 |
| | Earth Science Workshop Series | Globe | |
| * | Science Voyages | Glencoe | 6 - 8 |
| * | Focus on Earth Science | Pearson Prentice Hall | 6 |
| | Earth Science | AGS Globe | 6 - 12 |
| | | | |
| | **Physical Science** | | |
| | Science Workshop Series | Globe | |
| | Physical Science | AGS Publishing | 9 - 12 |
| * | Science Voyages | Glencoe | 6 - 8 |
| * | Focus on Physical Science | Pearson Prentice Hall | 8 |
| | Physical Science | AGS Globe | 6 - 12 |
| | | | |
| | **Chemistry** | | |
| | Chemistry Workshop Series | Globe | |
| | | | |
| | **Physics** | | |
| | Physics Workshop Series | Globe | |
| | | | |
| | **Life Science** | | |
| * | Science Voyages | Glencoe | 6 - 8 |
| | Biology | AGS Publishing | 9 - 12 |
| * | Focus on Life Science | Pearson Prentice Hall | 7 |
| | | | |
| | **Biology** | | |
| | Biology | AG S Globe | 6 - 12 |
| | | | |
| | **Environmental Science** | | |
| | **Environmental Science** | **A G S** | 6 - 12 |

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**RESOLUTION 23-24-04**

**Level of Expenditures 2022-2023**

**WHEREAS**, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIIIB to the California Constitution; and,

**WHEREAS,** the provisions of that Article established maximum appropriation limitations, commonly called "Gann Limits" for public agencies, including school districts; and,

**WHEREAS,** the Siskiyou County Office of Education must establish a Gann Limit for the 2022-2023 fiscal year in accordance with the provisions of Article XIIIB and applicable statutory law;

**NOW, THEREFORE, BE IT RESOLVED** that the Siskiyou County Board of Education does provide public notice that the computations of the 2022-2023 Gann Limits are made in accord with applicable constitutional and statutory law and that the 2022-2023 Gann Limit of the Siskiyou County Office of Education is $6,066,129.36;

**AND, BE IT FURTHER RESOLVED** that this Board does hereby declare that the appropriations in the Budget for the 2022-2023 fiscal year do not exceed the limitations imposed by Proposition 4;

**AND, BE IT FURTHER RESOLVED** that the Siskiyou County Office of Education provides copies of this Resolution along with appropriate attachments, to interested citizens.

**Passed and adopted**, this 20th day of September 2023.

AYES:
NOES:
ABSENT:
ABSTENTIONS:

| | |
|---|---|
| John Bennett | Allan S. Carver |
| Siskiyou County Board of Education | County Superintendent of Schools |

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**RESOLUTION 23-24-05**

**Level of Expenditures 2023-2024**

**WHEREAS,** in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIIIB to the California Constitution; and,

**WHEREAS,** the provisions of that Article established maximum appropriation limitations, commonly called "Gann Limits" for public agencies, including school districts; and,

**WHEREAS,** the Siskiyou County Office of Education must establish an estimated Gann Limit for the 2023-2024 fiscal year in accordance with the provisions of Article XIIIB and applicable statutory law;

**NOW, THEREFORE, BE IT RESOLVED** that the Siskiyou County Board of Education does provide public notice that the computations of the 2023-2024 Gann Limits are made in accord with applicable constitutional and statutory law and that the 2023-2024 Gann Limit of the Siskiyou County Office of Education is $6,278,446.31;

**AND, BE IT FURTHER RESOLVED** that this Board does hereby declare that the appropriations in the Budget for the 2023-2024 fiscal year do not exceed the limitations imposed by Proposition 4;

**AND, BE IT FURTHER RESOLVED** that the Siskiyou County Office of Education provides copies of this Resolution along with appropriate attachments, to interested citizens.

**Passed and adopted**, this 20th day of September 2023.

AYES:
NOES:
ABSENT:
ABSTENTIONS:

| | |
|---|---|
| John Bennett | Allan S. Carver |
| Siskiyou County Board of Education | County Superintendent of Schools |

| | 2022-23 Calculations | | | 2023-24 Calculations | | |
|---|---|---|---|---|---|---|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| **A. PRIOR YEAR DATA** | **2021-22 Actual** | | | **2022-23 Actual** | | |
| (2021-22 Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the 2021-22 Annual County LCFF Calculation funding exhibit.) | | | | | | |
| PRIOR YEAR APPROPRIATIONS LIMIT | | | | | | |
| 1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion. | 0.00 | | 0.00 | | | 0.00 |
| 2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1) | 5,382,981.14 | | 5,382,981.14 | | | 6,066,129.36 |
| 3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column) | 5,382,981.14 | | 5,382,981.14 | | | 6,066,129.36 |
| PRIOR YEAR GANN ADA | | | | | | |
| 4. Program ADA (Preload/Line B3, PY column) | .01 | | .01 | | | 0.00 |
| 5. Other ADA (Preload/Line B4, PY column) | 4,877.70 | | 4,877.70 | | | 5,110.75 |
| PRIOR YEAR LCFF | | | | | | |
| 6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2021-22 Annual County LCFF Calculation) | 0.00 | | 0.00 | | | 0.00 |
| 7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2021-22 Annual County LCFF Calculation) | 4,345,044.00 | | 4,345,044.00 | | | 4,345,044.00 |
| **ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA** | **Adjustments to 2021-22** | | | **Adjustments to 2022-23** | | |
| ADJUSTMENTS TO PRIOR YEAR LIMIT | | | | | | |
| 8. Reorganizations and Other Transfers | | | | | | |
| 9. Temporary Voter Approved Increases | | | | | | |
| 10. Less: Lapses of Voter Approved Increases | | | | | | |
| 11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10) | | | 0.00 | | | 0.00 |
| 12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 13. Adjustments to Other Services Portion (Lines A11 minus A12) | | | 0.00 | | | 0.00 |
| ADJUSTMENTS TO PRIOR YEAR ADA | | | | | | |
| (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above) | | | | | | |
| 14. Adjustments to Program ADA | | | | | | |
| 15. Adjustments to Other ADA | | | | | | |

| | 2022-23 Calculations | | | 2023-24 Calculations | | |
|---|---|---|---|---|---|---|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| **B. CURRENT YEAR GANN ADA** | | | | | | |
| CURRENT YEAR PROGRAM ADA | 2022-23 Annual Report | | | 2023-24 Annual Estimate | | |
| 2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE | | | | | | |
| 1. Total County Program ADA (Form A, Line B1d) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 2. Total Charter Schools ADA (Form A, Line C2d plus C6d) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. Total Current Year ADA (Lines B1 through B2) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 2022-23 P2 Report | | | 2023-24 P2 Estimate | | |
| CURRENT YEAR DISTRICT ADA | | | | | | |
| 4. Total District Gann ADA (Sum of all District Form GANN, Line B3) | | | 5,110.75 | | | 5,065.00 |
| **C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE** | 2022-23 Actual | | | 2023-24 Budget | | |
| **AID RECEIVED** | | | | | | |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | | | | | | |
| 1. Homeowners' Exemption (Object 8021) | 9,290.29 | | 9,290.29 | 7,146.00 | | 7,146.00 |
| 2. Timber Yield Tax (Object 8022) | 18,961.79 | | 18,961.79 | 13,522.00 | | 13,522.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 4. Secured Roll Taxes (Object 8041) | 1,209,862.34 | | 1,209,862.34 | 1,150,337.00 | | 1,150,337.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 64,417.14 | | 64,417.14 | 63,940.00 | | 63,940.00 |
| 6. Prior Years' Taxes (Object 8043) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 7. Supplemental Taxes (Object 8044) | 33,550.44 | | 33,550.44 | 0.00 | | 0.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | (26,854.29) | | (26,854.29) | (26,854.00) | | (26,854.00) |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 10. Receipts from County Bd. of Supervisors (Object 8070) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 11. Other In-Lieu Taxes (Object 8082) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 12. Comm. Redevelopment Funds (Objects 8047 & 8625) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 13. Parcel Taxes (Object 8621) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) | | | | | | |
| 17. TOTAL TAXES AND SUBVENTIONS | | | | | | |

| | 2022-23 Calculations | | | 2023-24 Calculations | | |
|---|---|---|---|---|---|---|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| (Lines C1 through C16) | 1,309,227.71 | 0.00 | 1,309,227.71 | 1,208,091.00 | 0.00 | 1,208,091.00 |
| OTHER LOCAL REVENUES (Funds 01, 09, and 62) | | | | | | |
| 18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) | | | | | | |
| 19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18) | 1,309,227.71 | 0.00 | 1,309,227.71 | 1,208,091.00 | 0.00 | 1,208,091.00 |
| EXCLUDED APPROPRIATIONS | | | | | | |
| 20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts) | | | 338,063.19 | | | 381,157.21 |
| 20b. Qualified Capital Outlay Projects | | | | | | |
| OTHER EXCLUSIONS | | | | | | |
| 21. Americans with Disabilities Act | | | | | | |
| 22. Unreimbursed Court Mandated Desegregation Costs | | | | | | |
| 23. Other Unfunded Court-ordered or Federal Mandates | | | | | | |
| 24. TOTAL EXCLUSIONS (Lines C20 through C23) | | | 338,063.19 | | | 381,157.21 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 25. LCFF - CY (objects 8011 and 8012) | 9,641,949.21 | | 9,641,949.21 | 9,990,107.00 | | 9,990,107.00 |
| 26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | 95,805.00 | | 95,805.00 | 0.00 | | 0.00 |
| 27. TOTAL STATE AID RECEIVED (Line C25 plus C26) | 9,737,754.21 | 0.00 | 9,737,754.21 | 9,990,107.00 | 0.00 | 9,990,107.00 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799) | 27,990,725.05 | | 27,990,725.05 | 28,654,846.21 | | 28,654,846.21 |
| 29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662) | 231,489.14 | | 231,489.14 | 231,489.14 | | 231,489.14 |
| D. APPROPRIATIONS LIMIT CALCULATIONS | 2022-23 Actual | | | 2023-24 Budget | | |
| PRELIMINARY APPROPRIATIONS LIMIT | | | | | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A12) | | | 0.00 | | | 0.00 |
| 2. Inflation Adjustment | | | 1.0755 | | | 1.0444 |
| 3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places) | | | 0.0000 | | | 0.0000 |
| 4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3) | | | 0.00 | | | 0.00 |
| 5. Revised Prior Year Other Services Limit | | | | | | |

| | 2022-23 Calculations | | | 2023-24 Calculations | | |
|---|---|---|---|---|---|---|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| (Lines A2 plus A13) | | | 5,382,981.14 | | | 6,066,129.36 |
| 6. Inflation Adjustment | | | 1.0755 | | | 1.0444 |
| 7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places) | | | 1.0478 | | | 0.9910 |
| 8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7) | | | 6,066,129.36 | | | 6,278,446.31 |
| 9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8) | | | 6,066,129.36 | | | 6,278,446.31 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | |
| 10. Local Revenues Excluding Interest (Line C19) | | | 1,309,227.71 | | | 1,208,091.00 |
| 11. Preliminary State Aid Calculation | | | | | | |
| a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero) | | | 5,094,964.84 | | | 5,451,512.52 |
| 12. Local Revenues in Proceeds of Taxes | | | | | | |
| a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a]) | | | 53,405.69 | | | 54,237.99 |
| b. Total Local Proceeds of Taxes (Lines D10 plus D12a) | | | 1,362,633.40 | | | 1,262,328.99 |
| 13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero) | | | 5,041,559.15 | | | 5,397,274.52 |
| 14. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D12b) | | | 1,362,633.40 | | | |
| b. State Subventions (Line D13) | | | 5,041,559.15 | | | |
| c. Less: Excluded Appropriations (Line C24) | | | 338,063.19 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c) | | | 6,066,129.36 | | | |
| **15 Adjustments to the Limit Per Government Code Section 7902.1** (Line D14d minus D9) | | | 0.00 | | | |
| SUMMARY | 2022-23 Actual | | | 2023-24 Budget | | |
| **16 Adjusted Appropriations Limit** (Lines D9 plus D15) | | | 6,066,129.36 | | | 6,278,446.31 |
| **17 Appropriations Subject to the Limit** | | | | | | |

| | 2022-23 Calculations | | | 2023-24 Calculations | | |
|---|---|---|---|---|---|---|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| (Line D14d) | | | 6,066,129.36 | | | |

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

Sarah Applegate
Gann Contact Person

(530)842-8424
Contact Phone Number

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# 2022-2023

Unaudited Actuals

# Siskiyou County Office of Education

**ALLAN S. CARVER, COUNTY SUPERINTENDENT**

SARAH APPLEGATE, ASSOCIATE SUPERINTENDENT
BUSINESS SERVICES

609 SOUTH GOLD STREET

YREKA, CA 96097
PH: 530-842-8400

FAX: 530-842-8436
WEBSITE: WWW.SISKIYOUCOE.NET

SISKIYOU COUNTY
OFFICE OF EDUCATION

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

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

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

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

For County Office of Education:

Sarah Applegate

Name

Associate Superintendent Business Services/CBO

Title

(530)842-8424

Telephone

sapplegate@siskiyoucoe.net

E-mail Address

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

| Form | Description | Value |
|---|---|---|
| ESMOE | Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination | MOE Met |
| | If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages: | |
| | MOE Deficiency Percentage - Based on Total Expenditures | 0.00% |
| | MOE Deficiency Percentage - Based on Expenditures Per ADA | 0.00% |
| GANN | Adjustments to Appropriations Limit Per Government Code Section 7902.1 | $0.00 |
| | Adjusted Appropriations Limit | $6,066,129.36 |
| | Appropriations Subject to Limit | $6,066,129.36 |
| | These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629. | |
| ICR | Preliminary Proposed Indirect Cost Rate | 16.42% |
| | Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval. | |

| 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 |
|---|---|---|---|---|---|---|---|---|---|
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 10,817,245.92 | 181,289.00 | 10,998,534.92 | 10,981,654.00 | 168,097.00 | 11,149,751.00 | 1.4% |
| 2) Federal Revenue | | 8100-8299 | 35,166.98 | 2,050,188.78 | 2,085,355.76 | 0.00 | 2,538,513.36 | 2,538,513.36 | 21.7% |
| 3) Other State Revenue | | 8300-8599 | 223,768.67 | 7,730,415.11 | 7,954,183.78 | 13,316.00 | 8,790,965.03 | 8,804,281.03 | 10.7% |
| 4) Other Local Revenue | | 8600-8799 | 2,910,037.54 | 4,042,613.05 | 6,952,650.59 | 1,601,619.00 | 4,560,681.82 | 6,162,300.82 | -11.4% |
| 5) TOTAL, REVENUES | | | 13,986,219.11 | 14,004,505.94 | 27,990,725.05 | 12,596,589.00 | 16,058,257.21 | 28,654,846.21 | 2.4% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,717,267.72 | 3,352,005.10 | 5,069,272.82 | 2,495,242.08 | 3,785,674.37 | 6,280,916.45 | 23.9% |
| 2) Classified Salaries | | 2000-2999 | 2,895,645.13 | 2,228,967.91 | 5,124,613.04 | 3,439,910.90 | 2,613,814.83 | 6,053,725.73 | 18.1% |
| 3) Employee Benefits | | 3000-3999 | 1,709,447.09 | 2,538,358.58 | 4,247,805.67 | 2,376,613.81 | 3,077,264.28 | 5,453,878.09 | 28.4% |
| 4) Books and Supplies | | 4000-4999 | 511,085.42 | 326,348.57 | 837,433.99 | 687,825.78 | 689,841.13 | 1,377,666.91 | 64.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,292,854.82 | 4,009,247.20 | 5,302,102.02 | 1,585,272.26 | 5,505,272.34 | 7,090,544.60 | 33.7% |
| 6) Capital Outlay | | 6000-6999 | 597,157.56 | 35,139.32 | 632,296.88 | 388,600.00 | 30,386.00 | 418,986.00 | -33.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | (77,660.95) | 0.00 | (77,660.95) | 0.00 | 0.00 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,216,298.93) | 1,099,368.33 | (116,930.60) | (1,722,623.99) | 1,562,189.41 | (160,434.58) | 37.2% |
| 9) TOTAL, EXPENDITURES | | | 7,429,497.86 | 13,589,435.01 | 21,018,932.87 | 9,250,840.84 | 17,264,442.36 | 26,515,283.20 | 26.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 6,556,721.25 | 415,070.93 | 6,971,792.18 | 3,345,748.16 | (1,206,185.15) | 2,139,563.01 | -69.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 359,743.71 | 513,801.70 | 873,545.41 | 308,089.37 | 0.00 | 308,089.37 | -64.7% |
| b) Transfers Out | | 7600-7629 | 101,581.00 | 540,980.10 | 642,561.10 | 74,960.05 | 0.00 | 74,960.05 | -88.3% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 30,598.55 | 0.00 | 30,598.55 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (311,497.94) | 311,497.94 | 0.00 | (265,991.89) | 265,991.89 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (22,736.68) | 284,319.54 | 261,582.86 | (32,862.57) | 265,991.89 | 233,129.32 | -10.9% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 6,533,984.57 | 699,390.47 | 7,233,375.04 | 3,312,885.59 | (940,193.26) | 2,372,692.33 | -67.2% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,610,538.49 | 3,824,146.62 | 9,434,685.11 | 12,144,523.06 | 4,523,537.09 | 16,668,060.15 | 76.7% |
| 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) | | | 5,610,538.49 | 3,824,146.62 | 9,434,685.11 | 12,144,523.06 | 4,523,537.09 | 16,668,060.15 | 76.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,610,538.49 | 3,824,146.62 | 9,434,685.11 | 12,144,523.06 | 4,523,537.09 | 16,668,060.15 | 76.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,144,523.06 | 4,523,537.09 | 16,668,060.15 | 15,457,408.65 | 3,583,343.83 | 19,040,752.48 | 14.2% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 428,350.18 | 673.34 | 429,023.52 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 4,522,863.75 | 4,522,863.75 | 0.00 | 3,583,343.83 | 3,583,343.83 | -20.8% |
| 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 | 2,235,433.99 | 0.00 | 2,235,433.99 | 2,209,532.59 | 0.00 | 2,209,532.59 | -1.2% |
| LCFF Carve Out, Williams Oversight, Juvenile Court, DA | 0000 | 9780 | 2,209,532.59 | | 2,209,532.59 | | | 0.00 | |
| Lottery | 1100 | 9780 | 25,901.40 | | 25,901.40 | | | 0.00 | |
| LCFF Carve Out, Williams Oversight, Juvenile Court, DA | 0000 | 9780 | | | 0.00 | 2,209,532.59 | | 2,209,532.59 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 630,567.99 | 0.00 | 630,567.99 | 795,458.50 | 0.00 | 795,458.50 | 26.1% |
| Unassigned/Unappropriated Amount | | 9790 | 8,850,170.90 | 0.00 | 8,850,170.90 | 12,452,417.56 | 0.00 | 12,452,417.56 | 40.7% |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 9,571,412.54 | 4,722,717.34 | 14,294,129.88 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | 0.00 | 0.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 5,000.00 | 0.00 | 5,000.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 848,114.43 | 0.00 | 848,114.43 | | | | |

| 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 |
|---|---|---|---|---|---|---|---|---|---|
| 3) Accounts Receivable | | 9200 | 1,101,171.53 | 2,782,748.82 | 3,883,920.35 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 414,959.17 | 20,000.54 | 434,959.71 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 428,350.18 | 673.34 | 429,023.52 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) Lease Receivable | | 9380 | 0.00 | 0.00 | 0.00 | | | | |
| 10) TOTAL, ASSETS | | | 12,369,007.85 | 7,526,140.04 | 19,895,147.89 | | | | |
| 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 | 178,743.71 | 555,933.84 | 734,677.55 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 21,778.65 | 21,778.65 | | | | |
| 3) Due to Other Funds | | 9610 | 45,741.08 | 1,009,263.88 | 1,055,004.96 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 1,415,626.58 | 1,415,626.58 | | | | |
| 6) TOTAL, LIABILITIES | | | 224,484.79 | 3,002,602.95 | 3,227,087.74 | | | | |
| 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) | | | 12,144,523.06 | 4,523,537.09 | 16,668,060.15 | | | | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 9,635,135.21 | 0.00 | 9,635,135.21 | 9,983,293.00 | 0.00 | 9,983,293.00 | 3.6% |
| Education Protection Account State Aid - Current Year | | 8012 | 6,814.00 | 0.00 | 6,814.00 | 6,814.00 | 0.00 | 6,814.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 95,805.00 | 0.00 | 95,805.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 9,290.29 | 0.00 | 9,290.29 | 7,146.00 | 0.00 | 7,146.00 | -23.1% |
| Timber Yield Tax | | 8022 | 18,961.79 | 0.00 | 18,961.79 | 13,522.00 | 0.00 | 13,522.00 | -28.7% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 1,209,862.34 | 0.00 | 1,209,862.34 | 1,150,337.00 | 0.00 | 1,150,337.00 | -4.9% |
| Unsecured Roll Taxes | | 8042 | 64,417.14 | 0.00 | 64,417.14 | 63,940.00 | 0.00 | 63,940.00 | -0.7% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 33,550.44 | 0.00 | 33,550.44 | 0.00 | 0.00 | 0.00 | -100.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (26,854.29) | 0.00 | (26,854.29) | (26,854.00) | 0.00 | (26,854.00) | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Receipt from Co. Board of Sups. | | 8070 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 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 | | | 11,046,981.92 | 0.00 | 11,046,981.92 | 11,198,198.00 | 0.00 | 11,198,198.00 | 1.4% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | (48,447.00) | | (48,447.00) | (48,447.00) | | (48,447.00) | 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 | (181,289.00) | 181,289.00 | 0.00 | (168,097.00) | 168,097.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 10,817,245.92 | 181,289.00 | 10,998,534.92 | 10,981,654.00 | 168,097.00 | 11,149,751.00 | 1.4% |
| 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 | 1,192,296.13 | 1,192,296.13 | 0.00 | 1,206,503.84 | 1,206,503.84 | 1.2% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 199,889.90 | 199,889.90 | 0.00 | 426,766.07 | 426,766.07 | 113.5% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 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) | 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 |
|---|---|---|---|---|---|---|---|---|---|
| Title I, Part A, Basic | 3010 | 8290 | | 5,035.59 | 5,035.59 | | 3,129.00 | 3,129.00 | -37.9% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 759.00 | 759.00 | | 2,003.00 | 2,003.00 | 163.9% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290 | | 330,859.99 | 330,859.99 | | 307,562.19 | 307,562.19 | -7.0% |
| Career and Technical Education | 3500-3599 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 35,166.98 | 321,348.17 | 356,515.15 | 0.00 | 592,549.26 | 592,549.26 | 66.2% |
| TOTAL, FEDERAL REVENUE | | | 35,166.98 | 2,050,188.78 | 2,085,355.76 | 0.00 | 2,538,513.36 | 2,538,513.36 | 21.7% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement | | | | | | | | | |
| Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 4,141,233.64 | 4,141,233.64 | | 4,881,998.00 | 4,881,998.00 | 17.9% |
| 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 | 95,809.00 | 95,809.00 | 0.00 | 95,809.00 | 95,809.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 3,411.35 | 0.00 | 3,411.35 | 1,500.00 | 0.00 | 1,500.00 | -56.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 20,406.32 | 9,924.95 | 30,331.27 | 10,477.00 | 4,129.21 | 14,606.21 | -51.8% |
| 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 | | 2,019,843.08 | 2,019,843.08 | | 2,149,687.00 | 2,149,687.00 | 6.4% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6680, 6685, 6690, 6695 | 8590 | | 118,357.30 | 118,357.30 | | 75,000.00 | 75,000.00 | -36.6% |
| 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 | 199,951.00 | 1,345,247.14 | 1,545,198.14 | 1,339.00 | 1,584,341.82 | 1,585,680.82 | 2.6% |
| TOTAL, OTHER STATE REVENUE | | | 223,768.67 | 7,730,415.11 | 7,954,183.78 | 13,316.00 | 8,790,965.03 | 8,804,281.03 | 10.7% |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 110,283.03 | 0.00 | 110,283.03 | 0.00 | 0.00 | 0.00 | -100.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 231,489.14 | 0.00 | 231,489.14 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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% |

| 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 |
|---|---|---|---|---|---|---|---|---|---|
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 653,467.04 | 0.00 | 653,467.04 | 611,633.00 | 0.00 | 611,633.00 | -6.4% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 836,630.75 | 36,725.00 | 873,355.75 | 935,686.00 | 0.00 | 935,686.00 | 7.1% |
| 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 | 316,498.58 | 3,330,541.24 | 3,647,039.82 | 54,300.00 | 3,697,581.82 | 3,751,881.82 | 2.9% |
| Tuition | | 8710 | 761,669.00 | 675,346.81 | 1,437,015.81 | 0.00 | 863,100.00 | 863,100.00 | -39.9% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,910,037.54 | 4,042,613.05 | 6,952,650.59 | 1,601,619.00 | 4,560,681.82 | 6,162,300.82 | -11.4% |
| TOTAL, REVENUES | | | 13,986,219.11 | 14,004,505.94 | 27,990,725.05 | 12,596,589.00 | 16,058,257.21 | 28,654,846.21 | 2.4% |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 1,735,453.19 | 1,735,453.19 | 0.00 | 1,808,755.97 | 1,808,755.97 | 4.2% |
| Certificated Pupil Support Salaries | | 1200 | 671,600.49 | 608,596.54 | 1,280,197.03 | 962,824.09 | 635,244.70 | 1,598,068.79 | 24.8% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 862,887.28 | 422,793.49 | 1,285,680.77 | 1,152,869.80 | 590,696.12 | 1,743,565.92 | 35.6% |
| Other Certificated Salaries | | 1900 | 182,779.95 | 585,161.88 | 767,941.83 | 379,548.19 | 750,977.58 | 1,130,525.77 | 47.2% |
| TOTAL, CERTIFICATED SALARIES | | | 1,717,267.72 | 3,352,005.10 | 5,069,272.82 | 2,495,242.08 | 3,785,674.37 | 6,280,916.45 | 23.9% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 12,809.31 | 1,000,248.04 | 1,013,057.35 | 0.00 | 1,135,784.72 | 1,135,784.72 | 12.1% |
| Classified Support Salaries | | 2200 | 464,541.96 | 454,089.94 | 918,631.90 | 548,079.10 | 663,221.22 | 1,211,300.32 | 31.9% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,363,775.73 | 241,438.13 | 1,605,213.86 | 1,713,747.52 | 410,744.25 | 2,124,491.77 | 32.3% |
| Clerical, Technical and Office Salaries | | 2400 | 992,006.15 | 399,229.09 | 1,391,235.24 | 1,139,824.78 | 317,577.55 | 1,457,402.33 | 4.8% |
| Other Classified Salaries | | 2900 | 62,511.98 | 133,962.71 | 196,474.69 | 38,259.50 | 86,487.09 | 124,746.59 | -36.5% |
| TOTAL, CLASSIFIED SALARIES | | | 2,895,645.13 | 2,228,967.91 | 5,124,613.04 | 3,439,910.90 | 2,613,814.83 | 6,053,725.73 | 18.1% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 270,332.91 | 850,436.55 | 1,120,769.46 | 457,420.74 | 993,338.53 | 1,450,759.27 | 29.4% |
| PERS | | 3201-3202 | 722,118.92 | 594,403.80 | 1,316,522.72 | 939,264.39 | 743,300.53 | 1,682,564.92 | 27.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 242,349.18 | 234,821.85 | 477,171.03 | 313,876.90 | 261,284.00 | 575,160.90 | 20.5% |
| Health and Welfare Benefits | | 3401-3402 | 265,495.51 | 604,617.27 | 870,112.78 | 416,124.73 | 809,973.41 | 1,226,098.14 | 40.9% |
| Unemployment Insurance | | 3501-3502 | 22,047.61 | 28,835.38 | 50,882.99 | 2,963.42 | 3,193.85 | 6,157.27 | -87.9% |
| Workers' Compensation | | 3601-3602 | 180,720.75 | 225,243.73 | 405,964.48 | 246,963.63 | 266,173.96 | 513,137.59 | 26.4% |
| 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 | 6,382.21 | 0.00 | 6,382.21 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,709,447.09 | 2,538,358.58 | 4,247,805.67 | 2,376,613.81 | 3,077,264.28 | 5,453,878.09 | 28.4% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 411,684.72 | 203,471.09 | 615,155.81 | 454,287.78 | 636,922.97 | 1,091,210.75 | 77.4% |
| Noncapitalized Equipment | | 4400 | 99,400.70 | 122,877.48 | 222,278.18 | 233,538.00 | 52,918.16 | 286,456.16 | 28.9% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 511,085.42 | 326,348.57 | 837,433.99 | 687,825.78 | 689,841.13 | 1,377,666.91 | 64.5% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 1,100.00 | 2,075,557.84 | 2,076,657.84 | 53,700.00 | 3,147,813.60 | 3,201,513.60 | 54.2% |
| Travel and Conferences | | 5200 | 75,492.75 | 87,749.48 | 163,242.23 | 155,080.20 | 372,270.87 | 527,351.07 | 223.0% |
| Dues and Memberships | | 5300 | 29,415.00 | 3,392.70 | 32,807.70 | 60,690.00 | 6,010.00 | 66,700.00 | 103.3% |
| Insurance | | 5400 - 5450 | 42,292.00 | 1,676.16 | 43,968.16 | 64,900.30 | 1,973.65 | 66,873.95 | 52.1% |
| Operations and Housekeeping Services | | 5500 | 59,342.62 | 65,423.05 | 124,765.67 | 66,000.00 | 87,000.00 | 153,000.00 | 22.6% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 103,766.30 | 34,234.43 | 138,000.73 | 190,303.00 | 32,390.00 | 222,693.00 | 61.4% |
| Transfers of Direct Costs | | 5710 | (62,007.56) | 62,007.56 | 0.00 | (166,654.15) | 166,654.15 | 0.00 | 0.0% |

| 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 |
|---|---|---|---|---|---|---|---|---|---|
| Transfers of Direct Costs - Interfund | | 5750 | (103,932.98) | 6,841.06 | (97,091.92) | (119,705.47) | 7,549.38 | (112,156.09) | 15.5% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,084,442.06 | 1,665,265.26 | 2,749,707.32 | 1,218,758.38 | 1,675,383.69 | 2,894,142.07 | 5.3% |
| Communications | | 5900 | 62,944.63 | 7,099.66 | 70,044.29 | 62,200.00 | 8,227.00 | 70,427.00 | 0.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,292,654.82 | 4,009,247.20 | 5,302,102.02 | 1,585,272.26 | 5,505,272.34 | 7,090,544.60 | 33.7% |
| 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 | 597,157.56 | 35,139.32 | 632,296.88 | 388,600.00 | 30,386.00 | 418,986.00 | -33.7% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 597,157.56 | 35,139.32 | 632,296.88 | 388,600.00 | 30,386.00 | 418,986.00 | -33.7% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 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 | (77,660.95) | 0.00 | (77,660.95) | 0.00 | 0.00 | 0.00 | -100.0% |
| 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) | | | (77,660.95) | 0.00 | (77,660.95) | 0.00 | 0.00 | 0.00 | -100.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (1,099,368.33) | 1,099,368.33 | 0.00 | (1,562,189.41) | 1,562,189.41 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (116,930.60) | 0.00 | (116,930.60) | (160,434.58) | 0.00 | (160,434.58) | 37.2% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,216,298.93) | 1,099,368.33 | (116,930.60) | (1,722,623.99) | 1,562,189.41 | (160,434.58) | 37.2% |
| TOTAL, EXPENDITURES | | | 7,429,497.86 | 13,589,435.01 | 21,018,932.87 | 9,250,840.84 | 17,264,442.36 | 26,515,283.20 | 26.1% |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 359,743.71 | 513,801.70 | 873,545.41 | 308,089.37 | 0.00 | 308,089.37 | -64.7% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 359,743.71 | 513,801.70 | 873,545.41 | 308,089.37 | 0.00 | 308,089.37 | -64.7% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 334.74 | 0.00 | 334.74 | 31,760.05 | 0.00 | 31,760.05 | 9,389.0% |
| 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 | 101,246.26 | 540,980.10 | 642,226.36 | 43,200.00 | 0.00 | 43,200.00 | -93.3% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 101,581.00 | 540,980.10 | 642,561.10 | 74,960.05 | 0.00 | 74,960.05 | -88.3% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | | | | | | | | |
| Emergency Apportionments | | 8931 | 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) | 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 |
|---|---|---|---|---|---|---|---|---|---|
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 30,598.55 | 0.00 | 30,598.55 | 0.00 | 0.00 | 0.00 | -100.0% |
| (c) TOTAL, SOURCES | | | 30,598.55 | 0.00 | 30,598.55 | 0.00 | 0.00 | 0.00 | -100.0% |
| **USES** | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (343,865.27) | 343,865.27 | 0.00 | (8,991.89) | 8,991.89 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 32,367.33 | (32,367.33) | 0.00 | (257,000.00) | 257,000.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (311,497.94) | 311,497.94 | 0.00 | (265,991.89) | 265,991.89 | 0.00 | 0.0% |
| **TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)** | | | (22,736.68) | 284,319.54 | 261,582.86 | (32,862.57) | 265,991.89 | 233,129.32 | -10.9% |

| 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 |
|---|---|---|---|---|---|---|---|---|---|
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 10,817,245.92 | 181,289.00 | 10,998,534.92 | 10,981,654.00 | 168,097.00 | 11,149,751.00 | 1.4% |
| 2) Federal Revenue | | 8100-8299 | 35,166.98 | 2,050,188.78 | 2,085,355.76 | 0.00 | 2,538,513.36 | 2,538,513.36 | 21.7% |
| 3) Other State Revenue | | 8300-8599 | 223,768.67 | 7,730,415.11 | 7,954,183.78 | 13,316.00 | 8,790,965.03 | 8,804,281.03 | 10.7% |
| 4) Other Local Revenue | | 8600-8799 | 2,910,037.54 | 4,042,613.05 | 6,952,650.59 | 1,601,619.00 | 4,560,681.82 | 6,162,300.82 | -11.4% |
| 5) TOTAL, REVENUES | | | 13,986,219.11 | 14,004,505.94 | 27,990,725.05 | 12,596,589.00 | 16,058,257.21 | 28,654,846.21 | 2.4% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 29,736.18 | 4,810,471.44 | 4,840,207.62 | 39,453.00 | 5,690,350.39 | 5,729,803.39 | 18.4% |
| 2) Instruction - Related Services | 2000-2999 | | 2,219,424.04 | 2,378,288.49 | 4,597,712.53 | 3,629,815.51 | 3,686,825.87 | 7,316,641.38 | 59.1% |
| 3) Pupil Services | 3000-3999 | | 1,710,135.80 | 4,265,800.02 | 5,975,935.82 | 2,264,194.45 | 4,820,207.20 | 7,084,401.65 | 18.5% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 901,388.40 | 901,388.40 | 0.00 | 1,201,657.76 | 1,201,657.76 | 33.3% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 2,896,584.65 | 1,147,247.75 | 4,043,832.40 | 2,530,204.58 | 1,756,601.14 | 4,286,805.72 | 6.0% |
| 8) Plant Services | 8000-8999 | | 651,278.14 | 86,238.91 | 737,517.05 | 787,173.30 | 108,800.00 | 895,973.30 | 21.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | (77,660.95) | 0.00 | (77,660.95) | 0.00 | 0.00 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 7,429,497.86 | 13,589,435.01 | 21,018,932.87 | 9,250,840.84 | 17,264,442.36 | 26,515,283.20 | 26.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 6,556,721.25 | 415,070.93 | 6,971,792.18 | 3,345,748.16 | (1,206,185.15) | 2,139,563.01 | -69.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 359,743.71 | 513,801.70 | 873,545.41 | 308,089.37 | 0.00 | 308,089.37 | -64.7% |
| b) Transfers Out | | 7600-7629 | 101,581.00 | 540,980.10 | 642,561.10 | 74,960.05 | 0.00 | 74,960.05 | -88.3% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 30,598.55 | 0.00 | 30,598.55 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (311,497.94) | 311,497.94 | 0.00 | (265,991.89) | 265,991.89 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (22,736.68) | 284,319.54 | 261,582.86 | (32,862.57) | 265,991.89 | 233,129.32 | -10.9% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 6,533,984.57 | 699,390.47 | 7,233,375.04 | 3,312,885.59 | (940,193.26) | 2,372,692.33 | -67.2% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,610,538.49 | 3,824,146.62 | 9,434,685.11 | 12,144,523.06 | 4,523,537.09 | 16,668,060.15 | 76.7% |
| 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) | | | 5,610,538.49 | 3,824,146.62 | 9,434,685.11 | 12,144,523.06 | 4,523,537.09 | 16,668,060.15 | 76.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,610,538.49 | 3,824,146.62 | 9,434,685.11 | 12,144,523.06 | 4,523,537.09 | 16,668,060.15 | 76.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,144,523.06 | 4,523,537.09 | 16,668,060.15 | 15,457,408.65 | 3,583,343.83 | 19,040,752.48 | 14.2% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 428,350.18 | 673.34 | 429,023.52 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 4,522,863.75 | 4,522,863.75 | 0.00 | 3,583,343.83 | 3,583,343.83 | -20.8% |
| 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 | 2,235,433.99 | 0.00 | 2,235,433.99 | 2,209,532.59 | 0.00 | 2,209,532.59 | -1.2% |
| LCFF Carve Out, Williams Oversight, Juvenile Court, DA | 0000 | 9780 | 2,209,532.59 | | 2,209,532.59 | | | 0.00 | |
| Lottery | 1100 | 9780 | 25,901.40 | | 25,901.40 | | | 0.00 | |
| LCFF Carve Out, Williams Oversight, Juvenile Court, DA | 0000 | 9780 | | | 0.00 | 2,209,532.59 | | 2,209,532.59 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 630,567.99 | 0.00 | 630,567.99 | 795,458.50 | 0.00 | 795,458.50 | 26.1% |
| Unassigned/Unappropriated Amount | | 9790 | 8,850,170.90 | 0.00 | 8,850,170.90 | 12,452,417.56 | 0.00 | 12,452,417.56 | 40.7% |

| Resource | Description | 2022-23 Unaudited Actuals | 2023-24 Budget |
|---|---|---|---|
| 3183 | ESSA: School Improvement Funding for COEs | 0.00 | 28,667.83 |
| 3213 | Elementary and Secondary School Emergency Relief III (ESSER III) Fund | 0.00 | 36,982.93 |
| 3214 | Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss | 0.00 | 8,080.39 |
| 3219 | Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss | 0.00 | 14,807.00 |
| 3305 | Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement | 0.00 | 189,037.76 |
| 4810 | Other ARRA Programs (17-18) | 882.65 | 882.65 |
| 5810 | Other Restricted Federal | 14,482.07 | 14,482.07 |
| 6266 | Educator Effectiveness, FY 2021-22 | 145,279.32 | 95,661.28 |
| 6300 | Lottery: Instructional Materials | 74,887.10 | 74,830.31 |
| 6333 | CA Community Schools Partnership Act - Coordination Grant | 0.00 | 37,563.03 |
| 6388 | Strong Workforce Program | 0.00 | 15,600.00 |
| 6500 | Special Education | 776,153.78 | 25,990.11 |
| 6510 | Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program) | 10,378.85 | 10,379.42 |
| 6512 | Special Ed: Mental Health Services | 404,753.31 | 245,176.82 |
| 6520 | Special Ed: Project Workability I LEA | 0.00 | 9,059.68 |
| 6546 | Mental Health-Related Services | 320,448.54 | 320,280.80 |
| 6680 | Tobacco-Use Prevention Education: COE Administration Grants | 0.00 | 728.16 |
| 6685 | Tobacco-Use Prevention Education (Prop.56): COE Technical Assistance Grants | 0.00 | 728.16 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 21,448.00 | 0.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 12,318.00 | 12,318.00 |
| 7366 | Supplementary Programs: Foster Youth Services Countywide and Juvenile Detention Programs | 0.00 | 39,474.19 |
| 7388 | SB 117 COVID-19 LEA Response Funds | 844.90 | 844.90 |
| 7412 | A-G Access/Success Grant | 65,663.47 | 0.00 |
| 7413 | A-G Learning Loss Mitigation Grant | 75,000.00 | 0.00 |
| 7425 | Expanded Learning Opportunities (ELO) Grant | 145,003.88 | 144,163.88 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff | 35,556.00 | 35,556.00 |
| 7435 | Learning Recovery Emergency Block Grant | 88,748.37 | 18,247.33 |
| 7810 | Other Restricted State | 249,474.33 | 9,474.33 |
| 9010 | Other Restricted Local | 2,081,541.18 | 2,194,326.80 |
| Total, Restricted Balance | | 4,522,863.75 | 3,583,343.83 |

| 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 | 305,326.00 | 305,326.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 1,008,319.82 | 750,000.00 | -25.6% |
| 4) Other Local Revenue | | 8600-8799 | 20,342.28 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,333,988.10 | 1,055,326.00 | -20.9% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 1,507,003.19 | 1,055,326.00 | -30.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,507,003.19 | 1,055,326.00 | -30.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (173,015.09) | 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) | | | (173,015.09) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 510,584.06 | 337,568.97 | -33.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 510,584.06 | 337,568.97 | -33.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 510,584.06 | 337,568.97 | -33.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 337,568.97 | 337,568.97 | 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 | 245,263.73 | 245,263.73 | 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 | 92,305.24 | 92,305.24 | 0.0% |
| Special Education | 0000 | 9780 | 92,305.24 | | |
| Special Education | 0000 | 9780 | | 92,305.24 | |
| 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 | 586,952.35 | | |
| 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 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 307,959.46 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 1,008,319.82 | | |
| 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 | | | 1,903,231.63 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 1,313,645.82 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 252,016.84 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 1,565,662.66 | | |
| 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) | | | 337,568.97 | | |
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Pass-Through Revenues from | | | | | |
| Federal Sources | | 8287 | 305,326.00 | 305,326.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 305,326.00 | 305,326.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| Special Education Master Plan | | | | | |
| Current Year | 6500 | 8311 | 1,008,319.82 | 750,000.00 | -25.6% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,008,319.82 | 750,000.00 | -25.6% |
| OTHER LOCAL REVENUE | | | | | |
| Interest | | 8660 | 20,342.28 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | | 8793 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 20,342.28 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 1,333,988.10 | 1,055,326.00 | -20.9% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 305,326.00 | 305,326.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| To Districts or Charter Schools | 6500 | 7221 | 967,451.82 | 750,000.00 | -22.5% |
| To County Offices | 6500 | 7222 | 234,225.37 | 0.00 | -100.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,507,003.19 | 1,055,326.00 | -30.0% |
| TOTAL, EXPENDITURES | | | 1,507,003.19 | 1,055,326.00 | -30.0% |

| 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 | 305,326.00 | 305,326.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 1,008,319.82 | 750,000.00 | -25.6% |
| 4) Other Local Revenue | | 8600-8799 | 20,342.28 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,333,988.10 | 1,055,326.00 | -20.9% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,507,003.19 | 1,055,326.00 | -30.0% |
| 10) TOTAL, EXPENDITURES | | | 1,507,003.19 | 1,055,326.00 | -30.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (173,015.09) | 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) | | | (173,015.09) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | 9791 | 510,584.06 | 337,568.97 | -33.9% |
| a) As of July 1 - Unaudited | | 9793 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | | 510,584.06 | 337,568.97 | -33.9% |
| c) As of July 1 - Audited (F1a + F1b) | | 9795 | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | | 510,584.06 | 337,568.97 | -33.9% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 337,568.97 | 337,568.97 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | 9711 | 0.00 | 0.00 | 0.0% |
| Revolving Cash | | 9712 | 0.00 | 0.00 | 0.0% |
| Stores | | 9713 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9719 | 0.00 | 0.00 | 0.0% |
| All Others | | 9740 | 245,263.73 | 245,263.73 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | 9750 | 0.00 | 0.00 | 0.0% |
| Stabilization Arrangements | | 9760 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | | | | |
| d) Assigned | | 9780 | 92,305.24 | 92,305.24 | 0.0% |
| Other Assignments (by Resource/Object) | | | | | |
| Special Education | 0000 | 9780 | 92,305.24 | | |
| Special Education | 0000 | 9780 | | 92,305.24 | |
| 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 |
|---|---|---|---|
| 6500 | Special Education | 245,263.73 | 245,263.73 |
| Total, Restricted Balance | | 245,263.73 | 245,263.73 |

| 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 | 1,076,582.00 | 1,163,415.00 | 8.1% |
| 4) Other Local Revenue | | 8600-8799 | 5,380.16 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,081,962.16 | 1,163,415.00 | 7.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 13,537.50 | 13,680.00 | 1.1% |
| 2) Classified Salaries | | 2000-2999 | 95,325.95 | 194,298.00 | 103.8% |
| 3) Employee Benefits | | 3000-3999 | 37,525.85 | 78,437.48 | 109.0% |
| 4) Books and Supplies | | 4000-4999 | 1,618.19 | 950.00 | -41.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 855,003.23 | 855,207.62 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 9,803.34 | 20,841.90 | 112.6% |
| 9) TOTAL, EXPENDITURES | | | 1,012,814.06 | 1,163,415.00 | 14.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 69,148.10 | 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 | 1,146.50 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,146.50 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 70,294.60 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 170,528.66 | 240,823.26 | 41.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 170,528.66 | 240,823.26 | 41.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 170,528.66 | 240,823.26 | 41.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 240,823.26 | 240,823.26 | 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 | 225,883.27 | 225,883.27 | 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 | 14,939.99 | 14,939.99 | 0.0% |
| Adult Education | 0000 | 9780 | 14,939.99 | | |
| Adult Education | 0000 | 9780 | | 14,939.99 | |
| 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 | 263,460.03 | | |
| 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 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 1,640.71 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 265,100.74 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 1,802.56 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 22,474.92 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 24,277.48 | | |
| 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) | | | 240,823.26 | | |
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | | | |
| Federal Sources | | 8287 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 1,075,942.00 | 1,163,415.00 | 8.1% |
| All Other State Revenue | All Other | 8590 | 640.00 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,076,582.00 | 1,163,415.00 | 8.1% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 5,380.16 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 5,380.16 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 1,081,962.16 | 1,163,415.00 | 7.5% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 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 | 13,537.50 | 13,680.00 | 1.1% |
| TOTAL, CERTIFICATED SALARIES | | | 13,537.50 | 13,680.00 | 1.1% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 95,325.95 | 100,968.00 | 5.9% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 93,330.00 | New |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 95,325.95 | 194,298.00 | 103.8% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 2,229.51 | 2,613.00 | 17.2% |
| PERS | | 3201-3202 | 23,854.35 | 51,838.70 | 117.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 6,711.26 | 15,062.80 | 124.4% |
| Health and Welfare Benefits | | 3401-3402 | 84.20 | 168.40 | 100.0% |
| Unemployment Insurance | | 3501-3502 | 493.55 | 104.15 | -78.9% |
| Workers' Compensation | | 3601-3602 | 4,152.98 | 8,650.43 | 108.3% |
| 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 | | | 37,525.85 | 78,437.48 | 109.0% |
| 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 | 156.20 | 950.00 | 508.2% |
| Noncapitalized Equipment | | 4400 | 1,461.99 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,618.19 | 950.00 | -41.3% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 625,538.13 | 572,077.00 | -8.5% |
| Travel and Conferences | | 5200 | 69.43 | 25,000.00 | 35,907.5% |
| 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 | 22,474.92 | 20,760.55 | -7.6% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 206,920.75 | 237,370.07 | 14.7% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 855,003.23 | 855,207.62 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 9,803.34 | 20,841.90 | 112.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 9,803.34 | 20,841.90 | 112.6% |
| TOTAL, EXPENDITURES | | | 1,012,814.06 | 1,163,415.00 | 14.9% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 1,146.50 | 0.00 | -100.0% |
| (c) TOTAL, SOURCES | | | 1,146.50 | 0.00 | -100.0% |
| USES | | 7699 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | | | |
| CONTRIBUTIONS | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Unrestricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 1,146.50 | 0.00 | -100.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | | | |

| 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 | 1,076,582.00 | 1,163,415.00 | 8.1% |
| 4) Other Local Revenue | | 8600-8799 | 5,380.16 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,081,962.16 | 1,163,415.00 | 7.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 6,774.45 | 21,818.77 | 222.1% |
| 3) Pupil Services | 3000-3999 | | 996,236.27 | 1,120,754.33 | 12.5% |
| 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 | | 9,803.34 | 20,841.90 | 112.6% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,012,814.06 | 1,163,415.00 | 14.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 69,148.10 | 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 | 1,146.50 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,146.50 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 70,294.60 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | 9791 | 170,528.66 | 240,823.26 | 41.2% |
| a) As of July 1 - Unaudited | | 9793 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | | 170,528.66 | 240,823.26 | 41.2% |
| c) As of July 1 - Audited (F1a + F1b) | | 9795 | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | | 170,528.66 | 240,823.26 | 41.2% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 240,823.26 | 240,823.26 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | 9711 | 0.00 | 0.00 | 0.0% |
| Revolving Cash | | 9712 | 0.00 | 0.00 | 0.0% |
| Stores | | 9713 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9719 | 0.00 | 0.00 | 0.0% |
| All Others | | 9740 | 225,883.27 | 225,883.27 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | 9750 | 0.00 | 0.00 | 0.0% |
| Stabilization Arrangements | | 9760 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | | | | |
| d) Assigned | | 9780 | 14,939.99 | 14,939.99 | 0.0% |
| Other Assignments (by Resource/Object) | | 9780 | 14,939.99 | | |
| Adult Education | 0000 | 9780 | | 14,939.99 | |
| Adult Education | 0000 | | | | |
| e) Unassigned/Unappropriated | | 9789 | 0.00 | 0.00 | 0.0% |
| Reserve for Economic Uncertainties | | 9790 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |

| Resource | Description | 2022-23 Unaudited Actuals | 2023-24 Budget |
|---|---|---|---|
| 6391 | Adult Education Program | 225,883.27 | 225,883.27 |
| Total, Restricted Balance | | 225,883.27 | 225,883.27 |

| 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 | 1,723,074.23 | 1,773,045.40 | 2.9% |
| 3) Other State Revenue | | 8300-8599 | 1,078,889.40 | 620,278.79 | -42.5% |
| 4) Other Local Revenue | | 8600-8799 | 36,076.64 | 4,000.00 | -88.9% |
| 5) TOTAL, REVENUES | | | 2,838,040.27 | 2,397,324.19 | -15.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 108,652.56 | 205,416.78 | 89.1% |
| 2) Classified Salaries | | 2000-2999 | 953,359.25 | 1,007,405.07 | 5.7% |
| 3) Employee Benefits | | 3000-3999 | 559,472.45 | 722,988.94 | 29.2% |
| 4) Books and Supplies | | 4000-4999 | 28,605.80 | 36,065.19 | 26.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 283,396.95 | 301,064.95 | 6.2% |
| 6) Capital Outlay | | 6000-6999 | 160,669.56 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 105,394.97 | 137,784.40 | 30.7% |
| 9) TOTAL, EXPENDITURES | | | 2,199,551.54 | 2,410,725.33 | 9.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 638,488.73 | (13,401.14) | -102.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 335.51 | 31,760.05 | 9,366.2% |
| b) Transfers Out | | 7600-7629 | .77 | 18,358.91 | 2,384,174.0% |
| 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 | | | 334.74 | 13,401.14 | 3,903.4% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 638,823.47 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 77,112.11 | 715,935.58 | 828.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 77,112.11 | 715,935.58 | 828.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 77,112.11 | 715,935.58 | 828.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 715,935.58 | 715,935.58 | 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 | 700,154.37 | 700,154.37 | 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 | 15,781.98 | 15,781.98 | 0.0% |
| Child Development | 0000 | 9780 | 15,781.98 | | |
| Child Development | 0000 | 9780 | | 15,781.98 | |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (.77) | (.77) | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 612,599.79 | | |
| 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 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 7.63 | | |
| 3) Accounts Receivable | | 9200 | 277,965.75 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 822.25 | | |
| 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 | | | 891,395.42 | | |
| 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 | 112,290.85 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 54,432.29 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 8,736.70 | | |
| 6) TOTAL, LIABILITIES | | | 175,459.84 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 715,935.58 | | |
| 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 | 1,723,074.23 | 1,773,045.40 | 2.9% |
| TOTAL, FEDERAL REVENUE | | | 1,723,074.23 | 1,773,045.40 | 2.9% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 303,149.00 | 361,650.00 | 19.3% |
| All Other State Revenue | All Other | 8590 | 775,740.40 | 258,628.79 | -66.7% |
| TOTAL, OTHER STATE REVENUE | | | 1,078,889.40 | 620,278.79 | -42.5% |
| 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% |
| Interest | | 8660 | 6,992.37 | 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 | 24,804.27 | 0.00 | -100.0% |
| 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 | 4,280.00 | 4,000.00 | -6.5% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 36,076.64 | 4,000.00 | -88.9% |
| TOTAL, REVENUES | | | 2,838,040.27 | 2,397,324.19 | -15.5% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 83,090.64 | 77,864.78 | -6.3% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 25,561.92 | 127,552.00 | 399.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 108,652.56 | 205,416.78 | 89.1% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 607,997.71 | 720,464.99 | 18.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 99,292.16 | 70,264.59 | -29.2% |
| Other Classified Salaries | | 2900 | 246,069.38 | 216,675.49 | -11.9% |
| TOTAL, CLASSIFIED SALARIES | | | 953,359.25 | 1,007,405.07 | 5.7% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 6,834.60 | 24,362.43 | 256.5% |
| PERS | | 3201-3202 | 251,934.85 | 289,550.00 | 14.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 77,348.26 | 84,872.62 | 9.7% |
| Health and Welfare Benefits | | 3401-3402 | 174,138.02 | 273,152.57 | 56.9% |
| Unemployment Insurance | | 3501-3502 | 5,793.34 | 606.40 | -89.5% |
| Workers' Compensation | | 3601-3602 | 43,423.38 | 50,444.92 | 16.2% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 559,472.45 | 722,988.94 | 29.2% |
| 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 | 28,605.80 | 29,525.19 | 3.2% |
| Noncapitalized Equipment | | 4400 | 0.00 | 6,540.00 | New |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 28,605.80 | 36,065.19 | 26.1% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 41,621.16 | 50,595.23 | 21.6% |
| Travel and Conferences | | 5200 | 6,787.46 | 11,532.00 | 69.9% |
| Dues and Memberships | | 5300 | 905.00 | 2,245.00 | 148.1% |
| Insurance | | 5400-5450 | 1,877.10 | 2,023.00 | 7.8% |
| Operations and Housekeeping Services | | 5500 | 36,859.47 | 21,928.00 | -40.5% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 13,028.77 | 26,552.00 | 103.8% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 88,878.58 | 96,477.72 | 8.6% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 91,934.36 | 86,904.00 | -5.5% |
| Communications | | 5900 | 1,505.05 | 2,808.00 | 86.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 283,396.95 | 301,064.95 | 6.2% |
| 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 | 160,669.56 | 0.00 | -100.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 160,669.56 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 105,394.97 | 137,784.40 | 30.7% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 105,394.97 | 137,784.40 | 30.7% |
| TOTAL, EXPENDITURES | | | 2,199,551.54 | 2,410,725.33 | 9.6% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8911 | 334.74 | 31,760.05 | 9,388.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| Other Authorized Interfund Transfers In | | 8919 | .77 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 335.51 | 31,760.05 | 9,366.2% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | .77 | 18,358.91 | 2,384,174.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | .77 | 18,358.91 | 2,384,174.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 334.74 | 13,401.14 | 3,903.4% |

| Description | Function Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,723,074.23 | 1,773,045.40 | 2.9% |
| 3) Other State Revenue | | 8300-8599 | 1,078,889.40 | 620,278.79 | -42.5% |
| 4) Other Local Revenue | | 8600-8799 | 36,076.64 | 4,000.00 | -88.9% |
| 5) TOTAL, REVENUES | | | 2,838,040.27 | 2,397,324.19 | -15.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 271,334.02 | 259,679.96 | -4.3% |
| 2) Instruction - Related Services | 2000-2999 | | 422,973.25 | 489,097.21 | 15.6% |
| 3) Pupil Services | 3000-3999 | | 1,200,475.97 | 1,491,807.57 | 24.3% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 1,232.67 | 6,928.19 | 462.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 105,394.97 | 137,784.40 | 30.7% |
| 8) Plant Services | 8000-8999 | | 198,140.66 | 25,428.00 | -87.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 2,199,551.54 | 2,410,725.33 | 9.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 638,488.73 | (13,401.14) | -102.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 335.51 | 31,760.05 | 9,366.2% |
| b) Transfers Out | | 7600-7629 | .77 | 18,358.91 | 2,384,174.0% |
| 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 | | | 334.74 | 13,401.14 | 3,903.4% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 638,823.47 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 77,112.11 | 715,935.58 | 828.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 77,112.11 | 715,935.58 | 828.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 77,112.11 | 715,935.58 | 828.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 715,935.58 | 715,935.58 | 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 | 700,154.37 | 700,154.37 | 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 | 15,781.98 | 15,781.98 | 0.0% |
| Child Development | 0000 | 9780 | *15,781.98* | | |
| Child Development | 0000 | 9780 | | *15,781.98* | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (.77) | (.77) | 0.0% |

| Resource | Description | 2022-23 Unaudited Actuals | 2023-24 Budget |
|---|---|---|---|
| 5055 | Child Development: Local Planning Councils | .77 | .77 |
| 5059 | Child Development: ARP California State Preschool Program One-time Stipend | 15,455.93 | 15,455.93 |
| 6057 | Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant | 650,169.45 | 650,169.45 |
| 6105 | Child Development: California State Preschool Program | 1.00 | 1.00 |
| 9010 | Other Restricted Local | 34,527.22 | 34,527.22 |
| Total, Restricted Balance | | 700,154.37 | 700,154.37 |

| 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 | 47,737.18 | 36,045.00 | -24.5% |
| 3) Other State Revenue | | 8300-8599 | 2,016.91 | 1,500.00 | -25.6% |
| 4) Other Local Revenue | | 8600-8799 | 89.49 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 49,843.58 | 37,545.00 | -24.7% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 23,785.42 | 21,828.43 | -8.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 21,015.90 | 32,267.20 | 53.5% |
| 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 | 1,732.29 | 1,808.28 | 4.4% |
| 9) TOTAL, EXPENDITURES | | | 46,533.61 | 55,903.91 | 20.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 3,309.97 | (18,358.91) | -654.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 18,358.91 | New |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 18,358.91 | New |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 3,309.97 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,799.46 | 10,109.43 | 48.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,799.46 | 10,109.43 | 48.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,799.46 | 10,109.43 | 48.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,109.43 | 10,109.43 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 2,358.11 | 0.00 | -100.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 7,751.32 | 10,109.43 | 30.4% |
| 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 | 2,389.14 | | |
| 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 | 3,383.12 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 8,407.30 | | |
| 6) Stores | | 9320 | 2,358.11 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 16,537.67 | | |
| 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 | 4,695.95 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 1,732.29 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 6,428.24 | | |
| 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) | | | 10,109.43 | | |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 47,737.18 | 36,045.00 | -24.5% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 47,737.18 | 36,045.00 | -24.5% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 2,016.91 | 1,500.00 | -25.6% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 2,016.91 | 1,500.00 | -25.6% |
| 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% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 89.49 | 0.00 | -100.0% |
| 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 | | | 89.49 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 49,843.58 | 37,545.00 | -24.7% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 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 | 3,143.04 | 2,600.00 | -17.3% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 20,642.38 | 19,228.43 | -6.8% |
| TOTAL, BOOKS AND SUPPLIES | | | 23,785.42 | 21,828.43 | -8.2% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 187.00 | 5,800.00 | 3,001.6% |
| 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 | 1,495.00 | 0.00 | -100.0% |
| 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 | (8,407.30) | 1,467.20 | -117.5% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 27,741.20 | 25,000.00 | -9.9% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 21,015.90 | 32,267.20 | 53.5% |
| 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 | 1,732.29 | 1,808.28 | 4.4% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 1,732.29 | 1,808.28 | 4.4% |
| TOTAL, EXPENDITURES | | | 46,533.61 | 55,903.91 | 20.1% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 18,358.91 | New |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 18,358.91 | New |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 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 | 18,358.91 | New |

| 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 | 47,737.18 | 36,045.00 | -24.5% |
| 3) Other State Revenue | | 8300-8599 | 2,016.91 | 1,500.00 | -25.6% |
| 4) Other Local Revenue | | 8600-8799 | 89.49 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 49,843.58 | 37,545.00 | -24.7% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 43,306.32 | 54,095.63 | 24.9% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 1,732.29 | 1,808.28 | 4.4% |
| 8) Plant Services | 8000-8999 | | 1,495.00 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 46,533.61 | 55,903.91 | 20.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 3,309.97 | (18,358.91) | -654.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 18,358.91 | New |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 18,358.91 | New |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 3,309.97 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,799.46 | 10,109.43 | 48.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,799.46 | 10,109.43 | 48.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,799.46 | 10,109.43 | 48.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,109.43 | 10,109.43 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 2,358.11 | 0.00 | -100.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 7,751.32 | 10,109.43 | 30.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Unaudited Actuals | 2023-24 Budget |
|---|---|---|---|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 7,751.32 | 10,109.43 |
| Total, Restricted Balance | | 7,751.32 | 10,109.43 |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 48,447.00 | 48,447.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 19,993.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 68,440.00 | 48,447.00 | -29.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 2,751.36 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 36,817.44 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 50,834.30 | 98,298.96 | 93.4% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 90,403.10 | 98,298.96 | 8.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (21,963.10) | (49,851.96) | 127.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 48,447.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 48,447.00 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 26,483.90 | (49,851.96) | -288.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,476,985.28 | 1,503,469.18 | 1.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,476,985.28 | 1,503,469.18 | 1.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,476,985.28 | 1,503,469.18 | 1.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,503,469.18 | 1,453,617.22 | -3.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 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 | 1,503,469.18 | 1,453,617.22 | -3.3% |
| Deferred Maintenance | 0000 | 9780 | 1,503,469.18 | | |
| Deferred Maintenance | 0000 | 9780 | | 1,453,617.22 | |
| 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 | 987,685.85 | | |
| 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 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 534,092.99 | | |
| 3) Accounts Receivable | | 9200 | 5,994.88 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 1,527,773.72 | | |
| 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 | 24,304.54 | | |
| 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 | | | 24,304.54 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 1,503,469.18 | | |
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 48,447.00 | 48,447.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 48,447.00 | 48,447.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 19,993.00 | 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 | | | 19,993.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 68,440.00 | 48,447.00 | -29.2% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 2,751.36 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,751.36 | 0.00 | -100.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 3,681.77 | 0.00 | -100.0% |
| 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 | 33,135.67 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 36,817.44 | 0.00 | -100.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land Improvements | | 6170 | 0.00 | 41,318.00 | New |
| Buildings and Improvements of Buildings | | 6200 | 50,834.30 | 56,980.96 | 12.1% |
| 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 | | | 50,834.30 | 98,298.96 | 93.4% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 90,403.10 | 98,298.96 | 8.7% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 48,447.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 48,447.00 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 48,447.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 48,447.00 | 48,447.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 19,993.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 68,440.00 | 48,447.00 | -29.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 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 | | 90,403.10 | 98,298.96 | 8.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 90,403.10 | 98,298.96 | 8.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (21,963.10) | (49,851.96) | 127.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 48,447.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 48,447.00 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 26,483.90 | (49,851.96) | -288.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,476,985.28 | 1,503,469.18 | 1.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,476,985.28 | 1,503,469.18 | 1.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,476,985.28 | 1,503,469.18 | 1.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,503,469.18 | 1,453,617.22 | -3.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,503,469.18 | 1,453,617.22 | -3.3% |
| Deferred Maintenance | 0000 | 9780 | 1,503,469.18 | | |
| Deferred Maintenance | 0000 | 9780 | | 1,453,617.22 | |
| 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 | 3,098.33 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 3,098.33 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 3,098.33 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 43,123.83 | 43,200.00 | 0.2% |
| b) Transfers Out | | 7600-7629 | 106,154.34 | 55,000.00 | -48.2% |
| 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 | | | (63,030.51) | (11,800.00) | -81.3% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (59,932.18) | (11,800.00) | -80.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 207,069.30 | 147,137.12 | -28.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 207,069.30 | 147,137.12 | -28.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 207,069.30 | 147,137.12 | -28.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 147,137.12 | 135,337.12 | -8.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 147,137.12 | 135,337.12 | -8.0% |
| Pupil Transportation | 0000 | 9780 | 147,137.12 | | |
| Pupil Transportation Equipment | 0000 | 9780 | | 135,337.12 | |
| 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 | 149,232.60 | | |
| 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 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 59,958.51 | | |
| 3) Accounts Receivable | | 9200 | 976.52 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 43,123.83 | | |
| 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 | | | 253,291.46 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 106,154.34 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 106,154.34 | | |
| 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) | | | 147,137.12 | | |
| OTHER STATE REVENUE | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| 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 | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,098.33 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | | 8793 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,098.33 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 3,098.33 | 0.00 | -100.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 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% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 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% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| 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% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 43,123.83 | 43,200.00 | 0.2% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 43,123.83 | 43,200.00 | 0.2% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 106,154.34 | 55,000.00 | -48.2% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 106,154.34 | 55,000.00 | -48.2% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| (a - b + c + e) | | | (63,030.51) | (11,800.00) | -81.3% |

| 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 | 3,098.33 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 3,098.33 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 3,098.33 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 43,123.83 | 43,200.00 | 0.2% |
| b) Transfers Out | | 7600-7629 | 106,154.34 | 55,000.00 | -48.2% |
| 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 | | | (63,030.51) | (11,800.00) | -81.3% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (59,932.18) | (11,800.00) | -80.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 207,069.30 | 147,137.12 | -28.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 207,069.30 | 147,137.12 | -28.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 207,069.30 | 147,137.12 | -28.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 147,137.12 | 135,337.12 | -8.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 147,137.12 | 135,337.12 | -8.0% |
| Pupil Transportation | 0000 | 9780 | *147,137.12* | | |
| Pupil Transportation Equipment | 0000 | 9780 | | *135,337.12* | |
| 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 | 1,841,308.71 | 1,680,213.00 | -8.7% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 41,825.09 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,883,133.80 | 1,680,213.00 | -10.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 1,424,173.08 | 1,424,173.07 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,424,173.08 | 1,424,173.07 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 458,960.72 | 256,039.93 | -44.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 253,089.37 | 253,089.37 | 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 | | | (253,089.37) | (253,089.37) | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 205,871.35 | 2,950.56 | -98.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,038,376.81 | 2,244,248.16 | 10.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,038,376.81 | 2,244,248.16 | 10.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,038,376.81 | 2,244,248.16 | 10.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,244,248.16 | 2,247,198.72 | 0.1% |
| 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 | 2,244,248.16 | 2,247,198.72 | 0.1% |
| Forest Reserve | 0000 | 9780 | 2,244,248.16 | | |
| Forest Reserves | 0000 | 9780 | | 2,247,198.72 | |
| 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 | 2,171,898.59 | | |
| 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 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 56,880.79 | | |
| 3) Accounts Receivable | | 9200 | 15,468.78 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 2,244,248.16 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 2,244,248.16 | | |
| FEDERAL REVENUE | | | | | |
| Forest Reserve Funds | | 8260 | 1,841,308.71 | 1,680,213.00 | -8.7% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 1,841,308.71 | 1,680,213.00 | -8.7% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 41,825.09 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 41,825.09 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 1,883,133.80 | 1,680,213.00 | -10.8% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 1,424,173.08 | 1,424,173.07 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,424,173.08 | 1,424,173.07 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,424,173.08 | 1,424,173.07 | 0.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 253,089.37 | 253,089.37 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 253,089.37 | 253,089.37 | 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 | 1,841,308.71 | 1,680,213.00 | -8.7% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 41,825.09 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,883,133.80 | 1,680,213.00 | -10.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,424,173.08 | 1,424,173.07 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,424,173.08 | 1,424,173.07 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 458,960.72 | 256,039.93 | -44.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 253,089.37 | 253,089.37 | 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 | | | (253,089.37) | (253,089.37) | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 205,871.35 | 2,950.56 | -98.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,038,376.81 | 2,244,248.16 | 10.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,038,376.81 | 2,244,248.16 | 10.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,038,376.81 | 2,244,248.16 | 10.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,244,248.16 | 2,247,198.72 | 0.1% |
| 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 | 2,244,248.16 | 2,247,198.72 | 0.1% |
| Forest Reserve | 0000 | 9780 | 2,244,248.16 | | |
| Forest Reserves | 0000 | 9780 | | 2,247,198.72 | |
| 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 | 201,610.01 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 201,610.01 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 201,610.01 | 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) | | | 201,610.01 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 11,093,092.98 | 11,294,702.99 | 1.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 11,093,092.98 | 11,294,702.99 | 1.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 11,093,092.98 | 11,294,702.99 | 1.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 11,294,702.99 | 11,294,702.99 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 11,294,702.99 | 11,294,702.99 | 0.0% |
| Capital Outlay Projects | 0000 | 9780 | 11,294,702.99 | | |
| Capital Outlay Projects | 0000 | 9780 | | 11,294,702.99 | |
| 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 | 9,742,689.75 | | |
| 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 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 1,488,175.71 | | |
| 3) Accounts Receivable | | 9200 | 63,837.53 | | |
| 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 | | | 11,294,702.99 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 11,294,702.99 | | |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 201,610.01 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 201,610.01 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 201,610.01 | 0.00 | -100.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| (a-b+e) | | | 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 | 201,610.01 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 201,610.01 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 201,610.01 | 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) | | | 201,610.01 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 11,093,092.98 | 11,294,702.99 | 1.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 11,093,092.98 | 11,294,702.99 | 1.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 11,093,092.98 | 11,294,702.99 | 1.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 11,294,702.99 | 11,294,702.99 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 11,294,702.99 | 11,294,702.99 | 0.0% |
| Capital Outlay Projects | 0000 | 9780 | 11,294,702.99 | | |
| Capital Outlay Projects | 0000 | 9780 | | 11,294,702.99 | |
| 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 | 612.08 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 612.08 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A9 - B9) | | | 612.08 | 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) | | | 612.08 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 89,715.22 | 90,327.30 | 0.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 89,715.22 | 90,327.30 | 0.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 89,715.22 | 90,327.30 | 0.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 90,327.30 | 90,327.30 | 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 | 90,289.25 | 90,289.25 | 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 | 38.05 | 38.05 | 0.0% |
| Foundation Special | 0000 | 9780 | 38.05 | | |
| Foundation Special | 0000 | 9780 | | 38.05 | |
| 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 | 13,778.89 | | |
| 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 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 76,548.41 | | |
| 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 | | | 90,327.30 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 90,327.30 | | |
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 612.08 | 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% |
| TOTAL, OTHER LOCAL REVENUE | | | 612.08 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 612.08 | 0.00 | -100.0% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| 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 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| 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% |
| 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 | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | |
| 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 | | | | | |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| (- 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 | 612.08 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 612.08 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 612.08 | 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) | | | 612.08 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 89,715.22 | 90,327.30 | 0.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 89,715.22 | 90,327.30 | 0.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 89,715.22 | 90,327.30 | 0.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 90,327.30 | 90,327.30 | 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 | 90,289.25 | 90,289.25 | 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 | 38.05 | 38.05 | 0.0% |
| Foundation Special | 0000 | 9780 | 38.05 | | |
| Foundation Special | 0000 | 9780 | | 38.05 | |
| 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 | 90,289.25 | 90,289.25 |
| Total, Restricted Balance | | 90,289.25 | 90,289.25 |

| 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 | (40,776.61) | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | (40,776.61) | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (40,776.61) | 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 | 500.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (500.00) | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (41,276.61) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,230,220.44 | 3,188,943.83 | -1.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,230,220.44 | 3,188,943.83 | -1.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,230,220.44 | 3,188,943.83 | -1.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,188,943.83 | 3,188,943.83 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 3,188,943.83 | 3,188,943.83 | 0.0% |
| Postemployment Benefits | 0000 | 9760 | 3,188,943.83 | | |
| Postemployment Benefits | 0000 | 9760 | | 3,188,943.83 | |
| 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 | 542,191.38 | | |
| 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 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 2,643,204.84 | | |
| 3) Accounts Receivable | | 9200 | 3,547.61 | | |
| 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 | | | 3,188,943.83 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 3,188,943.83 | | |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 60,387.76 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (101,164.37) | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | (40,776.61) | 0.00 | -100.0% |
| TOTAL, REVENUES | | | (40,776.61) | 0.00 | -100.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 500.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 500.00 | 0.00 | -100.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| (a-b+e) | | | (500.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | (40,776.61) | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | (40,776.61) | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (40,776.61) | 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 | 500.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (500.00) | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (41,276.61) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,230,220.44 | 3,188,943.83 | -1.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,230,220.44 | 3,188,943.83 | -1.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,230,220.44 | 3,188,943.83 | -1.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,188,943.83 | 3,188,943.83 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 3,188,943.83 | 3,188,943.83 | 0.0% |
| Postemployment Benefits | 0000 | 9760 | 3,188,943.83 | | |
| Postemployment Benefits | 0000 | 9760 | | 3,188,943.83 | |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 68,761.75 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 68,761.75 | 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 | 9,104.56 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 179,122.73 | 114,849.90 | -35.9% |
| 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 | | | 188,227.29 | 114,849.90 | -39.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (119,465.54) | (114,849.90) | -3.9% |
| 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) | | | (119,465.54) | (114,849.90) | -3.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,140,403.23 | 4,020,937.69 | -2.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,140,403.23 | 4,020,937.69 | -2.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,140,403.23 | 4,020,937.69 | -2.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,020,937.69 | 3,906,087.79 | -2.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 3,927,222.75 | 3,812,372.85 | -2.9% |
| 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 | 93,714.94 | 93,714.94 | 0.0% |
| Capital Outlay | 0000 | 9780 | 93,714.94 | | |
| Capital Outlay | 0000 | 9780 | | 93,714.94 | |
| 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 | 3,386,083.78 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 615,847.74 | | |
| 3) Accounts Receivable | | 9200 | 22,409.37 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 4,024,340.89 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 3,403.20 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 3,403.20 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 4,020,937.69 | | |
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 68,761.75 | 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 | | | 68,761.75 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 68,761.75 | 0.00 | -100.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| 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 | 9,104.56 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 9,104.56 | 0.00 | -100.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| 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 | 108,320.00 | 31,195.00 | -71.2% |
| Buildings and Improvements of Buildings | | 6200 | 70,802.73 | 83,654.90 | 18.2% |
| 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 | | | 179,122.73 | 114,849.90 | -35.9% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 188,227.29 | 114,849.90 | -39.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 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 | | | | | |
| 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 | 68,761.75 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 68,761.75 | 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 | | 188,227.29 | 114,849.90 | -39.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 188,227.29 | 114,849.90 | -39.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) | | | (119,465.54) | (114,849.90) | -3.9% |
| 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) | | | (119,465.54) | (114,849.90) | -3.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,140,403.23 | 4,020,937.69 | -2.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,140,403.23 | 4,020,937.69 | -2.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,140,403.23 | 4,020,937.69 | -2.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,020,937.69 | 3,906,087.79 | -2.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 3,927,222.75 | 3,812,372.85 | -2.9% |
| 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 | 93,714.94 | 93,714.94 | 0.0% |
| Capital Outlay | 0000 | 9780 | 93,714.94 | | |
| Capital Outlay | 0000 | 9780 | | 93,714.94 | |
| 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 | 3,927,222.75 | 3,812,372.85 |
| Total, Restricted Balance | | 3,927,222.75 | 3,812,372.85 |

| 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 | 431.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 65,282.34 | 50,000.00 | -23.4% |
| 5) TOTAL, REVENUES | | | 65,713.34 | 50,000.00 | -23.9% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 8,295.14 | 24,851.31 | 199.6% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 4,341.68 | 11,328.80 | 160.9% |
| 4) Books and Supplies | | 4000-4999 | 3,586.00 | 2,545.87 | -29.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 26,681.19 | 18,450.62 | -30.8% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 42,904.01 | 57,176.60 | 33.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 22,809.33 | (7,176.60) | -131.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 27,178.40 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 27,178.40 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 49,987.73 | (7,176.60) | -114.4% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 64,977.33 | 114,965.06 | 76.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 64,977.33 | 114,965.06 | 76.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 64,977.33 | 114,965.06 | 76.9% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 114,965.06 | 107,788.46 | -6.2% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 114,965.06 | 107,788.46 | -6.2% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 144,142.95 | | |
| 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 | | |
| 3) Accounts Receivable | | 9200 | 6,997.36 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 1,795.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| i) Lease Assets | | 9460 | 0.00 | | |
| j) Accumulated Amortization-Lease Assets | | 9465 | 0.00 | | |
| k) Subscription Assets | | 9470 | 0.00 | | |
| l) Accumulated Amortization-Subscription Assets | | 9475 | 0.00 | | |
| 11) TOTAL, ASSETS | | | 152,935.31 | | |
| 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 | 35,761.18 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 2,209.07 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Subscription Liability | | 9660 | 0.00 | | |
| b) Net Pension Liability | | 9663 | 0.00 | | |
| c) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| d) Compensated Absences | | 9665 | 0.00 | | |
| e) COPs Payable | | 9666 | 0.00 | | |
| f) Leases Payable | | 9667 | 0.00 | | |
| g) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| h) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 37,970.25 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2) | | | 114,965.06 | | |
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 431.00 | 0.00 | -100.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 431.00 | 0.00 | -100.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,643.34 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| All Other Fees and Contracts | | 8689 | 63,639.00 | 50,000.00 | -21.4% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 65,282.34 | 50,000.00 | -23.4% |
| TOTAL, REVENUES | | | 65,713.34 | 50,000.00 | -23.9% |
| 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 | 8,295.14 | 24,851.31 | 199.6% |
| TOTAL, CERTIFICATED SALARIES | | | 8,295.14 | 24,851.31 | 199.6% |
| 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 | 1,501.07 | 4,746.60 | 216.2% |
| PERS | | 3201-3202 | 683.21 | 0.00 | -100.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 287.41 | 360.34 | 25.4% |
| Health and Welfare Benefits | | 3401-3402 | 1,478.84 | 5,175.79 | 250.0% |
| Unemployment Insurance | | 3501-3502 | 41.51 | 12.43 | -70.1% |
| Workers' Compensation | | 3601-3602 | 349.64 | 1,033.64 | 195.6% |
| 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 | | | 4,341.68 | 11,328.80 | 160.9% |
| 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 | 3,586.00 | 2,500.00 | -30.3% |
| Noncapitalized Equipment | | 4400 | 0.00 | 45.87 | New |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,586.00 | 2,545.87 | -29.0% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 94.45 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (5,854.28) | (6,549.38) | 11.9% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 32,400.00 | 25,000.00 | -22.8% |
| Communications | | 5900 | 41.02 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 26,681.19 | 18,450.62 | -30.8% |
| DEPRECIATION AND AMORTIZATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Lease Assets | | 6910 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Subscription Assets | | 6920 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 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% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 42,904.01 | 57,176.60 | 33.3% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 27,178.40 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 27,178.40 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| 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+e) | | | 27,178.40 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 431.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 65,282.34 | 50,000.00 | -23.4% |
| 5) TOTAL, REVENUES | | | 65,713.34 | 50,000.00 | -23.9% |
| **B. EXPENSES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 42,904.01 | 57,176.60 | 33.3% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 42,904.01 | 57,176.60 | 33.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 22,809.33 | (7,176.60) | -131.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 27,178.40 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 27,178.40 | 0.00 | -100.0% |
| **E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)** | | | 49,987.73 | (7,176.60) | -114.4% |
| **F. NET POSITION** | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 64,977.33 | 114,965.06 | 76.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 64,977.33 | 114,965.06 | 76.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 64,977.33 | 114,965.06 | 76.9% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 114,965.06 | 107,788.46 | -6.2% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 114,965.06 | 107,788.46 | -6.2% |

| Resource | Description | 2022-23 Unaudited Actuals | 2023-24 Budget |
|---|---|---|---|
| Total, Restricted Net Position | | 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 | 124,498.03 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 124,498.03 | 0.00 | -100.0% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 86,900.00 | 0.00 | -100.0% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 86,900.00 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 37,598.03 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 9,675.43 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 9,675.43 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 47,273.46 | 0.00 | -100.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 310,253.29 | 357,526.75 | 15.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 310,253.29 | 357,526.75 | 15.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 310,253.29 | 357,526.75 | 15.2% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 357,526.75 | 357,526.75 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 357,526.75 | 357,526.75 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 340,089.68 | | |
| 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 | | |
| 3) Accounts Receivable | | 9200 | 17,437.07 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| i) Lease Assets | | 9460 | 0.00 | | |
| j) Accumulated Amortization-Lease Assets | | 9465 | 0.00 | | |
| k) Subscription Assets | | 9470 | 0.00 | | |
| l) Accumulated Amortization-Subscription Assets | | 9475 | 0.00 | | |
| 11) TOTAL, ASSETS | | | 357,526.75 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Subscription Liability | | 9660 | 0.00 | | |
| b) Net Pension Liability | | 9663 | 0.00 | | |
| c) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| d) Compensated Absences | | 9665 | 0.00 | | |
| e) COPs Payable | | 9666 | 0.00 | | |
| f) Leases Payable | | 9667 | 0.00 | | |
| g) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| h) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. NET POSITION** | | | | | |
| Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2) | | | 357,526.75 | | |
| **OTHER STATE REVENUE** | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 6,400.40 | 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 | 118,097.63 | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 124,498.03 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 124,498.03 | 0.00 | -100.0% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 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 EXPENSES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 86,400.00 | 0.00 | -100.0% |
| 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 | 500.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 86,900.00 | 0.00 | -100.0% |
| **DEPRECIATION AND AMORTIZATION** | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Lease Assets | | 6910 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Subscription Assets | | 6920 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 86,900.00 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 9,675.43 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 9,675.43 | 0.00 | -100.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e) | | | 9,675.43 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 124,498.03 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 124,498.03 | 0.00 | -100.0% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 86,900.00 | 0.00 | -100.0% |
| 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, EXPENSES | | | 86,900.00 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 37,598.03 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 9,675.43 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 9,675.43 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 47,273.46 | 0.00 | -100.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 310,253.29 | 357,526.75 | 15.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 310,253.29 | 357,526.75 | 15.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 310,253.29 | 357,526.75 | 15.2% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 357,526.75 | 357,526.75 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 357,526.75 | 357,526.75 | 0.0% |

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

| Description | 2022-23 Unaudited Actuals | | | 2023-24 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| B. 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 | 61.63 | 61.76 | 61.76 | 57.00 | 57.00 | 57.00 |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | 15.23 | 15.23 | | | |
| 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)** | 61.63 | 76.99 | 76.99 | 57.00 | 57.00 | 57.00 |
| **3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)** | 61.63 | 76.99 | 76.99 | 57.00 | 57.00 | 57.00 |
| **4. Adults in Correctional Facilities** | | | | | | |
| **5. County Operations Grant ADA** | 5,110.75 | 5,028.80 | 5,110.75 | 5,065.00 | 5,065.00 | 5,065.00 |
| **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** | 532.54 | 534.49 | 532.54 | 532.54 | 532.54 | 532.54 |
| **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)** | 532.54 | 534.49 | 532.54 | 532.54 | 532.54 | 532.54 |
| **9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)** | 532.54 | 534.49 | 532.54 | 532.54 | 532.54 | 532.54 |

| | 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 | 172,000.00 | | 172,000.00 | | | 172,000.00 |
| Work in Progress | 78,971.88 | | 78,971.88 | 288,493.77 | 209,683.94 | 157,781.71 |
| Total capital assets not being depreciated | 250,971.88 | 0.00 | 250,971.88 | 288,493.77 | 209,683.94 | 329,781.71 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 792,466.45 | | 792,466.45 | 108,320.00 | | 900,786.45 |
| Buildings | 6,062,178.63 | | 6,062,178.63 | 274,968.24 | | 6,337,146.87 |
| Equipment | 3,591,758.49 | (267,022.18) | 3,324,736.31 | 560,825.40 | 394,728.25 | 3,490,833.46 |
| Total capital assets being depreciated | 10,446,403.57 | (267,022.18) | 10,179,381.39 | 944,113.64 | 394,728.25 | 10,728,766.78 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | (597,840.86) | | (597,840.86) | (39,103.41) | | (636,944.27) |
| Buildings | (4,263,295.02) | | (4,263,295.02) | (148,265.54) | | (4,411,560.56) |
| Equipment | (2,602,311.22) | 267,022.18 | (2,335,289.04) | (207,883.11) | (311,708.07) | (2,231,464.08) |
| Total accumulated depreciation | (7,463,447.10) | 267,022.18 | (7,196,424.92) | (395,252.06) | (311,708.07) | (7,279,968.91) |
| Total capital assets being depreciated, net excluding lease and subscription assets | 2,982,956.47 | 0.00 | 2,982,956.47 | 548,861.58 | 83,020.18 | 3,448,797.87 |
| 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 | 3,233,928.35 | 0.00 | 3,233,928.35 | 837,355.35 | 292,704.12 | 3,778,579.58 |
| **Business-Type Activities:** | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | | | 0.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total capital assets being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total accumulated depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total capital assets being depreciated, net excluding lease and subscription assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Lease Assets | | | 0.00 | | | 0.00 |
| Accumulated amortization for lease assets | | | 0.00 | | | 0.00 |
| Total lease assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Subscription Assets | | | 0.00 | | | 0.00 |
| Accumulated amortization for subscription assets | | | 0.00 | | | 0.00 |
| Total subscription assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Business-type activity capital assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Description | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|---|---|---|---|---|---|---|---|
| **Governmental Activities:** | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 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 | 9,782,837.00 | 10,702.00 | 9,793,539.00 | 5,541,656.00 | | 15,335,195.00 | |
| Total/Net OPEB Liability | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | 180,875.20 | (108,666.84) | 72,208.36 | 60,175.06 | | 132,383.42 | |
| Subscription Liability | | | 0.00 | | | 0.00 | |
| Governmental activities long-term liabilities | 9,963,712.20 | (97,964.84) | 9,865,747.36 | 5,601,831.06 | 0.00 | 15,467,578.42 | 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 | 38,967.00 | (27,060.00) | 11,907.00 | 10,420.00 | | 22,327.00 | |
| 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 | 38,967.00 | (27,060.00) | 11,907.00 | 10,420.00 | 0.00 | 22,327.00 | 0.00 |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2022-23 Expenditures |
|---|---|---|---|---|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 21,661,493.97 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 2,457,695.60 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 901,388.40 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 except 6600, 6910 | 632,296.88 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | (77,660.95) |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 101,581.00 |
| 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 | 1,437,015.81 |

| | | | | |
|---|---|---|---|---|
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 2,994,621.14 |
| 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. | | | |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 16,209,177.23 |

| Section II - Expenditures Per ADA | 2022-23 Annual ADA/Exps. Per ADA |
|---|---|
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9) | 534.49 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | 30,326.44 |

| 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.) | 12,192,366.13 | 2,352.37 |
| 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) | 12,192,366.13 | 2,352.37 |
| B. Required effort (Line A.2 times 90%) | 10,973,129.52 | 2,117.13 |
| C. Current year expenditures (Line I.E and Line II.B) | 16,209,177.23 | 30,326.44 |
| 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 |

## 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) — 1,445,605.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 12,996,086.53

**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) — 11.12%

## Part II - Adjustments for Employment Separation Costs

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 2,291,980.87
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 148,488.76

| | |
|---|---|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999) | 12,510.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999) | 19,210.50 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 74,331.09 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 2,546,521.22 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 449,454.97 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 2,995,976.18 |
| **B. Base Costs** | |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 4,541,399.87 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 4,425,542.04 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 4,599,950.43 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 0.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 349,575.45 |
| 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) | 656,150.91 |
| 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) | 791,315.84 |
| 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) | 594,113.94 |
| 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) | 377,472.59 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 1,891,865.85 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 23,971.94 |
| 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) | 18,251,358.86 |
| **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) | 13.95% |
| **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) | 16.42% |

**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)** | 2,546,521.22 |
| **B. Carry-forward adjustment from prior year(s)** | |
| 1. Carry-forward adjustment from the second prior year | 306,637.71 |
| 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 (13.17%) times Part III, Line B19); zero if negative | 449,454.97 |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (13.17%) times Part III, Line B19) or (the highest rate used to recover costs from any program (13.96%) times Part III, Line B19); zero if positive | 0.00 |
| **D. Preliminary carry-forward adjustment (Line C1 or C2)** | 449,454.97 |
| **E. Optional allocation of negative carry-forward adjustment over more than one year** | |

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

| | |
|---|---|
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | not applicable |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| LEA request for Option 1, Option 2, or Option 3 | 1 |
| **F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)** | 449,454.97 |

Approved indirect cost rate: 13.17%

Highest rate used in any program: 13.96%

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

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|---|---|---|---|---|
| 01 | 3010 | 4,449.58 | 586.01 | 13.17% |
| 01 | 3182 | 189,127.77 | 24,908.09 | 13.17% |
| 01 | 3183 | 17,623.68 | 2,321.04 | 13.17% |
| 01 | 3212 | 6,720.76 | 885.11 | 13.17% |
| 01 | 3213 | 65,405.29 | 9,017.22 | 13.79% |
| 01 | 3305 | 9,045.00 | 1,214.93 | 13.43% |
| 01 | 3310 | 1,053,544.34 | 138,751.79 | 13.17% |
| 01 | 3315 | 36,832.33 | 4,860.47 | 13.20% |
| 01 | 3327 | 58,669.26 | 7,726.74 | 13.17% |
| 01 | 3345 | 833.49 | 116.37 | 13.96% |
| 01 | 3395 | 41,340.20 | 5,027.11 | 12.16% |
| 01 | 3410 | 92,306.30 | 11,230.47 | 12.17% |
| 01 | 4035 | 3,680.40 | 232.63 | 6.32% |
| 01 | 4126 | 8,014.49 | 1,055.51 | 13.17% |
| 01 | 4127 | 0.00 | 3,579.39 | N/A |
| 01 | 5630 | 43,869.12 | 5,777.56 | 13.17% |
| 01 | 5632 | 1,936.88 | 203.95 | 10.53% |
| 01 | 6010 | 1,200,807.38 | 58,399.27 | 4.86% |
| 01 | 6266 | 27,893.08 | 3,673.52 | 13.17% |
| 01 | 6388 | 316,537.45 | 5,758.61 | 1.82% |
| 01 | 6500 | 4,154,495.13 | 547,140.69 | 13.17% |
| 01 | 6510 | 75,910.19 | 9,987.71 | 13.16% |
| 01 | 6515 | 2,790.49 | 367.51 | 13.17% |
| 01 | 6520 | 107,599.19 | 14,170.81 | 13.17% |
| 01 | 6536 | 72,470.62 | 9,544.38 | 13.17% |
| 01 | 6537 | 320,064.49 | 42,152.49 | 13.17% |
| 01 | 6546 | 303,729.59 | 40,001.19 | 13.17% |
| 01 | 6680 | 33,390.09 | 4,397.47 | 13.17% |
| 01 | 6685 | 33,612.27 | 4,426.74 | 13.17% |
| 01 | 6690 | 36,111.52 | 4,755.89 | 13.17% |
| 01 | 7366 | 261,234.53 | 34,404.59 | 13.17% |
| 01 | 7368 | 34,160.46 | 4,498.93 | 13.17% |
| 01 | 7412 | 8,250.00 | 1,086.53 | 13.17% |
| 01 | 7422 | 137,757.38 | 18,142.65 | 13.17% |
| 01 | 7430 | 29,896.62 | 3,937.38 | 13.17% |

| | | | | |
|---|---|---|---|---|
| 01 | 9010 | 1,239,692.18 | 75,265.26 | 6.07% |
| 11 | 6391 | 376,832.59 | 9,803.34 | 2.60% |
| 12 | 5035 | 29,944.49 | 2,994.45 | 10.00% |
| 12 | 5055 | 48,428.12 | 4,828.82 | 9.97% |
| 12 | 5058 | 15,535.23 | 1,553.52 | 10.00% |
| 12 | 5210 | 1,414,841.24 | 61,367.55 | 4.34% |
| 12 | 6045 | 6,619.09 | 661.91 | 10.00% |
| 12 | 6054 | 19,628.04 | 2,585.01 | 13.17% |
| 12 | 6105 | 253,822.08 | 25,380.21 | 10.00% |
| 12 | 6127 | 45,602.99 | 6,005.91 | 13.17% |
| 12 | 9010 | 29,172.32 | 17.59 | 0.06% |
| 13 | 5310 | 23,971.94 | 1,732.29 | 7.23% |

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|---|---|---|---|---|---|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 20,098.10 | | 64,962.15 | 85,060.25 |
| 2. State Lottery Revenue | 8560 | 20,406.32 | | 9,924.95 | 30,331.27 |
| 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) | | 40,504.42 | 0.00 | 74,887.10 | 115,391.52 |
| 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 | 7,179.44 | | 0.00 | 7,179.44 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 7,423.58 | | | 7,423.58 |
| 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 ) | | 14,603.02 | 0.00 | 0.00 | 14,603.02 |
| C. ENDING BALANCE (Must equal Line A6 minus Line B12) | 979Z | 25,901.40 | 0.00 | 74,887.10 | 100,788.50 |
| D. COMMENTS: | | | | | |

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

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

| | Teacher Full-Time Equivalents | | | | Classroom Units | | Pupils Transported |
|---|---|---|---|---|---|---|---|
| | Instructional Supervision and Administration (Functions 2100 - 2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | 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 | 443,020.42 | 15,895.02 | 0.00 | 651,278.14 | 0.00 | 0.00 |
| B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | PT Factor(s) |
| Instructional Goals Description | | | | | | | |
| 0001 Pre-Kindergarten | | | | | | | |
| 1110 Regular Education, K–12 | | | | | | | |
| 3100 Alternative Schools | | | | | | | |
| 3300 Independent Study Centers | | | | | | | |
| 3400 Opportunity Schools | | | | | | | |
| 3500 County Community Schools | | | | | | | |
| 3550 Community Day Schools | | | | | | | |
| 3600 Juvenile Courts | | | | | | | |
| 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 | | | | | | | |
| 4900 Other Supplemental Education | | | | | | | |
| 5000-5999 Special Education (allocated to 5001) | | | | | 20.50 | | 75.00 |
| 6000 ROC/P | | | | | | | |
| Other Goals Description | | | | | | | |
| 7110 Nonagency - Educational | | | | | | | |
| 7150 Nonagency - Other | | | | | | | |
| 8100 Community Services | | | | | | | |
| 8500 Child Care and Development Services | | | | | | | |
| 8600 County Services to Districts | | | | | | | |
| Other Funds Description | | | | | | | |
| -- Adult Education (Fund 11) | | | | | | | |
| -- Child Development (Fund 12) | | 1.38 | 1.38 | | | | |

| | 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) |
| -- Cafeteria (Funds 13 & 61) | | | | | | | |
| C. Total Allocation Factors | 0.00 | 1.38 | 1.38 | 0.00 | 20.50 | 0.00 | 75.00 |

| 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 | 15,107.50 | 0.00 | 15,107.50 | 2,509.05 | | 17,616.55 |
| 3100 | Alternative 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 |
| 3500 | County Community 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 |
| 3600 | Juvenile Courts | 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 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4900 | Other Supplemental Education | 2,059,974.36 | 0.00 | 2,059,974.36 | 342,120.66 | | 2,402,095.02 |
| 5000-5999 | Special Education | 8,486,979.03 | 651,278.14 | 9,138,257.17 | 1,517,682.29 | | 10,655,939.46 |
| 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 | 901,388.40 | 0.00 | 901,388.40 | 149,702.64 | | 1,051,091.04 |
| 8500 | Child Care and Development Services | (139.94) | 0.00 | (139.94) | (23.24) | | (163.18) |
| 8600 | County Services to Districts | 5,289,098.23 | 0.00 | 5,289,098.23 | 878,413.74 | | 6,167,511.97 |
| Other Costs | | | | | | | |
| ---- | Food Services | | | | | 0.00 | 0.00 |
| ---- | Enterprise | | | | | 0.00 | 0.00 |
| ---- | Facilities Acquisition & Construction | | | | | 0.00 | 0.00 |
| ---- | Other Outgo | | | | | 564,900.15 | 564,900.15 |
| Other Funds --- | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) | | 458,915.44 | 458,915.44 | 460,518.11 | | 919,433.55 |
| ---- | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350) | | | | (116,930.60) | | (116,930.60) |
| ---- | **Total County School Service and Charter Schools Funds Expenditures** | 16,752,407.58 | 1,110,193.58 | 17,862,601.16 | 3,233,992.65 | 564,900.15 | 21,661,493.96 |

| 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 | 15,107.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 15,107.50 |
| 3100 | Alternative 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 |
| 3500 | County Community 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 |
| 3600 | Juvenile Courts | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4900 | Other Supplemental Education | 0.00 | 0.00 | 0.00 | 186,492.59 | 1,873,481.77 | 0.00 | 0.00 | | | 0.00 | 0.00 | 2,059,974.36 |
| 5000-5999 | Special Education | 4,825,100.12 | 1,046,528.60 | 0.00 | 17,953.38 | 1,792,011.41 | 717,146.41 | 0.00 | | | 86,238.91 | 0.00 | 8,486,979.03 |
| 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 | | 901,388.40 | 0.00 | 0.00 | 0.00 | 901,388.40 |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | (139.94) | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | (139.94) |
| 8600 | County Services to Districts | | 2,493,146.52 | 0.00 | 392,815.74 | 1,593,296.23 | 0.00 | 0.00 | | 809,839.74 | 0.00 | 0.00 | 5,289,098.23 |
| Total Direct Charged Costs | | 4,840,207.62 | 3,541,675.32 | (139.94) | 597,261.71 | 5,258,789.41 | 717,146.41 | 0.00 | 901,388.40 | 809,839.74 | 86,238.91 | 0.00 | 16,752,407.58 |

* 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 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3500 | County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3600 | Juvenile Courts | 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 |
| 4900 | Other Supplemental Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 0.00 | 651,278.14 | 0.00 | 651,278.14 |
| 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 |
| 8600 | County Services to Districts | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Funds | | | | | |
| ** | Adult Education (Fund 11) | 0.00 | 0.00 | 0.00 | 0.00 |
| ** | Child Development (Fund 12) | 458,915.44 | 0.00 | 0.00 | 458,915.44 |
| ** | Cafeteria (Funds 13 and 61) | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Allocated Support Costs | | 458,915.44 | 651,278.14 | 0.00 | 1,110,193.58 |

| | | |
|---|---|---|
| A. | **Central Administration Costs in County School Service and Charter Schools Funds** | |
| 1 | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999) | 626,774.09 |
| 2 | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999) | 12,510.00 |
| 3 | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 2,563,150.41 |
| 4 | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 148,488.76 |
| 5 | Total Central Administration Costs in County School Service and Charter Schools Funds | 3,350,923.26 |
| B. | **Direct Charged and Allocated Costs in County School Service and Charter Schools Funds** | |
| 1 | Total Direct Charged Costs (from Form PCR, Column 1, Total) | 16,752,407.58 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 1,110,193.58 |
| 3 | Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds | 17,862,601.16 |
| C. | **Direct Charged Costs in Other Funds** | |
| 1 | Adult Education (Fund 11, Objects 1000-5999, except 5100) | 377,472.59 |
| 2 | Child Development (Fund 12, Objects 1000-5999, except 5100) | 1,891,865.85 |
| 3 | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100) | 44,614.32 |
| 4 | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 | Total Direct Charged Costs in Other Funds | 2,313,952.76 |
| D. | **Total Direct Charged and Allocated Costs (B3 + C5)** | 20,176,553.92 |
| E. | **Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)** | 16.61% |

| 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) | 0.00 | | | | 0.00 |
| 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) | | | | 564,900.15 | 564,900.15 |
| **Total Other Costs** | 0.00 | 0.00 | 0.00 | 564,900.15 | 564,900.15 |

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 COUNTY SCHOOL SERVICE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (97,091.92) | 0.00 | (116,930.60) | | | | |
| Other Sources/Uses Detail | | | | | 873,545.41 | 642,561.10 | | |
| Fund Reconciliation | | | | | | | 434,959.71 | 1,055,004.96 |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 1,008,319.82 | 252,016.84 |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 22,474.92 | 0.00 | 9,803.34 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 22,474.92 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 88,878.58 | 0.00 | 105,394.97 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 335.51 | .77 | | |
| Fund Reconciliation | | | | | | | 822.25 | 54,432.29 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (8,407.30) | 1,732.29 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 8,407.30 | 1,732.29 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 48,447.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 43,123.83 | 106,154.34 | | |
| Fund Reconciliation | | | | | | | 43,123.83 | 106,154.34 |
| 16 FOREST RESERVE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 253,089.37 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 500.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 3,403.20 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (5,854.28) | | | | | | |
| Other Sources/Uses Detail | | | | | 27,178.40 | 0.00 | | |
| Fund Reconciliation | | | | | | | 1,795.00 | 2,209.07 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 9,675.43 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 111,353.50 | (111,353.50) | 116,930.60 | (116,930.60) | 1,002,305.58 | 1,002,305.58 | 1,497,427.91 | 1,497,427.91 |

**RESOLUTION NO 23-24-06**

**SISKIYOU COUNTY BOARD OF EDUCATION**

**RESOLUTION GRANTING BRIDGE FINANCING VIA CONDITIONAL APPORTIONMENT TO JUNCTION ELEMENTARY SCHOOL DISTRICT**

**WHEREAS**, the Siskiyou County Superintendent of Schools ("County Superintendent") is responsible to superintend the schools of Siskiyou County and, where a district's budget is certified as negative as defined in Educ. Code § 42131 is required to take certain steps as enumerated in Educ. Code § 42127.6 and to take all other acts necessary to ensure that the district can meet its fiscal obligations

**WHEREAS**, the County Superintendent, with the approval of the Siskiyou County Board of Education ("SCBOE") may make an apportionment to a school district or charter school from the county school service fund conditional upon the repayment to the fund during the next succeeding fiscal year pursuant to Education Code § 42622.

**WHEREAS**, the Junction Elementary School District ("District") is a single school district located in Siskiyou County. The District's budget status is currently certified as negative and the County Superintendent has assumed enhanced fiscal oversight of the District pursuant to Educ. Code § 42127.6.

**WHEREAS**, the County Superintendent is informed that District's heating ventilation and air conditioning ("HVAC") system is failing or has failed and will not be capable of sufficiently maintaining a safe ambient temperature during the winter months. If the HVAC system is not repaired or replaced prior to the onset of cold temperatures characteristic of the winter months, the District's provision of educational services to District students will be impacted.

**WHEREAS**, the District has prepared and submitted a preliminary application for facility hardship funding to the Office of Public School Construction ("OPSC") to repair or replace the HVAC system at the District (the "Project"), but lacks the funds to complete the application.

**WHEREAS**, the District has requested, by resolution, bridge financing by the SCOE to the District to permit it to complete the hardship application and commence work on the Project so that it may complete the Project prior to the arrival of cold temperatures to ensure the uninterrupted delivery of educational services to District students (attached hereto as Exhibit 1);

**WHEREAS**, the interruption of educational services due to District's inability to heat the District's school would impair the maintenance of a free public school as required by Cal. Const. Art. IX § 5.

**WHEREAS**, the SCBOE desires to provide bridge financing to the District in a manner that ensures the continued operation of the District school and that does not impair the District's OPSC hardship funding application.

**THEREFORE, BE IT RESOLVED THAT:**

1. **Recitals**. All of the recitals contained herein are true and correct and the Board so finds.

2. **Conditional Apportionment**. Pursuant to Educ. Code § 42622, the County Superintendent hereby apportions up to $500,000 to the District, conditioned on the District's repayment of this amount on or before June 30, 2025, which is the end of the next subsequent fiscal year.

3. **Source of Funds**. This apportionment shall be made from the General fund. Repayment of the apportionment shall likewise be made to the same account. This apportionment shall be made and repaid without the accrual or charging of interest to the District. The District may repay the conditional apportionment prior to June 30, 2025 without penalty.

4. **Line of Credit**. The apportionment may be drawn upon by the District for reasonable and necessary Project expenses subject to approval by the County Superintendent or their designee. Conditional Apportionment Draw Requests ("Draw Requests") may be made on the form attached to this resolution as Exhibit 2.

5. **Draw Requests**. Every Draw Request shall be in writing and shall include the name of the party to be paid, a description of the expense and its relation to the Project, and shall include a copy of the invoice submitted by the party to the District. The District shall provide any additional information as requested by the County Superintendent or designee that, in their discretion, is relevant to determine the reasonableness or necessity of the expense.

6. **Insufficiency of Draw Request**. In the event a Draw Request lacks any of the information described in paragraph 4 of this Resolution, the County Superintendent or designee shall return the Draw Request with a statement of the deficiencies. Thereafter, the District may re-submit the Draw Request having corrected the identified deficiencies or provided the additional information requested by the County Superintendent or designee.

7. **Accounting**. The County Superintendent or designee shall maintain an accurate accounting of the conditional apportionment, including without limitation the recording of all Draw Requests, payment thereon, and any repayment by the District.

8. **Repayment on Receipt of State Funds**. It is anticipated that the conditional apportionment shall be repaid within 60 days of receipt of OPSC funding for the Project. In the event that OPSC funding is insufficient to repay the conditional apportionment, the funds may be repaid from any lawful source of funds.

9. **Certification and Default**. No later than January 1, 2025, the District shall certify to the County Superintendent whether it will be able to repay the conditional

apportionment in full by or before June 30, 2025. If the District is unable to certify that it will be able to repay the conditional apportionment by June 30, 2025 the District will be considered in default.

10. **Remedies on Default**. Upon default, the County Superintendent is authorized to take any necessary action to ensure that the conditionally apportioned funds are repaid promptly and that the District can continue to meet its fiscal obligations. Such actions may include, without limitation, refinancing the District's debt by any lawful means.

11. **Notice of Funding Impact**. In the event that this Resolution has the effect of negatively impacting the District's receipt of OPSC funding, the District shall so notify the County Superintendent forthwith.

12. **Continuity of School Operations**. The County Superintendent finds, and the SCBOE agrees, that this action is necessary to ensure that the District can continue to meet its fiscal obligations and that it is necessary to ensure the uninterrupted provision of educational services for District students.

13. **All Necessary Actions**. County Office of Education staff, subject to the direction of the County Superintendent or designee, are hereby authorized, for and in the name of the County Board of Education, to do any and all things and to execute and deliver any and all agreements, documents, certificates and instruments referred to herein which they or any of them deem necessary or advisable in order to consummate the transactions contemplated by this Resolution and otherwise to carry out, give effect to and comply with the terms and intent of this Resolution.

14. **Full Approval by Board of Education**. The SCBOE approves this conditional apportionment on the terms set forth herein. No further SCBOE action is required to demonstrate its approval of the conditional apportionment described herein per Educ. Code § 42622.

15. **District Action Required**. The conditional apportionment shall be made available to the District immediately upon the District Board's adoption of a resolution accepting the conditional apportionment and the terms as described herein.

16. **Immediate Effect**. This Resolution shall take effect immediately upon its adoption.

**PASSED AND ADOPTED** this 20th day of September, 2023.

| | |
|---|---|
| Allan S. Carver<br>Secretary of the Siskiyou County<br>Board of Education | John Bennett<br>President of the Siskiyou County<br>Board of Education |

**SECRETARY'S CERTIFICATE**

I, Allan S. Carver, Secretary of the Siskiyou County Board of Education, hereby certify that the foregoing is a full, true and correct copy of a resolution duly adopted at a regular meeting of the Board of Education, duly conducted on September 20, 2023 in accordance with law and entered in the minutes thereof, of which meeting all of the members of the Board of Education had due notice and at which a quorum thereof was acknowledged, and that at said meeting the resolution was adopted by the following vote:

AYES: # BOARD MEMBERS:

NOES: # BOARD MEMBERS:

ABSTAIN: # BOARD MEMBERS:

ABSENT: # BOARD MEMBERS:

An agenda of the meeting was posted at least 24 hours before the meeting at the Siskiyou County Office of Education at 609 S. Gold Street in Yreka, a location freely accessible to members of the public, and at https://www.siskiyoucoe.net/Page/113, a location freely accessible to members of the public, and a brief general description of said Resolution appeared on said agenda.

I further certify that I have carefully compared the same with the original minutes of said meeting on file and of record in the Board of Education's administrative office; the foregoing resolution is a full, true and correct copy of the original resolution adopted at said meeting and entered in said minutes; and that said resolution has not been amended, modified or rescinded since the date of its adoption, and the same is now in full force and effect.

Dated: September 20, 2023

_____

Allan S. Carver
Secretary of the Siskiyou County
Board of Education

**RESOLUTION #23-24-12**

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE JUNCTION ELEMENTARY SCHOOL DISTRICT REQUESTING BRIDGE FUNDING FOR NEEDED CAPITAL PROJECT, AUTHORIZING ACTIONS AND TAKING RELATED ACTIONS**

**WHEREAS**, the Junction Elementary School District ("District") has a need for funds to address design and/or construction costs related to a facility project at Junction Elementary School, and costs incidental thereto ("Project"); and

**WHEREAS,** the Project is further identified as: design, construction and completion of repair and/or replacement of the heating and ventilation system at Junction Elementary School for which an application for construction grants will be submitted under the State's SFP Facility Hardship Program; and

**WHERAS**, completion of the Project prior to the winter months and resultant cold temperatures is essential for the continued operation of the District's school and the provision of educational services to the District students; and

**WHEREAS,** the District is applying for financial hardship funding for the Project from the Office of Public School Construction ("OPSC"); and

**WHEREAS**, the District does not currently have available funds to complete the Project; and

**WHEREAS**, the District has consulted with the Siskiyou County Office of Education ("COE") with regard to potential financing alternatives for funding of the Project; and

**WHEREAS,** the District has consulted with OPSC and the COE and determined that the urgency of the Project is such that continuation of the Project must occur prior to receipt of State funding,

**NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED by the Board of Trustees of the Junction Elementary School District, as follows:**

**Section 1.** All of the recitals herein contained are true and correct and the Board so finds.

**Section 2.** This District Board of Trustees ("District Board") authorizes:

(a) funds from the District's General Fund to be used to complete the Project; and

(b) that this Resolution shall constitute a request to the COE for bridge financing up to

$500,000 via conditional apportionment and/or lending of funds to be used to complete the Project.

**Section 3.** The District Board recognizes and accepts the fact that there is no guarantee of State funding for the Project and understands that the District is proceeding at risk in such regard. In the event that the District receives funding from the Office of Public School Construction ("OPSC") for the Project, the District shall repay the loaned funds within sixty (60) days of receipt of the OPSC funding.

**Section 4.** The District Board understands and acknowledges that apportionment and/or lending of funds for the Project from the COE may be conditioned on repayment thereof from sources other than State funding.

**Section 5.** District staff, legal counsel and consultants are hereby authorized and directed, jointly and severally, to do any and all things which they may deem necessary or advisable in order to consummate the transactions herein authorized and otherwise to carry out, give effect to and comply with the terms and intent of this Resolution, including, without limitation, executing and delivering agreements, certifications and other necessary documents and transmitting documents to OPSC to indicate compliance with OPSC regulations and provision of documents to the COE to facilitate any request funding through the COE.

**Section 5.** All actions heretofore taken by the officers, employees and agents of the District with respect to the transactions set forth above are hereby approved, confirmed and ratified.

**Section 6.** This Resolution shall take effect from and after its date of adoption.

PASSED AND ADOPTED by the Board of Trustees on September 7, 2023, by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENCES:

Toz Soto

President, Board of Trustees

DocuSigned by:

5820E9F3EE5946C...

Toz Soto
9/12/2023

Mike Matheson

District Superintendent

DocuSigned by:

1805C8006E54ED...

Mike Matheson
9/13/2023

# SISKIYOU COUNTY OFFICE OF EDUCATION

## Junction Elementary School District
## Bridge Financing Draw Request

Request Date: _____

Requestee: _____

| Payment Description (Reason for check) | Amount |
|---|---|
| | |
| | |
| | |
| | |
| Total Draw Request: | |
| INVOICE MUST BE ATTACHED TO DRAW REQUEST | |

Approved Date: _____

Approved By: _____