

ROSELAND SCHOOL DISTRICT



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Revised Report Submitted to Board of Trustees October 10, 2023

Report to Board of Trustees September 20, 2023

2022-23 **UNAUDITED ACTUALS** FINANCIAL REPORT

ROSELAND SCHOOL DISTRICT

2022-23 UNAUDITED ACTUALS

Please find for your review and approval, Roseland School District's 2022-23 Unaudited Actuals financial report. District staff have prepared year-end financial statements as of June 30th using the State format known as SACS (State Account Code Structure). All District funds are reported. This report serves as the basis for use by external auditors to prepare the final Report of the Audited Financial Statements (Audit Report), to be completed by December 15, 2023 and presented to the Board for approval. The final Audit Report including any necessary adjustments will be the District's official financial statements for 2022-23.

The following information is included in this report:

2022-23 Unaudited Actuals Narrative, Summary of General Fund and Other Funds

2022-23 Unaudited Actuals SACS Forms

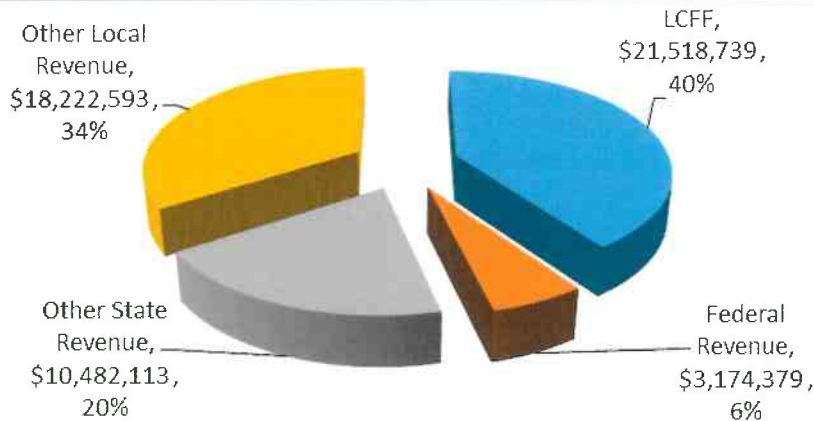
- Unaudited Actuals Certification (Form CA)
- Unaudited Actuals Summary of Unaudited Actual Data Submission
- General Fund, Operating of District (Form 01)
- Student Activity Special Revenue Fund (Form 08)
- Child Development Fund (Form 12)
- Cafeteria Special Revenue Fund (Form 13)
- Deferred Maintenance Fund (Form 14)
- Special Reserve Fund for Other Than Capital Outlay Projects (Form 17)
- Building Fund (Form 21)
- Capital Facilities Fund (Form 25)
- Special Reserve Fund for Capital Outlay Projects (Form 40)
- Bond Interest and Redemption Fund (Form 51)
- Average Daily Attendance (Form A)
- Current Expense Formula/Minimum Classroom Compensation (Form CEA)
- School District Appropriations Limit Calculations (Form GANN)
- Indirect Cost Rate Worksheet (Form ICR)
- Lottery Report (Form L)
- Every Student Succeeds Act Maintenance of Effort (Form ESMOE)
- Program Cost Report (Form PCR)
- Program Cost Report – Schedule of Allocation Factors (Form PCRAF)
- Schedule of Capital Assets (Form ASSET)
- Schedule of Long-Term Liabilities (Form DEBT)
- Special Education Maintenance of Effort – Actuals 2022-23 (Form SEMA)
- Summary of Interfund Activities (Form SIAA)
- Technical Review Check

Submitted by: Amy Nichols, Chief Business Official

ROSELAND SCHOOL DISTRICT

2022-23 UNAUDITED ACTUALS GENERAL FUND SUMMARY

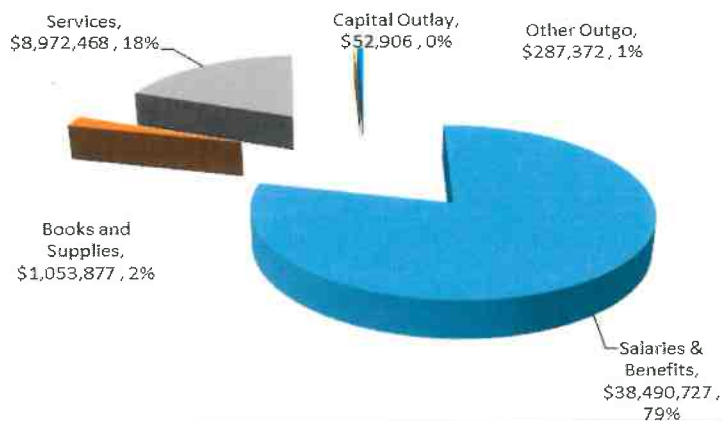
REVENUES



State (LCFF):	21,518,739
Federal:	3,174,379
Other State:	10,482,113
Other Local:	18,222,593

TOTAL REVENUES:
\$53,397,825

EXPENDITURES – REPLACE ME THIS IS OLD



Salaries & Benefits:	38,490,727
Books & Supplies:	1,053,877
Services & Other:	8,972,468
Capital Outlay:	52,906
Other Outgo:	287,372

TOTAL EXPENDITURES:
\$48,857,349

EXCESS OF REVENUES OVER EXPENSES	\$4,540,476
OTHER FINANCING SOURCES	0
NET INCREASE IN FUND BALANCE	\$4,540,476
BEGINNING FUND BALANCE	\$15,859,248
ENDING FUND BALANCE	\$20,399,724

Components of Ending Fund Balance

Restricted (see detail on next page)	7,678,415
Non-spendable, Revolving Cash, Prepaid	17,500
Mandatory 3% Reserves for Economic Uncertainties	1,465,720
Committed – Additional 12% Reserves (Board Res. 11-19)	5,862,882
Actuarial	250,000
Unexpected Decrease in Enrollment	300,000
Textbooks/IM, Spec Ed, Technology, Facilities	790,000
Committed – 2023-24 Transfer to Fund 40 (Board Res. 23-24)	3,500,000
Unassigned	535,207

GENERAL FUND**RESTRICTED ENDING FUND DETAIL**

Restricted Resources - Balances by Grant/Resource	
Grant	Amount
Expanded Learning Opportunity Program (ELOP) - 2600	\$ 120,635
Educator Effectiveness Grant - 6266	\$ 320,891
Lottery - 6300	\$ 191,023
Arts, Music and Instructional Materials Grant - 6762	\$ 821,001
Mental Health Grant - 6546	\$ 100,104
2021 Kitchen Infrastructure Grant - 7028	\$ 86,092
Kitchen Training Grant - 7029	\$ 16,174
2022 Kitchen Infrastructure Grant - 7032	\$ 256,656
Classified School Employees PD Grant - 7311	\$ 7,751
Learning Recovery Block Grant - 7425	\$ 2,511,404
Expanded Learning Opportunity Grant (ELOG) - 7525	\$ 2,916
Other Restricted State - 7810	\$ 51
Routine Restricted Maintenance Account - 8150	\$ 2,271,500
Local Donations including Medi-CAL Reim - 9010	\$ 972,216
Total:	\$ 7,678,415

GENERAL FUND**ACTUAL vs. ESTIMATED**

In June 2023, Estimated Actuals were presented during the 2022-23 budget adoption. Since June, year-end closing entries have been posted. Unspent restricted categorical grant allocations have been reserved for possible revenue recognition in a future year, or assigned to the Restricted Fund Balance.

In order to ensure stability and long term fiscal solvency, all unrestricted expenses were reviewed to ensure that all restricted grants were utilized to their maximum efficiency. Unrestricted expenses that could appropriately be charged to restricted funds were transferred to the appropriate categorical grant.

2022-23 Unaudited Actuals (Sept)			2022-23 Estimated Actuals (June)		Variances Between UA & EA	
Unres		Res	Unres		Unres	Res
Revenues	38,794,807	14,603,017	38,855,837	14,589,681	(61,030)	13,336
Expenditures	34,235,235	14,622,114	34,690,766	14,525,044	(455,531)	97,070
Transfers Out		-		-	-	-
Contributions	(3,848,699)	3,848,699	(4,172,318)	4,172,318	323,619	(323,619)
Change to Fund Bal	710,873	3,829,603	(7,247)	4,236,955	718,120	(407,352)
Beg Fund Bal	12,010,436	3,848,812	12,010,436	3,848,812	-	-
Ending Fund Bal	12,721,309	7,678,415	12,003,189	8,085,767	718,120	(407,352)
Ending Fund (Combined)		20,399,724		20,088,956		310,768

OTHER FUNDS

FUND 08, Student Activity Special Revenue

Ending Balance: \$67,959.96

Fund required by GASB 84 for recording ending fund balances for site Associated Student Body (ASB) accounts.

FUND 12, Child Development

Ending Balance: \$272,866.02

Community Care Child Council of Sonoma County (4Cs) continues to manage and operate the state preschool program.

FUND 13, Cafeteria

Ending Balance: \$1,147,372.93

FUND 14, Deferred Maintenance

Ending Balance: \$1,204,846.06

The District will be developing a Deferred Maintenance Plan for the next several fiscal years.

FUND 17, Special Reserve for Other than Capital Outlay

Ending Balance: \$1,164,122.06

This fund is used to set aside funds for large one- time purchases. We are currently developing an updated schedule for technology replacement, software renewals and a textbook adoption schedule. In addition to Fund 17, we have designated resources in the General Fund Components of the Ending Fund Balance that will be utilized to help fund these priorities.

FUND 21, Building (Bond)

Ending Balance: \$2,985,227.75

On March 3, 2020, the District received authorization from its voters to issue and sell General Obligation Bonds (GOB's, Election 2020) in the amount not to exceed \$9,400,000. In May 2020, the District issued the first series, Series A, in the amount of \$3,500,000.

FUND 25, Capital Facilities

Ending Balance: \$1,704,246.78

Developer fees are deposited to this fund. Future projects will be identified to expend these funds.

FUND 40, Special Reserve for Capital Outlay

Ending Balance: \$2,607,270.97

This fund has a Refunding Lease/long term debt committed reserve of \$775,000 as well as assigned reserve of \$700,000 for Emergency Repairs.

FUND 51, Bond Interest and Redemption

This fund records income and expense for district bonds at the County Treasury.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Oct 10, 2023

To the Superintendent of Public Instruction:

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

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

Date: _____

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	58.82%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$484,631.40
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$21,412,985.30
	Appropriations Subject to Limit	\$21,412,985.30
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	7.33%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	21,032,103.41	486,636.00	21,518,739.41	21,501,811.00	450,175.00	21,951,986.00	2.0%
2) Federal Revenue		8100-8299	237.54	3,174,141.86	3,174,379.40	20,000.00	2,157,590.00	2,177,590.00	-31.4%
3) Other State Revenue		8300-8599	678,650.89	9,803,461.63	10,482,112.52	429,333.00	6,170,115.00	6,599,448.00	-37.0%
4) Other Local Revenue		8600-8799	17,083,815.64	1,138,777.74	18,222,593.38	19,114,129.00	787,444.00	19,901,573.00	9.2%
5) TOTAL, REVENUES			38,794,807.48	14,603,017.23	53,397,824.71	41,065,273.00	9,565,324.00	50,630,597.00	-5.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	17,359,265.38	1,979,975.31	19,339,240.69	18,411,841.00	2,828,685.00	21,240,526.00	9.8%
2) Classified Salaries		2000-2999	4,293,479.71	1,753,601.72	6,047,081.43	4,891,243.00	1,542,947.00	6,434,190.00	6.4%
3) Employee Benefits		3000-3999	9,625,055.99	3,479,348.64	13,104,404.63	9,992,019.00	3,910,285.00	13,902,304.00	6.1%
4) Books and Supplies		4000-4999	431,730.42	622,146.35	1,053,876.77	388,620.00	261,799.00	650,419.00	-38.3%
5) Services and Other Operating Expenditures		5000-5999	2,198,309.22	6,774,158.47	8,972,467.69	2,669,317.00	5,696,195.00	8,365,512.00	-6.8%
6) Capital Outlay		6000-6999	40,022.53	12,883.22	52,905.75	3,245.00	0.00	3,245.00	-93.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	287,371.93	0.00	287,371.93	287,372.00	0.00	287,372.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,235,235.18	14,622,113.71	48,857,348.89	36,643,657.00	14,239,911.00	50,883,568.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,559,572.30	(19,096.48)	4,540,475.82	4,421,616.00	(4,674,587.00)	(252,971.00)	-105.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,848,699.49)	3,848,699.49	0.00	(4,309,228.00)	4,309,228.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,848,699.49)	3,848,699.49	0.00	(4,309,228.00)	4,309,228.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			710,872.81	3,829,603.01	4,540,475.82	112,388.00	(365,359.00)	(252,971.00)	-105.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,010,435.85	3,848,811.89	15,859,247.74	12,721,308.66	7,678,414.90	20,399,723.56	28.6%
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)			12,010,435.85	3,848,811.89	15,859,247.74	12,721,308.66	7,678,414.90	20,399,723.56	28.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,010,435.85	3,848,811.89	15,859,247.74	12,721,308.66	7,678,414.90	20,399,723.56	28.6%
2) Ending Balance, June 30 (E + F1e)			12,721,308.66	7,678,414.90	20,399,723.56	12,833,696.66	7,313,055.90	20,146,752.56	-1.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	17,500.00	0.00	17,500.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,678,415.48	7,678,415.48	0.00	7,381,946.73	7,381,946.73	-3.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	12,703,808.66	(.58)	12,703,808.08	12,833,696.66	(68,890.83)	12,764,805.83	0.5%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	11,162,674.38	7,406,372.32	18,569,046.70				
1) Fair Value Adjustment to Cash in County Treasury		9111	(627,634.00)	0.00	(627,634.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	17,500.00	0.00	17,500.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,968,929.64	3,030,823.46	6,999,753.10				
4) Due from Grantor Government		9290	169,465.00	0.00	169,465.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			14,690,935.02	10,437,195.78	25,128,130.80				
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	748,869.21	2,271,290.74	3,020,159.95				
2) Due to Grantor Governments		9590	798,278.00	9,988.08	808,266.08				
3) Due to Other Funds		9610	0.00	10,379.51	10,379.51				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	422,479.15	467,122.55	889,601.70				
6) TOTAL, LIABILITIES			1,969,626.36	2,758,780.88	4,728,407.24				
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) - (I5 + J2)			12,721,308.66	7,678,414.90	20,399,723.56				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	13,450,517.00	0.00	13,450,517.00	12,005,822.00	0.00	12,005,822.00	-10.7%
Education Protection Account State Aid - Current Year		8012	1,168,697.00	0.00	1,168,697.00	4,361,824.00	0.00	4,361,824.00	273.2%
State Aid - Prior Years		8019	652,578.00	0.00	652,578.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	18,936.99	0.00	18,936.99	17,834.00	0.00	17,834.00	-5.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	77.70	0.00	77.70	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	2,426,602.93	0.00	2,426,602.93	2,581,236.00	0.00	2,581,236.00	6.4%
Unsecured Roll Taxes		8042	112,948.06	0.00	112,948.06	111,674.00	0.00	111,674.00	-1.1%
Prior Years' Taxes		8043	3,387.79	0.00	3,387.79	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	603,261.11	0.00	603,261.11	554,400.00	0.00	554,400.00	-8.1%
Education Revenue Augmentation Fund (ERAF)		8045	5,520,479.00	0.00	5,520,479.00	5,047,922.00	0.00	5,047,922.00	-8.6%
Community Redevelopment Funds (SB 617/689/1992)		8047	1,040,286.00	0.00	1,040,286.00	659,829.00	0.00	659,829.00	-36.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			24,997,771.58	0.00	24,997,771.58	25,340,541.00	0.00	25,340,541.00	1.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,965,668.17)	0.00	(3,965,668.17)	(3,838,730.00)	0.00	(3,838,730.00)	-3.2%
Property Taxes Transfers		8097	0.00	486,636.00	486,636.00	0.00	450,175.00	450,175.00	-7.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,032,103.41	486,636.00	21,518,739.41	21,501,811.00	450,175.00	21,951,986.00	2.0%
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	624,025.00	624,025.00	0.00	531,631.00	531,631.00	-14.8%
Special Education Discretionary Grants		8182	0.00	139,833.00	139,833.00	0.00	67,449.00	67,449.00	-51.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	154,491.00	154,491.00	0.00	0.00	0.00	-100.0%
Title I, Part A, Basic	3010	8290		236,849.00	236,849.00		227,625.00	227,625.00	-3.9%
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		44,471.11	44,471.11		44,471.00	44,471.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		108,168.85	108,168.85		117,888.00	117,888.00	9.0%
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, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		60,921.08	60,921.08		60,921.00	60,921.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	237.54	1,805,382.82	1,805,620.36	20,000.00	1,107,605.00	1,127,605.00	-37.6%
TOTAL, FEDERAL REVENUE			237.54	3,174,141.86	3,174,379.40	20,000.00	2,157,590.00	2,177,590.00	-31.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	256,656.00	256,656.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	45,728.00	0.00	45,728.00	50,974.00	0.00	50,974.00	11.5%
Lottery - Unrestricted and Instructional Materials		8560	331,431.74	187,787.17	519,218.91	230,112.00	90,891.00	320,803.00	-38.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		699,472.29	699,472.29		699,472.00	699,472.00	-0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	301,491.15	8,659,546.17	8,961,037.32	148,247.00	5,379,952.00	5,528,199.00	-38.3%
TOTAL, OTHER STATE REVENUE			678,650.89	9,803,461.63	10,482,112.52	429,333.00	6,170,115.00	6,599,448.00	-37.0%
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	247,834.81	247,834.81	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	227,852.00	0.00	227,852.00	0.00	0.00	0.00	-100.0%
Interest		8660	251,234.40	0.00	251,234.40	164,311.00	0.00	164,311.00	-34.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(627,634.00)	0.00	(627,634.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	16,915,846.67	87,628.00	17,003,474.67	18,893,523.00	0.00	18,893,523.00	11.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	316,516.57	260,121.93	576,638.50	56,295.00	15,643.00	71,938.00	-87.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		543,193.00	543,193.00		771,801.00	771,801.00	42.1%
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			17,083,815.64	1,138,777.74	18,222,593.38	19,114,129.00	787,444.00	19,901,573.00	9.2%
TOTAL, REVENUES			38,794,807.48	14,603,017.23	53,397,824.71	41,065,273.00	9,565,324.00	50,630,597.00	-5.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	13,294,668.72	1,250,331.39	14,545,000.11	14,882,761.00	1,417,450.00	16,300,211.00	12.1%
Certificated Pupil Support Salaries		1200	1,168,146.58	560,336.81	1,728,483.39	960,645.00	1,185,556.00	2,146,301.00	24.2%
Certificated Supervisors' and Administrators' Salaries		1300	2,545,213.17	169,307.11	2,714,520.28	2,223,827.00	225,579.00	2,449,406.00	-9.8%
Other Certificated Salaries		1900	351,236.91	0.00	351,236.91	344,608.00	0.00	344,608.00	-1.9%
TOTAL, CERTIFICATED SALARIES			17,359,265.38	1,979,975.31	19,339,240.69	18,411,841.00	2,828,685.00	21,240,526.00	9.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,093,892.11	790,929.73	1,884,821.84	1,351,457.00	780,899.00	2,132,356.00	13.1%
Classified Support Salaries		2200	537,687.07	636,316.94	1,174,004.01	597,039.00	659,318.00	1,256,357.00	7.0%
Classified Supervisors' and Administrators' Salaries		2300	1,087,586.69	108,237.11	1,195,823.80	1,174,365.00	61,056.00	1,235,421.00	3.3%
Clerical, Technical and Office Salaries		2400	1,434,993.72	36,634.64	1,471,628.36	1,633,251.00	41,674.00	1,674,925.00	13.8%
Other Classified Salaries		2900	139,320.12	181,483.30	320,803.42	135,131.00	0.00	135,131.00	-57.9%
TOTAL, CLASSIFIED SALARIES			4,293,479.71	1,753,601.72	6,047,081.43	4,891,243.00	1,542,947.00	6,434,190.00	6.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,145,385.87	1,956,955.05	5,102,340.92	3,133,476.00	2,268,030.00	5,401,506.00	5.9%
PERS		3201-3202	1,004,684.41	412,299.15	1,416,983.56	1,202,322.00	409,536.00	1,611,858.00	13.8%
OASDI/Medicare/Alternative		3301-3302	591,670.67	157,794.87	749,465.54	623,906.00	154,422.00	778,328.00	3.9%
Health and Welfare Benefits		3401-3402	4,448,968.65	882,701.66	5,331,670.31	4,685,920.00	1,008,127.00	5,694,047.00	6.8%
Unemployment Insurance		3501-3502	110,123.24	17,126.24	127,249.48	41,454.00	8,363.00	49,817.00	-60.9%
Workers' Compensation		3601-3602	318,179.02	52,471.67	370,650.69	304,941.00	61,807.00	366,748.00	-1.1%
OPEB, Allocated		3701-3702	5,394.13	0.00	5,394.13	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	650.00	0.00	650.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			9,625,055.99	3,479,348.64	13,104,404.63	9,992,019.00	3,910,285.00	13,902,304.00	6.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	237,944.02	237,944.02	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	348,236.52	353,285.01	701,521.53	341,299.00	245,808.00	587,107.00	-16.3%
Noncapitalized Equipment		4400	83,493.90	30,917.32	114,411.22	47,321.00	15,991.00	63,312.00	-44.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			431,730.42	622,146.35	1,053,876.77	388,620.00	261,799.00	650,419.00	-38.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	563,836.83	4,563,254.40	5,127,091.23	625,300.00	4,317,703.00	4,943,003.00	-3.6%
Travel and Conferences		5200	45,958.84	33,613.20	79,572.04	79,509.00	11,728.00	91,237.00	14.7%
Dues and Memberships		5300	26,901.59	47,400.31	74,301.90	26,901.00	47,400.00	74,301.00	0.0%
Insurance	5400 - 5450		236,835.56	0.00	236,835.56	236,836.00	0.00	236,836.00	0.0%
Operations and Housekeeping Services		5500	389,919.20	3,944.10	393,863.30	367,711.00	4,957.00	372,668.00	-5.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,800.22	4,420.91	31,221.13	44,948.00	0.00	44,948.00	44.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	876,509.77	2,121,525.55	2,998,035.32	1,241,941.00	1,314,407.00	2,556,348.00	-14.7%
Communications		5900	31,547.21	0.00	31,547.21	46,171.00	0.00	46,171.00	46.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,198,309.22	6,774,158.47	8,972,467.69	2,669,317.00	5,696,195.00	8,365,512.00	-6.8%

			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	1,005.00	12,883.22	13,888.22	3,245.00	0.00	3,245.00	-76.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	39,017.53	0.00	39,017.53	0.00	0.00	0.00	-100.0%
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			40,022.53	12,883.22	52,905.75	3,245.00	0.00	3,245.00	-93.9%
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		33,332.73	0.00	33,332.73	33,333.00	0.00	33,333.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest	7438		84,039.20	0.00	84,039.20	84,039.00	0.00	84,039.00	0.0%
Other Debt Service - Principal	7439		170,000.00	0.00	170,000.00	170,000.00	0.00	170,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			287,371.93	0.00	287,371.93	287,372.00	0.00	287,372.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs	7310		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			34,235,235.18	14,622,113.71	48,857,348.89	36,643,657.00	14,239,911.00	50,883,568.00	4.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	8914		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund	7611		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(3,848,699.49)	3,848,699.49	0.00	(4,309,228.00)	4,309,228.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,848,699.49)	3,848,699.49	0.00	(4,309,228.00)	4,309,228.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(3,848,699.49)	3,848,699.49	0.00	(4,309,228.00)	4,309,228.00	0.00	0.0%

			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	21,032,103.41	486,636.00	21,518,739.41	21,501,811.00	450,175.00	21,951,986.00	2.0%
2) Federal Revenue		8100-8299	237.54	3,174,141.86	3,174,379.40	20,000.00	2,157,590.00	2,177,590.00	-31.4%
3) Other State Revenue		8300-8599	678,650.89	9,803,461.63	10,482,112.52	429,333.00	6,170,115.00	6,599,448.00	-37.0%
4) Other Local Revenue		8600-8799	17,083,815.64	1,138,777.74	18,222,593.38	19,114,129.00	787,444.00	19,901,573.00	9.2%
5) TOTAL, REVENUES			38,794,807.48	14,603,017.23	53,397,824.71	41,065,273.00	9,565,324.00	50,630,597.00	-5.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	21,182,928.00	6,961,977.30	28,144,905.30	23,522,565.00	6,916,525.00	30,439,090.00	8.2%
2) Instruction - Related Services	2000-2999		5,290,609.07	333,661.84	5,624,270.91	5,631,258.00	185,178.00	5,816,436.00	3.4%
3) Pupil Services	3000-3999		2,728,001.87	5,048,861.13	7,776,863.00	2,772,717.00	5,498,434.00	8,271,151.00	6.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,435,949.65	136,241.79	3,572,191.44	3,066,079.00	1,408.00	3,067,487.00	-14.1%
8) Plant Services	8000-8999		1,310,374.66	2,141,371.65	3,451,746.31	1,363,666.00	1,638,366.00	3,002,032.00	-13.0%
9) Other Outgo	9000-9999		287,371.93	0.00	287,371.93	287,372.00	0.00	287,372.00	0.0%
10) TOTAL, EXPENDITURES			34,235,235.18	14,622,113.71	48,857,348.89	36,643,657.00	14,239,911.00	50,883,568.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,559,572.30	(19,096.48)	4,540,475.82	4,421,616.00	(4,674,587.00)	(252,971.00)	-105.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(3,848,699.49)	3,848,699.49	0.00	(4,309,228.00)	4,309,228.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,848,699.49)	3,848,699.49	0.00	(4,309,228.00)	4,309,228.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			710,872.81	3,829,603.01	4,540,475.82	112,388.00	(365,359.00)	(252,971.00)	-105.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		12,010,435.85	3,848,811.89	15,859,247.74	12,721,308.66	7,678,414.90	20,399,723.56	28.6%
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)			12,010,435.85	3,848,811.89	15,859,247.74	12,721,308.66	7,678,414.90	20,399,723.56	28.6%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,010,435.85	3,848,811.89	15,859,247.74	12,721,308.66	7,678,414.90	20,399,723.56	28.6%
2) Ending Balance, June 30 (E + F1e)			12,721,308.66	7,678,414.90	20,399,723.56	12,833,696.66	7,313,055.90	20,146,752.56	-1.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		17,500.00	0.00	17,500.00	0.00	0.00	0.00	-100.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	7,678,415.48	7,678,415.48	0.00	7,381,946.73	7,381,946.73	-3.9%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		12,703,808.66	(.58)	12,703,808.08	12,833,696.66	(68,890.83)	12,764,805.83	0.5%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	120,634.75	0.00
4035	ESSA: Title II, Part A, Supporting Effective Instruction	.09	.09
6266	Educator Effectiveness, FY 2021-22	320,891.00	320,891.00
6300	Lottery Instructional Materials	191,023.37	281,714.37
6546	Mental Health-Related Services	100,104.00	100,104.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	621,001.23	821,001.23
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	86,092.32	86,092.32
7029	Child Nutrition: Food Service Staff Training Funds	16,173.96	16,173.96
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	256,656.00	256,656.00
7311	Classified School Employee Professional Development Block Grant	7,751.01	7,751.01
7425	Expanded Learning Opportunities (ELO) Grant	2,916.46	2,916.46
7435	Learning Recovery Emergency Block Grant	2,511,403.85	2,211,274.85
7810	Other Restricted State	51.00	51.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,271,499.95	2,305,103.95
9010	Other Restricted Local	972,216.49	972,216.49
Total, Restricted Balance		7,678,415.48	7,381,946.73

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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,313.02	0.00	-100.0%
5) TOTAL, REVENUES			10,313.02	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)			10,313.02	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)			10,313.02	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,646.94	67,959.96	17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,646.94	67,959.96	17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,646.94	67,959.96	17.9%
2) Ending Balance, June 30 (E + F1e)			67,959.96	67,959.96	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	67,959.96	67,959.96	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	67,959.96		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			67,959.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			67,959.96		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	10,313.02	0.00	-100.0%
TOTAL, REVENUES			10,313.02	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%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,313.02	0.00	-100.0%
5) TOTAL, REVENUES			10,313.02	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 - B9)			10,313.02	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)			10,313.02	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,646.94	67,959.96	17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,646.94	67,959.96	17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,646.94	67,959.96	17.9%
2) Ending Balance, June 30 (E + F1e)			67,959.96	67,959.96	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	67,959.96	67,959.96	0.0%
c) Committed					

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

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	67,959.96	67,959.96
Total, Restricted Balance		67,959.96	67,959.96

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	105,676.00	0.00	-100.0%
3) Other State Revenue		8300-8599	936,560.47	936,206.00	0.0%
4) Other Local Revenue		8600-8799	(4,580.63)	0.00	-100.0%
5) TOTAL, REVENUES			1,037,655.84	936,206.00	-9.8%
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	938,706.00	936,206.00	-0.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			938,706.00	936,206.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			98,949.84	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)			98,949.84	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,916.18	272,866.02	56.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,916.18	272,866.02	56.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,916.18	272,866.02	56.9%
2) Ending Balance, June 30 (E + F1e)			272,866.02	272,866.02	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	246,253.75	246,253.75	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	37,786.27	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(11,174.00)	26,612.27	-338.2%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	330,599.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	(11,174.00)		
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	3,091.53		
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			322,516.81		
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	2,500.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	47,150.79		
6) TOTAL, LIABILITIES			49,650.79		
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)			272,866.02		
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	105,676.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			105,676.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	934,060.47	936,206.00	0.2%
All Other State Revenue	All Other	8590	2,500.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			936,560.47	936,206.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	4,447.84	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(11,174.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,145.53	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(4,580.63)	0.00	-100.0%
TOTAL, REVENUES			1,037,655.84	936,206.00	-9.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	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	938,706.00	936,206.00	-0.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			938,706.00	936,206.00	-0.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			938,706.00	936,206.00	-0.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	105,676.00	0.00	-100.0%
3) Other State Revenue		8300-8599	936,560.47	936,206.00	0.0%
4) Other Local Revenue		8600-8799	(4,580.63)	0.00	-100.0%
5) TOTAL, REVENUES			1,037,655.84	936,206.00	-9.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		938,706.00	936,206.00	-0.3%
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			938,706.00	936,206.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			98,949.84	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)			98,949.84	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,916.18	272,866.02	56.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,916.18	272,866.02	56.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,916.18	272,866.02	56.9%
2) Ending Balance, June 30 (E + F1e)			272,866.02	272,866.02	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	246,253.75	246,253.75	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	37,786.27	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(11,174.00)	26,612.27	-338.2%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	25,908.75	25,908.75
5059	Child Development: ARP California State Preschool Program One-time Stipend	30,600.00	30,600.00
5066	Child Development: ARP California State Preschool Program - Rate Supplements	105,676.00	105,676.00
6130	Child Development: Center-Based Reserve Account	84,069.00	84,069.00
Total, Restricted Balance		246,253.75	246,253.75

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,653,278.23	1,343,211.00	-18.8%
3) Other State Revenue		8300-8599	571,389.75	522,534.00	-8.6%
4) Other Local Revenue		8600-8799	(11,201.40)	20,000.00	-278.5%
5) TOTAL, REVENUES			2,213,466.58	1,885,745.00	-14.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	363,193.92	443,794.00	22.2%
3) Employee Benefits		3000-3999	211,784.03	240,898.00	13.7%
4) Books and Supplies		4000-4999	199,391.37	10,903.00	-94.5%
5) Services and Other Operating Expenditures		5000-5999	954,736.22	1,251,851.00	31.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,729,105.54	1,947,446.00	12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			484,361.04	(61,701.00)	-112.7%
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)			484,361.04	(61,701.00)	-112.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	663,011.89	1,147,372.93	73.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			663,011.89	1,147,372.93	73.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			663,011.89	1,147,372.93	73.1%
2) Ending Balance, June 30 (E + F1e)			1,147,372.93	1,085,671.93	-5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	90.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,145,393.43	1,083,692.43	-5.4%
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	1,889.50	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	1,979.50	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	677,699.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	(22,906.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	90.00		
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	502,763.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	10,379.51		
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			1,168,026.12		
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	6,020.69		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	14,632.50		
6) TOTAL, LIABILITIES			20,653.19		
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)			1,147,372.93		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,553,989.08	1,343,211.00	-13.6%
Donated Food Commodities		8221	99,289.15	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,653,278.23	1,343,211.00	-18.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	571,389.75	522,534.00	-8.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			571,389.75	522,534.00	-8.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	13,000.00	New
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,240.40	4,000.00	-60.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(22,906.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,464.20	3,000.00	104.9%
TOTAL, OTHER LOCAL REVENUE			(11,201.40)	20,000.00	-278.5%
TOTAL, REVENUES			2,213,466.58	1,885,745.00	-14.8%
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	281,479.02	355,985.00	26.5%
Classified Supervisors' and Administrators' Salaries		2300	81,714.90	87,809.00	7.5%
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			363,193.92	443,794.00	22.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	90,141.08	109,019.00	20.9%
OASDI/Medicare/Alternative		3301-3302	27,187.56	30,682.00	12.9%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	87,366.62	94,464.00	8.1%
Unemployment Insurance		3501-3502	1,768.61	802.00	-54.7%
Workers' Compensation		3601-3602	5,320.16	5,931.00	11.5%
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			211,784.03	240,898.00	13.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,876.83	4,903.00	-58.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	187,514.54	6,000.00	-96.8%
TOTAL, BOOKS AND SUPPLIES			199,391.37	10,903.00	-94.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	314.70	615.00	95.4%
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	2,127.48	1,236.00	-41.9%
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	952,294.04	1,250,000.00	31.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			954,736.22	1,251,851.00	31.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,729,105.54	1,947,446.00	12.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,653,278.23	1,343,211.00	-18.8%
3) Other State Revenue		8300-8599	571,389.75	522,534.00	-8.6%
4) Other Local Revenue		8600-8799	(11,201.40)	20,000.00	-278.5%
5) TOTAL, REVENUES			2,213,466.58	1,885,745.00	-14.8%
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		1,729,105.54	1,947,446.00	12.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,729,105.54	1,947,446.00	12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			484,361.04	(61,701.00)	-112.7%
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)			484,361.04	(61,701.00)	-112.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	663,011.89	1,147,372.93	73.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			663,011.89	1,147,372.93	73.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			663,011.89	1,147,372.93	73.1%
2) Ending Balance, June 30 (E + F1e)			1,147,372.93	1,085,671.93	-5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	90.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,145,393.43	1,083,692.43	-5.4%
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	1,889.50	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	1,979.50	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,060,601.32	998,900.32
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	9,529.61	9,529.61
5810	Other Restricted Federal	3,063.00	3,063.00
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	72,199.50	72,199.50
Total, Restricted Balance		1,145,393.43	1,083,692.43

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	(20,756.32)	0.00	-100.0%
5) TOTAL, REVENUES			(20,756.32)	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)			(20,756.32)	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)			(20,756.32)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,184,878.38	1,164,122.06	-1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,184,878.38	1,164,122.06	-1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,184,878.38	1,164,122.06	-1.8%
2) Ending Balance, June 30 (E + F1e)			1,164,122.06	1,164,122.06	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	1,164,122.06	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	1,164,122.06	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,204,846.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	(40,724.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	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			1,164,122.06		
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)			1,164,122.06		
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%
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	19,967.68	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(40,724.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(20,756.32)	0.00	-100.0%
TOTAL, REVENUES			(20,756.32)	0.00	-100.0%
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%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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)					
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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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	(20,756.32)	0.00	-100.0%
5) TOTAL, REVENUES			(20,756.32)	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)			(20,756.32)	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)			(20,756.32)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,184,878.38	1,164,122.06	-1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,184,878.38	1,164,122.06	-1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,184,878.38	1,164,122.06	-1.8%
2) Ending Balance, June 30 (E + F1e)			1,164,122.06	1,164,122.06	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	1,164,122.06	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	1,164,122.06	New

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(22,101.72)	0.00	-100.0%
5) TOTAL, REVENUES			(22,101.72)	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)			(22,101.72)	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)			(22,101.72)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,261,699.40	1,239,597.68	-1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,261,699.40	1,239,597.68	-1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,261,699.40	1,239,597.68	-1.8%
2) Ending Balance, June 30 (E + F1e)			1,239,597.68	1,239,597.68	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	1,239,597.68	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	1,239,597.68	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,282,961.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	(43,364.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	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			1,239,597.68		
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)			1,239,597.68		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	21,262.28	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(43,364.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(22,101.72)	0.00	-100.0%
TOTAL, REVENUES			(22,101.72)	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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	(22,101.72)	0.00	-100.0%
5) TOTAL, REVENUES			(22,101.72)	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)			(22,101.72)	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)			(22,101.72)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,261,699.40	1,239,597.68	-1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,261,699.40	1,239,597.68	-1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,261,699.40	1,239,597.68	-1.8%
2) Ending Balance, June 30 (E + F1e)			1,239,597.68	1,239,597.68	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	1,239,597.68	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	1,239,597.68	New

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

Unaudited Actuals
Building Fund
Expenditures by Object

Roseland Elementary
Sonoma County

49 70904 0000000
Form 21
D8ADAGAB3M(2022-23)

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	(50,854.49)	0.00	-100.0%
5) TOTAL, REVENUES			(50,854.49)	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	11,784.88	0.00	-100.0%
6) Capital Outlay		6000-6999	430,371.16	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			442,156.04	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(493,010.53)	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)			(493,010.53)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,478,238.28	2,985,227.75	-14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,478,238.28	2,985,227.75	-14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,478,238.28	2,985,227.75	-14.2%
2) Ending Balance, June 30 (E + F1e)			2,985,227.75	2,985,227.75	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,901,242.39	2,901,242.39	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	83,985.36	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	83,985.36	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,155,247.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	(106,647.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,048,600.25		
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	63,372.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			63,372.50		
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)			2,985,227.75		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	55,792.51	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(106,647.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(50,854.49)	0.00	-100.0%
TOTAL, REVENUES			(50,854.49)	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,784.88	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,784.88	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	138,751.91	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	291,619.25	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			430,371.16	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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			442,156.04	0.00	-100.0%
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					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(50,854.49)	0.00	-100.0%
5) TOTAL, REVENUES			(50,854.49)	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		442,156.04	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			442,156.04	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(493,010.53)	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)			(493,010.53)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,478,238.28	2,985,227.75	-14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,478,238.28	2,985,227.75	-14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,478,238.28	2,985,227.75	-14.2%
2) Ending Balance, June 30 (E + F1e)			2,985,227.75	2,985,227.75	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,901,242.39	2,901,242.39	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	83,985.36	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	83,985.36	New

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	2,901,242.39	2,901,242.39
Total, Restricted Balance		2,901,242.39	2,901,242.39

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	(46,487.61)	0.00	-100.0%
5) TOTAL, REVENUES			(46,487.61)	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)			(46,487.61)	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	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)			(46,487.61)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,653,758.58	2,607,270.97	-1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,653,758.58	2,607,270.97	-1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,653,758.58	2,607,270.97	-1.8%
2) Ending Balance, June 30 (E + F1e)			2,607,270.97	2,607,270.97	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	559,212.77	559,212.77	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,048,058.20	0.00	-100.0%
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	2,048,058.20	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,698,479.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	(91,209.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,607,270.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,607,270.97		
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	44,721.39	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(91,209.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(46,487.61)	0.00	-100.0%
TOTAL, REVENUES			(46,487.61)	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
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			0.00	0.00	0.0%
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					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	(46,487.61)	0.00	-100.0%
5) TOTAL, REVENUES			(46,487.61)	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)			(46,487.61)	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	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)			(46,487.61)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,653,758.58	2,607,270.97	-1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,653,758.58	2,607,270.97	-1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,653,758.58	2,607,270.97	-1.8%
2) Ending Balance, June 30 (E + F1e)			2,607,270.97	2,607,270.97	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	559,212.77	559,212.77	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,048,058.20	0.00	-100.0%
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	2,048,058.20	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	559,212.77	559,212.77
Total, Restricted Balance		559,212.77	559,212.77

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,353.73	1,362.12	1,414.29	1,376.34	1,369.00	1,380.57
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,353.73	1,362.12	1,414.29	1,376.34	1,369.00	1,380.57
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	4.32	4.32	4.32	6.05	6.05	6.05
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.27	.27	.27			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	4.59	4.59	4.59	6.05	6.05	6.05
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,358.32	1,366.71	1,418.88	1,382.39	1,375.05	1,386.62
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	19,339,240.69	301	0.00	303	19,339,240.69	305	91,679.52	91,679.52	307	19,247,561.17	309
2000 - Classified Salaries	6,047,081.43	311	27,238.19	313	6,019,843.24	315	0.00	659,089.71	317	5,360,753.53	319
3000 - Employee Benefits	13,104,404.63	321	17,620.72	323	13,086,783.91	325	35,725.96	480,700.50	327	12,606,083.41	329
4000 - Books, Supplies Equip Replace. (6500)	1,053,876.77	331	13,864.27	333	1,040,012.50	335	367,806.71	437,040.46	337	602,972.04	339
5000 - Services . . & 7300 - Indirect Costs	8,972,467.69	341	19,541.45	343	8,952,926.24	345	1,737,257.62	5,699,838.56	347	3,253,087.68	349
TOTAL					48,438,806.58	365	TOTAL			41,070,457.83	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	14,545,000.11 375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,884,821.84 380
3. STRS.	3101 & 3102	3,819,614.19 382
4. PERS.	3201 & 3202	471,535.79 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	391,783.43 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	3,458,379.61 385
7. Unemployment Insurance.	3501 & 3502	84,661.74 390
8. Workers' Compensation Insurance.	3601 & 3602	241,744.30 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00 393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	24,897,541.01	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.	741,481.41	396
14. TOTAL SALARIES AND BENEFITS.	24,156,059.60	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	58.82%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	58.82%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.18%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	41,070,457.83	
5. Deficiency Amount (Part III, Line 3 times Line 4)	484,631.40	

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

Exclusions in 4B include all 4A exclusions, plus expenses from resources 2600, 3212, 3213, 4127, 5634, 6536, 6537, 7029, 7311, 7422, 7426. No expenses from Functions 1180 and 3600 are included in these overrides.

California Dept of Education
SACS Financial Reporting Software - SACS V6.1
File: GANN_District_Version 4
Printed: 10/4/2023 9:55 AM

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,033,771.52
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.

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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) 36,451,561.10

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) 5.58%

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) 2,162,132.53
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 348,738.35

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	24,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	191,296.80
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)	535.68
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)	2,726,703.36
9. Carry-Forward Adjustment (Part IV, Line F)	435,811.23
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,162,514.59
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	27,291,826.29
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,624,270.91
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,502,850.78
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	898,198.24
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)	100,104.79
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)	3,236,961.29
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)	9,064.32
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	938,706.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,541,591.00
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)	43,143,573.62
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)	6.32%
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)	7.33%

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)

2,726,703.36

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year

25,917.77

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 (5.37%) times Part III, Line B19); zero if negative

435,811.23

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.37%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive

0.00

D. Preliminary carry-forward adjustment (Line C1 or C2)

435,811.23

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)

435,811.23

Approved
indirect
cost rate: 5.37%
PER CIPR 80% AND 20% ACTUALS
Highest
rate used
in any
program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Unaudited Actuals
2022-23 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	84,656.59		358,364.06	443,020.65
2. State Lottery Revenue	8560	331,431.74		187,787.17	519,218.91
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)		416,088.33	0.00	546,151.23	962,239.56
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	91,679.52		0.00	91,679.52
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	35,725.96		0.00	35,725.96
4. Books and Supplies	4000-4999	0.00		355,127.86	355,127.86
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	450.00			450.00
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)		127,855.48	0.00	355,127.86	482,983.34
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	288,232.85	0.00	191,023.37	479,256.22
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.

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals 0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
	Regular Education, K-12	34,863,531.42	4,009,387.70	38,872,929.12	2,918,556.85		41,791,485.97
	Alternative Schools	0.00	0.00	0.00	0.00		0.00
	Continuation Schools	0.00	0.00	0.00	0.00		0.00
	Independent Study Centers	224,038.70	0.00	224,038.70	16,820.69		240,859.39
	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
	Community Day Schools	0.00	0.00	0.00	0.00		0.00
	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
	Career Technical Education	0.00	0.00	0.00	0.00		0.00
	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
Other Goals 7110	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
	Bilingual	0.00	0.00	0.00	0.00		0.00
	Migrant Education	50,450.46	0.00	50,450.46	3,787.79		54,238.25
	Special Education	5,335,607.86	428,000.66	5,763,608.52	432,728.37		6,196,336.89
	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
	Community Services	0.00	0.00	0.00	0.00		0.00
Other Costs 8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
	Food Services					72,870.50	72,870.50
	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					13,888.22	13,888.22
	Other Outgo					287,371.93	287,371.93
	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) times CAC, line E]			0.00	200,287.73		200,287.73
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
	Total General Fund and Charter Schools Funds Expenditures	40,473,628.44	4,437,398.36	44,911,026.80	3,572,191.43	374,130.65	48,857,344.88

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	23,970,356.36	868,946.26	214,833.71	3,959,400.94	5,839,994.15	0.00	0.00	0.00		0.00	0.00	34,863,531.42
	3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	3200 Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	3300 Independent Study Centers	224,038.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	224,038.70
	3400 Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	3500 Community Day Schools	0.00	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	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	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	0.00
	4610 Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	4620 Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	4630 Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Other Goals	4760 Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	4850 Migrant Education	45,832.86	0.00	0.00	4,373.53	0.00	244.07	0.00	0.00		0.00	0.00	50,450.46
	5000-5999 Special Education	3,904,677.38	0.00	0.00	300,622.36	990,456.84	138,851.28	0.00	0.00		0.00	0.00	5,335,607.86
	6000 ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	7110 Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7150 Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8100 Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	8500 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	Total Direct Charged Costs	28,144,905.30	868,946.26	214,833.71	4,274,396.83	6,830,450.99	140,095.35	0.00	0.00	0.00	0.00	0.00	40,473,626.44

* Functions 7100-7199 for goals 8100 and 8500

Goal		Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
Instructional Goals			Full-Time Equivalents	Classroom Units	Pupils Transported	
	0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
	1110	Regular Education, K-12	349,008.42	3,151,369.92	509,019.36	4,009,397.70
	3100	Alternative Schools	0.00	0.00	0.00	0.00
	3200	Continuation Schools	0.00	0.00	0.00	0.00
	3300	Independent Study Centers	0.00	0.00	0.00	0.00
	3400	Opportunity Schools	0.00	0.00	0.00	0.00
	3550	Community Day Schools	0.00	0.00	0.00	0.00
	3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
	3800	Career Technical Education	0.00	0.00	0.00	0.00
	4110	Regular Education, Adult	0.00	0.00	0.00	0.00
	4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
	4620	Adult Correctional Education	0.00	0.00	0.00	0.00
	4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
	4760	Bilingual	0.00	0.00	0.00	0.00
	4850	Migrant Education	0.00	0.00	0.00	0.00
	5000-5999	Special Education (allocated to 5001)	86,695.02	286,488.17	54,817.47	428,000.66
	6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals						
	7110	Nonagency - Educational	0.00	0.00	0.00	0.00
	7150	Nonagency - Other	0.00	0.00	0.00	0.00
	8100	Community Services	0.00	0.00	0.00	0.00
	8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds						
	--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
	--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
	--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs			435,703.44	3,437,858.09	563,836.83	4,437,398.36

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	896,196.24
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	24,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,301,254.85
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	348,738.35
5	Total Central Administration Costs in General Fund and Charter Schools Funds	3,572,191.44
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	40,473,628.44
2	Total Allocated Costs (from Form PCR, Column 2, Total)	4,437,398.36
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	44,911,026.80
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	938,706.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,729,105.54
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,667,811.54
D.	Total Direct Charged and Allocated Costs (B3 + C5)	47,578,838.34
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	7.51%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 5500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	72,870.50				72,870.50
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			13,888.22		13,888.22
Other Outgo (Objects 1000 - 7999)				287,371.93	287,371.93
Total Other Costs	72,870.50	0.00	13,888.22	287,371.93	374,130.65

	Teacher Full-Time Equivalents						Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)			
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	266,094.11	169,609.33	3,428,258.09	9,600.00	563,836.83		
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)									
Instructional Goals Description									
0001 Pre-Kindergarten	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)		
1110 Regular Education, K-12			128.50	128.50	121.00	121.00	130.00		
3100 Alternative Schools									
3200 Continuation Schools									
3300 Independent Study Centers									
3400 Opportunity Schools									
3550 Community Day Schools									
3700 Specialized Secondary Programs									
3800 Career Technical Education									
4110 Regular Education, Adult									
4610 Adult Independent Study Centers									
4620 Adult Correctional Education									
4630 Adult Career Technical Education									
4760 Bilingual									
4850 Migrant Education									
5000-5999 Special Education (allocated to 5001)			31.92	31.92	11.00	11.00	14.00		
6000 ROC/P									
Other Goals Description									
7110 Nonagency - Educational									
7150 Nonagency - Other									
8100 Community Services									
8500 Child Care and Development Services									
Other Funds Description									
-- Adult Education (Fund 11)									
-- Child Development (Fund 12)									
-- Cafeteria (Funds 13 & 61)									
C. Total Allocation Factors	0.00	0.00	160.42	160.42	132.00	132.00	144.00		

	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	116,978.00		116,978.00			116,978.00
Work in Progress	211,101.82	(211,101.82)	0.00	446,225.38		446,225.38
Total capital assets not being depreciated	328,079.82	(211,101.82)	116,978.00	446,225.38	0.00	563,203.38
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	52,043,622.01	536,509.99	52,580,132.00			52,580,132.00
Equipment	352,695.67	25,864.33	378,560.00			378,560.00
Total capital assets being depreciated	52,396,317.68	562,374.32	52,958,692.00	0.00	0.00	52,958,692.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(14,271,053.00)	(1,072,742.00)	(15,343,795.00)			(15,343,795.00)
Equipment	(155,637.50)	(13,718.50)	(169,356.00)			(169,356.00)
Total accumulated depreciation	(14,426,690.50)	(1,086,460.50)	(15,513,151.00)	0.00	0.00	(15,513,151.00)
Total capital assets being depreciated, net excluding lease and subscription assets	37,969,627.18	(524,086.18)	37,445,541.00	0.00	0.00	37,445,541.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	38,297,707.00	(735,188.00)	37,562,519.00	446,225.38	0.00	38,008,744.38
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 With In One Year
Governmental Activities:							
General Obligation Bonds Payable	10,790,807.00	(7,784.00)	10,783,023.00			10,783,023.00	130,000.00
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	2,493,000.00		2,493,000.00			2,493,000.00	170,000.00
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	32,250,874.00	(14,468,651.00)	17,782,223.00			17,782,223.00	
Total/Net OPEB Liability	2,996,588.21	(136,787.21)	2,859,801.00			2,859,801.00	
Compensated Absences Payable	93,026.38	(114.38)	92,912.00			92,912.00	23,228.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	48,624,295.59	(14,613,336.59)	34,010,959.00	0.00	0.00	34,010,959.00	323,228.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	197,134.00	1,749,041.38		1,946,175.38
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	202,596.37	413,043.31		615,639.68
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	155,333.73	1,147,150.38		1,302,484.11
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	3,280.64	28,797.51	411.20	32,489.35
5000-5999	Services and Other Operating Expenditures								
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	137,909.78	0.00	0.00	0.00	91,628.25	1,209,692.51	354,700.46	1,793,931.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs								
7310	Transfers of Indirect Costs								
7350	Transfers of Indirect Costs - Interfund	137,909.78	0.00	0.00	0.00	649,972.99	4,547,725.09	355,111.66	5,690,719.52
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	428,000.66	0.00	0.00	0.00	0.00	0.00		428,000.66
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	34,734.00	201,557.62		236,291.62
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	184,293.65		184,293.65
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	128,737.66		128,737.66
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures								
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	94,265.00	0.00	0.00	0.00	10,834.00	263,927.07		369,026.07
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs								
7310	Transfers of Indirect Costs								
7350	Transfers of Indirect Costs - Interfund	94,265.00	0.00	0.00	0.00	45,568.00	778,516.00	0.00	918,349.00
	Total Indirect Costs								
	TOTAL BEFORE OBJECT 8980	94,265.00	0.00	0.00	0.00	45,568.00	778,516.00	0.00	918,349.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								918,349.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	162,400.00	1,547,483.76		1,709,883.76
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	202,596.37	228,749.66		431,346.03
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	155,333.73	1,018,412.72		1,173,746.45
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	3,280.64	28,797.51	411.20	32,489.35
5000-5999	Services and Other Operating Expenditures	43,644.78	0.00	0.00	0.00	80,794.25	945,765.44	354,700.46	1,424,904.93
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	43,644.78	0.00	0.00	0.00	604,404.99	3,769,209.09	355,111.66	4,772,370.52
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	428,000.66	0.00	0.00	0.00	0.00	0.00	0.00	428,000.66
8980	TOTAL BEFORE OBJECT 8980	471,645.44	0.00	0.00	0.00	604,404.99	3,769,209.09	355,111.66	5,200,371.18
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								5,200,371.18
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	648,700.88		648,700.88
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	52,298.63		52,298.63
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	324,010.30		324,010.30
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	300.00		300.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,025,309.81	0.00	1,025,309.81
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,025,309.81	0.00	1,025,309.81
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240; goals 5000-5999)								1,580,001.53
	TOTAL COSTS								2,605,311.39

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

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

(22)

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

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

State and Local	Local Only
Alabama	0.00
Alaska	0.00
Arizona	0.00
Arkansas	0.00
California	0.00
Colorado	0.00
Connecticut	0.00
Delaware	0.00
Florida	0.00
Georgia	0.00
Hawaii	0.00
Idaho	0.00
Illinois	0.00
Indiana	0.00
Iowa	0.00
Kansas	0.00
Kentucky	0.00
Louisiana	0.00
Maine	0.00
Maryland	0.00
Massachusetts	0.00
Michigan	0.00
Minnesota	0.00
Mississippi	0.00
Missouri	0.00
Montana	0.00
Nebraska	0.00
Nevada	0.00
New Hampshire	0.00
New Jersey	0.00
New Mexico	0.00
New York	0.00
North Carolina	0.00
North Dakota	0.00
Ohio	0.00
Oklahoma	0.00
Oregon	0.00
Pennsylvania	0.00
Rhode Island	0.00
South Carolina	0.00
South Dakota	0.00
Tennessee	0.00
Texas	0.00
Utah	0.00
Vermont	0.00
Virginia	0.00
Washington	0.00
West Virginia	0.00
Wisconsin	0.00
Wyoming	0.00
Total exempt reductions	0.00

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

SELPA:

(??)

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

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

If (b) is greater than (a).

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

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

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

(c)

0.00 (d)

If (b) is less than (a).

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

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

(e)

0.00 (f)

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

SELPA: (??)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

- a. Total special education expenditures
b. Less: Expenditures paid from federal sources
c. Expenditures paid from state and local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) for SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

- a. Total special education expenditures
b. Less: Expenditures paid from federal sources
c. Expenditures paid from state and local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

Column A	Column B	Column C
Actual Expenditures (LECY Worksheet) FY 2022-23	Actual Comparison Year 2021-22	Difference (A - B)
6,118,720.18		
918,349.00		
5,200,371.18	4,483,123.81	
	4,483,123.81	
	0.00	
	0.00	
5,200,371.18	4,483,123.81	717,247.37

Actual	Comparison Year 2021-22	Difference
6,118,720.18		
918,349.00		
5,200,371.18	4,483,123.81	
	4,483,123.81	
	0.00	
	0.00	
5,200,371.18	4,483,123.81	
336.00	357.00	
15,477.30	12,557.77	2,919.53

SELPA: (??)

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

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2022-23	Comparison Year 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	2,605,311.39	2,920,168.77	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		2,920,168.77	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,605,311.39	2,920,168.77	(314,857.38)

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

	Actual FY 2022-23	Comparison Year 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	2,605,311.39	2,920,168.77	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		2,920,168.77	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,605,311.39	2,920,168.77	
b. Special education unduplicated pupil count	336.00	357.00	
c. Per capita local expenditures(B2a/ B2b)	7,753.90	8,179.74	(425.84)

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

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

Amy Nichols

Contact Name

CBO

707-545-0102

Telephone Number

anichols@roselandsd.org

SELPA: (??)

Title

Email Address

SELPA:

(?)

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

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	10,379.51
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							10,379.51	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

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

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00	10,379.51	10,379.51

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

Roseland Elementary

Sonoma County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
12-6105-0-0000-0000-9790	6105	9790	(\$11,174.00)

Explanation: Negative balance due to GASB 31 Fair Market Value Adjustment

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

FUND	RESOURCE	NEG. EFB
12	6105	(\$11,174.00)
Explanation: Negative balance due to GASB 31 Fair Market Value Adjustment		
Total of negative resource balances for Fund 12		(\$11,174.00)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
12	6105	9790	(\$11,174.00)
Explanation: Negative balance due to GASB 31 Fair Market Value Adjustment			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources:

Exception

FUND	RESOURCE	Right Pass-through Revenues	Right Transfers of Pass-through Revenues	Right Difference
01	3327	\$154,491.00	\$0.00	\$154,491.00

Explanation: Revenues passed through from SELPA will be passed through to Roseland Charter School

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

Exception

FUND	RESOURCE	VALUE
14	0000	(\$20,756.32)
Explanation: Negative revenues due to GASB 31 Fair Market Value adjustment		
17	0000	(\$22,101.72)
Explanation: Negative revenues due to GASB 31 Fair Market Value adjustment		
21	0000	(\$50,854.49)
Explanation: Negative revenues due to GASB 31 Fair Market Value adjustment		
40	0000	(\$46,487.61)

Explanation: Negative revenues due to GASB 31 Fair Market Value adjustment

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

Passed

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

Passed

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

Passed

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

Passed

SUPPLEMENTAL CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

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

Exception

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.REVBONDS.9668	\$2,493,000.00	\$2,493,000.00

DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided.	<u>Passed</u>
DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.	<u>Passed</u>
DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.	<u>Passed</u>
ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A.	<u>Passed</u>
ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided.	<u>Passed</u>
IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.	<u>Passed</u>
IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.	<u>Passed</u>
IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.	<u>Passed</u>
IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.	<u>Passed</u>
IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.	<u>Passed</u>
IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.	<u>Passed</u>
IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<u>Passed</u>
LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<u>Passed</u>
LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.	<u>Passed</u>
PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<u>Passed</u>
PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.	<u>Passed</u>
PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	<u>Passed</u>

EXPORT VALIDATION CHECKS

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