Lake Tahoe

Unified School District

2022-2023

UNAUDITED ACTUALS FINANCIAL REPORT

Dr. Todd Cutler
Superintendent

September 14, 2023

Board of Education

Valerie Mansfield, President
Lauri Kemper
Bonnie Turnbull
Larry Reilly
Jon Hetherton



Memorandum to the Lake Tahoe Unified School District Board of Education

September 7, 2023

Please find enclosed the 2022-23 Unaudited Actuals Financial Report in accordance with Education 41200. The financial statements that follow present the fiscal activities of the District funds and the unaudited ending balances as of June 30, 2023.

The financial statements also include the Adopted 2023-24 Budget presented to the board in June 2023 with revised beginning balances as a result of the year end closing process.

I would like to thank all of the Business Office Staff for their hard work and dedication over the summer to ensure a smooth transition of fiscal years and the closeout of the 2022 -23 fiscal year. I would especially like to thank Amber Smith, Financial Services Director and Marimar Banuet-Perez, Accounting Specialist for their exceptional work on this task.

Regards,

Andrea Salazar
Associate Superintendent/Chief Business Operations Officer



Mission Statement



Cultivating a collaborative, nurturing environment which embraces diversity, promotes equity and develops confident lifelong learners resulting in academic excellence, civic responsibility, and emotional & physical wellness.

GENERAL FUND

The General Fund is the chief operating fund for the District.

The fund is used to account for the ordinary operations of the District.

All transactions, except those required or permitted by law to be in another fund, are accounted for in the General Fund .



GENERAL FUND
2022 - 2023 Unaudited Actuals
Combined Summary

AUDITED BEGINNING BALANCE		**$7,004,080**
REVENUES		
	LCFF Sources	$41,213,954
	Federal Revenues	$5,176,132
	Other State Revenues	$15,867,693
	Other Local Revenues	$1,546,458
	Total Revenues	**$63,804,237**
EXPENDITURES		
	Certificated Salaries	$25,112,296
	Classified Salaries	$8,536,438
	Employee Benefits	$15,036,905
	Books and Supplies	$2,754,911
	Services, Other Operating Expenses	$8,665,356
	Capital Outlay	$1,170,282
	Other Outgoing	$328,573
	Transfers of Indirect/Direct Support Costs	($53,000)
	Total Expenditures	**$61,551,762**
EXCESS OF REVENUES		**$2,252,475**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Other Sources	$31,280
	Other Sources	$0
	Total Other Financing Sources/Uses	**$31,280**
NET INCREASE IN FUND		**$2,283,755**
ENDING FUND BALANCE		**$9,287,834**
COMPONENTS OF ENDING FUND BALANCE		
	Revolving Cash	$5,290
	Prepaid Items	$102,576
	Restricted	$4,500,196
	Unassigned/Unappropriated Amount	$0
	Reserve for Economic Uncertainties	$4,679,773

GENERAL FUND - UNRESTRICTED
2022 - 2023 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE		**$3,976,586**
REVENUES		
	LCFF Sources	$41,213,954
	Federal Revenues	$88,393
	Other State Revenues	$936,361
	Other Local Revenues	$517,785
	Total Revenues	**$42,756,493**
EXPENDITURES		
	Certificated Salaries	$17,461,361
	Classified Salaries	$5,652,897
	Employee Benefits	$8,782,060
	Books and Supplies	$1,416,551
	Services, Other Operating Expenses	$2,663,131
	Capital Outlay	$20,418
	Other Outgoing	$328,573
	Transfers of Indirect/Direct Support Costs	($265,502)
	Total Expenditures	**$36,059,489**
EXCESS OF REVENUES		**$6,697,004**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Other Sources	$31,280
	Contributions	($5,917,228)
	Total Other Financing Sources/Uses	**($5,885,948)**
NET DECREASE IN FUND		**$811,056**
ENDING FUND BALANCE		**$4,787,642**
COMPONENTS OF ENDING FUND BALANCE		
	Revolving Cash	$5,290
	Prepaid Items	$102,576
	Instructional Curriculum	$0
	Reserve for Economic Uncertainties	$4,679,773
	Unassigned/Unappropriated	$4

GENERAL FUND - RESTRICTED
2022 - 2023 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE		**$3,027,493**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$5,087,739
	Other State Revenues	$14,931,332
	Other Local Revenues	$1,028,673
	Total Revenues	**$21,047,744**
EXPENDITURES		
	Certificated Salaries	$7,650,935
	Classified Salaries	$2,883,541
	Employee Benefits	$6,254,845
	Books and Supplies	$1,338,360
	Services, Other Operating Expenses	$6,002,225
	Capital Outlay	$1,149,864
	Other Outgoing	$0
	Transfers of Indirect/Direct Support Costs	$212,503
	Total Expenditures	**$25,492,273**
DEFICIENCY OF REVENUES		**($4,444,529)**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Contributions	$5,917,228
	Total Other Financing Sources/Uses	**$5,917,228**
NET INCREASE IN FUND		**$1,472,699**
ENDING FUND BALANCE		**$4,500,192**
COMPONENTS OF ENDING FUND BALANCE		
	Prepaid Items	$0
	Restricted	$4,500,196

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	41,213,954.05	0.00	41,213,954.05	43,195,168.00	0.00	43,195,168.00	4.8%
2) Federal Revenue		8100-8299	88,393.21	5,087,738.78	5,176,131.99	0.00	3,546,283.00	3,546,283.00	-31.5%
3) Other State Revenue		8300-8599	936,360.80	14,931,331.87	15,867,692.67	1,481,286.00	9,649,370.00	11,130,656.00	-29.9%
4) Other Local Revenue		8600-8799	517,784.80	1,028,673.48	1,546,458.28	364,500.00	751,145.00	1,115,645.00	-27.9%
5) TOTAL, REVENUES			42,756,492.86	21,047,744.13	63,804,236.99	45,040,954.00	13,946,798.00	58,987,752.00	-7.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	17,461,360.97	7,650,935.15	25,112,296.12	19,372,923.97	6,996,903.14	26,369,827.11	5.0%
2) Classified Salaries		2000-2999	5,652,897.40	2,883,540.57	8,536,437.97	6,084,483.81	3,453,134.05	9,537,617.86	11.7%
3) Employee Benefits		3000-3999	8,782,060.02	6,254,844.90	15,036,904.92	10,436,963.00	5,865,593.00	16,302,556.00	8.4%
4) Books and Supplies		4000-4999	1,416,550.54	1,338,360.42	2,754,910.96	1,186,656.00	936,748.00	2,123,404.00	-22.9%
5) Services and Other Operating Expenditures		5000-5999	2,663,130.98	6,002,225.37	8,665,356.35	2,535,753.00	6,597,479.00	9,133,232.00	5.4%
6) Capital Outlay		6000-6999	20,417.76	1,149,864.33	1,170,282.09	145,000.00	308,600.00	453,600.00	-61.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	328,573.46	0.00	328,573.46	325,264.00	0.00	325,264.00	-1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(265,502.22)	212,502.71	(52,999.51)	(263,208.00)	195,032.00	(68,176.00)	28.6%
9) TOTAL, EXPENDITURES			36,059,488.91	25,492,273.45	61,551,762.36	39,823,835.78	24,353,489.19	64,177,324.97	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,697,003.95	(4,444,529.32)	2,252,474.63	5,217,118.22	(10,406,691.19)	(5,189,572.97)	-330.4%
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	31,280.00	0.00	31,280.00	35,000.00	0.00	35,000.00	11.9%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,917,228.16)	5,917,228.16	0.00	(7,464,139.00)	7,464,139.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,885,948.16)	5,917,228.16	31,280.00	(7,429,139.00)	7,464,139.00	35,000.00	11.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			811,055.79	1,472,698.84	2,283,754.63	(2,212,020.78)	(2,942,552.19)	(5,154,572.97)	-325.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,976,586.40	3,027,493.15	7,004,079.55	4,787,642.19	4,500,191.99	9,287,834.18	32.6%
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)			3,976,586.40	3,027,493.15	7,004,079.55	4,787,642.19	4,500,191.99	9,287,834.18	32.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,976,586.40	3,027,493.15	7,004,079.55	4,787,642.19	4,500,191.99	9,287,834.18	32.6%
2) Ending Balance, June 30 (E + F1e)			4,787,642.19	4,500,191.99	9,287,834.18	2,575,621.41	1,557,639.80	4,133,261.21	-55.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,289.96	0.00	5,289.96	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	102,575.87	0.00	102,575.87	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,500,195.79	4,500,195.79	0.00	1,779,757.74	1,779,757.74	-60.5%
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	4,679,772.56	0.00	4,679,772.56	2,353,503.47	0.00	2,353,503.47	-49.7%
Unassigned/Unappropriated Amount		9790	3.80	(3.80)	0.00	222,117.94	(222,117.94)	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,327,729.74	4,030,985.75	9,358,715.49				
1) Fair Value Adjustment to Cash in County Treasury		9111	(300,331.61)	0.00	(300,331.61)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,289.96	0.00	5,289.96				
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	511,831.88	3,151,156.27	3,662,988.15				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	68,906.65	9,836.34	78,742.99				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
7) Prepaid Expenditures		9330	102,575.87	0.00	102,575.87				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			5,716,002.49	7,191,978.36	12,907,980.85				
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	912,405.85	1,354,854.95	2,267,260.80				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	15,954.43	30,336.11	46,290.54				
4) Current Loans		9640	.02	0.00	.02				
5) Unearned Revenue		9650	0.00	1,306,595.31	1,306,595.31				
6) TOTAL, LIABILITIES			928,360.30	2,691,786.37	3,620,146.67				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			4,787,642.19	4,500,191.99	9,287,834.18				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	15,522,215.00	0.00	15,522,215.00	17,838,018.00	0.00	17,838,018.00	14.9%
Education Protection Account State Aid - Current Year		8012	708,448.00	0.00	708,448.00	681,968.00	0.00	681,968.00	-3.7%
State Aid - Prior Years		8019	9,903.00	0.00	9,903.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	168,289.16	0.00	168,289.16	165,625.00	0.00	165,625.00	-1.6%
Timber Yield Tax		8022	3,329.37	0.00	3,329.37	2,620.00	0.00	2,620.00	-21.3%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	22,936,222.52	0.00	22,936,222.52	22,878,822.00	0.00	22,878,822.00	-0.3%
Unsecured Roll Taxes		8042	477,701.55	0.00	477,701.55	492,601.00	0.00	492,601.00	3.1%
Prior Years' Taxes		8043	(12,854.67)	0.00	(12,854.67)	12,182.00	0.00	12,182.00	-194.8%
Supplemental Taxes		8044	689,218.10	0.00	689,218.10	502,281.00	0.00	502,281.00	-27.1%
Education Revenue Augmentation Fund (ERAF)		8045	697,039.00	0.00	697,039.00	612,863.00	0.00	612,863.00	-12.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	7,940.38	0.00	7,940.38	6,625.00	0.00	6,625.00	-16.6%
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	13,005.28	0.00	13,005.28	3,122.00	0.00	3,122.00	-76.0%
Less: Non-LCFF (50%) Adjustment		8089	(6,502.64)	0.00	(6,502.64)	(1,559.00)	0.00	(1,559.00)	-76.0%
Subtotal, LCFF Sources			41,213,954.05	0.00	41,213,954.05	43,195,168.00	0.00	43,195,168.00	4.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			41,213,954.05	0.00	41,213,954.05	43,195,168.00	0.00	43,195,168.00	4.8%
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	880,747.00	880,747.00	0.00	880,747.00	880,747.00	0.0%
Special Education Discretionary Grants		8182	0.00	268,590.81	268,590.81	0.00	182,091.00	182,091.00	-32.2%
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	88,393.21	0.00	88,393.21	0.00	0.00	0.00	-100.0%
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	5,280.00	5,280.00	0.00	5,280.00	5,280.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		603,691.45	603,691.45		540,856.00	540,856.00	-10.4%
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		70,744.07	70,744.07		139,148.00	139,148.00	96.7%
Title III, Part A, Immigrant Student Program	4201	8290		5,732.27	5,732.27		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		66,225.18	66,225.18		139,705.00	139,705.00	111.0%
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		259,666.83	259,666.83		38,646.00	38,646.00	-85.1%
Career and Technical Education	3500-3599	8290		24,882.17	24,882.17		33,559.00	33,559.00	34.9%
All Other Federal Revenue	All Other	8290	0.00	2,902,179.00	2,902,179.00	0.00	1,586,251.00	1,586,251.00	-45.3%
TOTAL, FEDERAL REVENUE			88,393.21	5,087,738.78	5,176,131.99	0.00	3,546,283.00	3,546,283.00	-31.5%
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		3,448,106.00	3,448,106.00		3,270,115.00	3,270,115.00	-5.2%
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	98,218.00	98,218.00	0.00	88,083.00	88,083.00	-10.3%
All Other State Apportionments - Prior Years	All Other	8319	(75,103.00)	0.00	(75,103.00)	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	403,969.00	403,969.00	0.00	272,051.00	272,051.00	-32.7%
Mandated Costs Reimbursements		8550	146,631.00	0.00	146,631.00	163,797.00	0.00	163,797.00	11.7%
Lottery - Unrestricted and Instructional Materials		8560	745,943.80	372,219.80	1,118,163.60	555,376.00	218,884.00	774,260.00	-30.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		391,290.24	391,290.24		391,291.00	391,291.00	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		2,667.54	2,667.54		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	118,889.00	10,214,861.29	10,333,750.29	762,113.00	5,408,946.00	6,171,059.00	-40.3%
TOTAL, OTHER STATE REVENUE			936,360.80	14,931,331.87	15,867,692.67	1,481,286.00	9,649,370.00	11,130,656.00	-29.9%
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	106,463.00	106,463.00	0.00	106,463.00	106,463.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	1,400.00	0.00	1,400.00	3,000.00	0.00	3,000.00	114.3%
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	58,869.85	0.00	58,869.85	50,000.00	0.00	50,000.00	-15.1%
Interest		8660	147,503.35	0.00	147,503.35	100,000.00	0.00	100,000.00	-32.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(112,389.04)	0.00	(112,389.04)	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	27,847.03	0.00	27,847.03	0.00	0.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	13,675.80	775.00	14,450.80	0.00	0.00	0.00	-100.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	6,502.64	0.00	6,502.64	0.00	0.00	0.00	-100.0%
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	360,491.92	921,435.48	1,281,927.40	180,000.00	644,682.00	824,682.00	-35.7%
Tuition		8710	13,800.00	0.00	13,800.00	31,500.00	0.00	31,500.00	128.3%
All Other Transfers In		8781-8783	83.25	0.00	83.25	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			517,784.80	1,028,673.48	1,546,458.28	364,500.00	751,145.00	1,115,645.00	-27.9%
TOTAL, REVENUES			42,756,492.86	21,047,744.13	63,804,236.99	45,040,954.00	13,946,798.00	58,987,752.00	-7.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	14,116,778.81	6,313,001.47	20,429,780.28	15,951,900.27	5,741,983.95	21,693,884.22	6.2%
Certificated Pupil Support Salaries		1200	1,332,574.87	888,044.14	2,220,619.01	1,468,357.59	859,947.34	2,328,304.93	4.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,813,687.82	426,516.54	2,240,204.36	1,734,613.11	323,279.85	2,057,892.96	-8.1%
Other Certificated Salaries		1900	198,319.47	23,373.00	221,692.47	218,053.00	71,692.00	289,745.00	30.7%
TOTAL, CERTIFICATED SALARIES			17,461,360.97	7,650,935.15	25,112,296.12	19,372,923.97	6,996,903.14	26,369,827.11	5.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	499,098.36	1,112,368.12	1,611,466.48	624,339.59	1,509,575.28	2,133,914.87	32.4%
Classified Support Salaries		2200	2,334,426.38	916,380.90	3,250,807.28	2,464,179.91	1,114,526.86	3,578,706.77	10.1%
Classified Supervisors' and Administrators' Salaries		2300	644,670.52	131,514.34	776,184.86	671,702.29	146,692.40	818,394.69	5.4%
Clerical, Technical and Office Salaries		2400	1,869,739.71	220,668.12	2,090,407.83	1,923,462.54	153,975.09	2,077,437.63	-0.6%
Other Classified Salaries		2900	304,962.43	502,609.09	807,571.52	400,799.48	528,364.42	929,163.90	15.1%
TOTAL, CLASSIFIED SALARIES			5,652,897.40	2,883,540.57	8,536,437.97	6,084,483.81	3,453,134.05	9,537,617.86	11.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,044,490.22	3,728,471.20	6,772,961.42	3,707,868.00	3,581,483.00	7,289,351.00	7.6%
PERS		3201-3202	1,283,632.93	740,555.52	2,024,188.45	1,567,834.00	889,604.00	2,457,438.00	21.4%
OASDI/Medicare/Alternative		3301-3302	686,587.84	311,438.13	998,025.97	747,921.00	354,459.00	1,102,380.00	10.5%
Health and Welfare Benefits		3401-3402	2,821,342.53	1,268,879.12	4,090,221.65	3,575,060.00	883,966.00	4,459,026.00	9.0%
Unemployment Insurance		3501-3502	118,827.19	51,452.77	170,279.96	(546.00)	6,601.00	6,055.00	-96.4%
Workers' Compensation		3601-3602	347,110.32	154,048.16	501,158.48	380,826.00	149,480.00	530,306.00	5.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	480,068.99	0.00	480,068.99	458,000.00	0.00	458,000.00	-4.6%
TOTAL, EMPLOYEE BENEFITS			8,782,060.02	6,254,844.90	15,036,904.92	10,436,963.00	5,865,593.00	16,302,556.00	8.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	290,495.70	233,822.49	524,318.19	3,750.00	36,161.00	39,911.00	-92.4%
Books and Other Reference Materials		4200	1,261.75	55,882.04	57,143.79	5,168.00	13,250.00	18,418.00	-67.8%
Materials and Supplies		4300	887,754.74	601,183.20	1,488,937.94	671,850.00	735,511.00	1,407,361.00	-5.5%
Noncapitalized Equipment		4400	237,038.35	447,472.69	684,511.04	505,888.00	151,826.00	657,714.00	-3.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,416,550.54	1,338,360.42	2,754,910.96	1,186,656.00	936,748.00	2,123,404.00	-22.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,825,405.99	1,825,405.99	0.00	1,521,597.00	1,521,597.00	-16.6%
Travel and Conferences		5200	70,705.60	153,775.72	224,481.32	129,486.00	177,776.00	307,262.00	36.9%
Dues and Memberships		5300	45,780.79	5,850.92	51,631.71	51,135.00	16,915.00	68,050.00	31.8%
Insurance		5400 - 5450	610,166.16	0.00	610,166.16	751,172.00	0.00	751,172.00	23.1%
Operations and Housekeeping Services		5500	1,791,424.14	0.00	1,791,424.14	2,133,210.00	0.00	2,133,210.00	19.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	197,295.05	35,543.44	232,838.49	181,217.00	36,042.00	217,259.00	-6.7%
Transfers of Direct Costs		5710	(1,143,491.81)	1,143,491.81	0.00	(1,507,917.00)	1,507,917.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	27,076.14	27,076.14	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	965,938.56	2,796,571.05	3,762,509.61	663,550.00	3,329,733.00	3,993,283.00	6.1%
Communications		5900	125,312.49	14,510.30	139,822.79	133,900.00	7,499.00	141,399.00	1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,663,130.98	6,002,225.37	8,665,356.35	2,535,753.00	6,597,479.00	9,133,232.00	5.4%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	836,849.20	836,849.20	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,417.76	313,015.13	333,432.89	145,000.00	308,600.00	453,600.00	36.0%
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			20,417.76	1,149,864.33	1,170,282.09	145,000.00	308,600.00	453,600.00	-61.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	51,898.37	0.00	51,898.37	54,265.00	0.00	54,265.00	4.6%
Other Debt Service - Principal		7439	276,675.09	0.00	276,675.09	270,999.00	0.00	270,999.00	-2.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			328,573.46	0.00	328,573.46	325,264.00	0.00	325,264.00	-1.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(212,502.71)	212,502.71	0.00	(195,032.00)	195,032.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(52,999.51)	0.00	(52,999.51)	(68,176.00)	0.00	(68,176.00)	28.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(265,502.22)	212,502.71	(52,999.51)	(263,208.00)	195,032.00	(68,176.00)	28.6%
TOTAL, EXPENDITURES			36,059,488.91	25,492,273.45	61,551,762.36	39,823,835.78	24,353,489.19	64,177,324.97	4.3%
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 Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	31,280.00	0.00	31,280.00	35,000.00	0.00	35,000.00	11.9%
(c) TOTAL, SOURCES			31,280.00	0.00	31,280.00	35,000.00	0.00	35,000.00	11.9%
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	(5,917,228.16)	5,917,228.16	0.00	(7,464,139.00)	7,464,139.00	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			(5,917,228.16)	5,917,228.16	0.00	(7,464,139.00)	7,464,139.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(5,885,948.16)	5,917,228.16	31,280.00	(7,429,139.00)	7,464,139.00	35,000.00	11.9%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	41,213,954.05	0.00	41,213,954.05	43,195,168.00	0.00	43,195,168.00	4.8%
2) Federal Revenue		8100-8299	88,393.21	5,087,738.78	5,176,131.99	0.00	3,546,283.00	3,546,283.00	-31.5%
3) Other State Revenue		8300-8599	936,360.80	14,931,331.87	15,867,692.67	1,481,286.00	9,649,370.00	11,130,656.00	-29.9%
4) Other Local Revenue		8600-8799	517,784.80	1,028,673.48	1,546,458.28	364,500.00	751,145.00	1,115,645.00	-27.9%
5) TOTAL, REVENUES			42,756,492.86	21,047,744.13	63,804,236.99	45,040,954.00	13,946,798.00	58,987,752.00	-7.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		20,734,918.10	15,701,365.84	36,436,283.94	23,013,567.34	16,660,589.18	39,674,156.52	8.9%
2) Instruction - Related Services	2000-2999		3,915,847.18	3,328,387.85	7,244,235.03	3,967,659.18	2,133,480.57	6,101,139.75	-15.8%
3) Pupil Services	3000-3999		3,531,170.11	1,853,249.15	5,384,419.26	3,781,150.23	1,795,238.18	5,576,388.41	3.6%
4) Ancillary Services	4000-4999		600,119.99	22,956.34	623,076.33	670,931.00	6,272.00	677,203.00	8.7%
5) Community Services	5000-5999		4,155.65	394,674.01	398,829.66	5,500.00	405,846.57	411,346.57	3.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,519,681.62	585,930.94	4,105,612.56	3,874,076.27	363,428.00	4,237,504.27	3.2%
8) Plant Services	8000-8999		3,425,022.80	3,605,709.32	7,030,732.12	4,185,687.76	2,988,634.69	7,174,322.45	2.0%
9) Other Outgo	9000-9999	Except 7600-7699	328,573.46	0.00	328,573.46	325,264.00	0.00	325,264.00	-1.0%
10) TOTAL, EXPENDITURES			36,059,488.91	25,492,273.45	61,551,762.36	39,823,835.78	24,353,489.19	64,177,324.97	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,697,003.95	(4,444,529.32)	2,252,474.63	5,217,118.22	(10,406,691.19)	(5,189,572.97)	-330.4%
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	31,280.00	0.00	31,280.00	35,000.00	0.00	35,000.00	11.9%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,917,228.16)	5,917,228.16	0.00	(7,464,139.00)	7,464,139.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,885,948.16)	5,917,228.16	31,280.00	(7,429,139.00)	7,464,139.00	35,000.00	11.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			811,055.79	1,472,698.84	2,283,754.63	(2,212,020.78)	(2,942,552.19)	(5,154,572.97)	-325.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,976,586.40	3,027,493.15	7,004,079.55	4,787,642.19	4,500,191.99	9,287,834.18	32.6%
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)			3,976,586.40	3,027,493.15	7,004,079.55	4,787,642.19	4,500,191.99	9,287,834.18	32.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,976,586.40	3,027,493.15	7,004,079.55	4,787,642.19	4,500,191.99	9,287,834.18	32.6%
2) Ending Balance, June 30 (E + F1e)			4,787,642.19	4,500,191.99	9,287,834.18	2,575,621.41	1,557,639.80	4,133,261.21	-55.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,289.96	0.00	5,289.96	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	102,575.87	0.00	102,575.87	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,500,195.79	4,500,195.79	0.00	1,779,757.74	1,779,757.74	-60.5%
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	4,679,772.56	0.00	4,679,772.56	2,353,503.47	0.00	2,353,503.47	-49.7%
Unassigned/Unappropriated Amount		9790	3.80	(3.80)	0.00	222,117.94	(222,117.94)	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	17,921.00	125,955.00
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	.44	.44
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	.32	.47
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	.11	.11
3217	Expanded Learning Opportunities (ELO) Grant: GEER II	.78	.78
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	.09	.09
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	.24	.24
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	0.00	.48
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	0.00	.13
3385	Special Ed: IDEA Early Intervention Grants	0.00	.27
4035	ESSA: Title II, Part A, Supporting Effective Instruction	.89	.45
4203	ESSA: Title III, English Learner Student Program	.03	.01
5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	1.09	1.09
6266	Educator Effectiveness, FY 2021-22	855,260.00	460,703.00
6300	Lottery: Instructional Materials	128,387.16	128,387.16
6388	Strong Workforce Program	.60	.60
6500	Special Education	0.00	.61
6537	Special Ed: Learning Recovery Support	.39	.39
6547	Special Education Early Intervention Preschool Grant	129,571.55	0.00
7029	Child Nutrition: Food Service Staff Training Funds	13,262.00	13,262.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	324,523.48	324,523.48
7311	Classified School Employee Professional Development Block Grant	10,162.95	0.00
7412	A-G Access/Success Grant	36,374.05	103.05
7413	A-G Learning Loss Mitigation Grant	75,000.00	0.00
7422	In-Person Instruction (IPI) Grant	.01	.01
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	85,552.02	4,647.02
7435	Learning Recovery Emergency Block Grant	1,677,819.01	113,636.01
7510	Low-Performing Students Block Grant	.02	.02
7810	Other Restricted State	87,489.51	87,489.51
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	376,158.79	0.00
9010	Other Restricted Local	682,709.26	521,045.32
Total, Restricted Balance		4,500,195.79	1,779,757.74

STUDENT ACTIVITY SPECIAL REVENUE

The Student Activity Special Revenue Fund represents the financial activities of the Associated Student Body (ASB). The Associated Student Body is a group of students with the main objective of making students feel connected to school and each other through involvement of co and extra curricular activities. Financial transactions are required to be succinctly separate from District financial transactions; however, through General Accounting Standards Board Statement 84, these transactions must be reported through the standard financial means of the District.



STUDENT ACTIVITY SPECIAL REVENUE
2022 - 2023 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE	**$206,216**
REVENUES	
LCFF Sources	$0
Federal Revenues	$0
Other State Revenues	$0
Other Local Revenues	$68,094
Total Revenues	**$68,094**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$59,397
Services, Other Operating Expenses	$0
Capital Outlay	$0
Other Outgoing	$0
Total Expenditures	**$59,397**
EXCESS OF REVENUES	**$8,697**
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Adjusted Beginning Balance	$0
Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND	**$8,697**
ENDING FUND BALANCE	**$214,913**
COMPONENTS OF ENDING FUND BALANCE	
Restricted	$214,913

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	68,094.33	81,010.00	19.0%
5) TOTAL, REVENUES			68,094.33	81,010.00	19.0%
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	59,397.13	30,000.00	-49.5%
5) Services and Other Operating Expenditures		5000-5999	0.00	10,000.00	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			59,397.13	40,000.00	-49.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,697.20	41,010.00	371.5%
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)			8,697.20	41,010.00	371.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	206,216.13	214,913.33	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			206,216.13	214,913.33	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			206,216.13	214,913.33	4.2%
2) Ending Balance, June 30 (E + F1e)			214,913.33	255,923.33	19.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	214,913.33	255,923.33	19.1%
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	214,913.33		
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			214,913.33		
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)			214,913.33		
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	10.00	New
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	68,094.33	81,000.00	19.0%
TOTAL, REVENUES			68,094.33	81,010.00	19.0%
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	59,397.13	30,000.00	-49.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			59,397.13	30,000.00	-49.5%
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	10,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	10,000.00	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			59,397.13	40,000.00	-49.5%
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	68,094.33	81,010.00	19.0%
5) TOTAL, REVENUES			68,094.33	81,010.00	19.0%
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		59,397.13	40,000.00	-32.7%
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			59,397.13	40,000.00	-32.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,697.20	41,010.00	371.5%
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)			8,697.20	41,010.00	371.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	206,216.13	214,913.33	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			206,216.13	214,913.33	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			206,216.13	214,913.33	4.2%
2) Ending Balance, June 30 (E + F1e)			214,913.33	255,923.33	19.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	214,913.33	255,923.33	19.1%
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	214,913.33	255,923.33
Total, Restricted Balance		214,913.33	255,923.33

Special Education Pass-Through Fund

This Fund is used to account separately for Alpine County's portion of SELPA funding.



SPECIAL EDUCATION PASS-THROUGH FUND

2022 - 2023 Unaudited Actuals

Summary

AUDITED BEGINNING BALANCE		**$0**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$1,108
	Other State Revenues	$133,555
	Other Local Revenues	$2
	Total Revenues	**$134,665**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$0
	Services, Other Operating Expenses	$0
	Capital Outlay	$0
	Other Outgoing	$134,663
	Total Expenditures	**$134,663**
EXCESS OF REVENUES		**$2**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND		**$2**
ENDING FUND BALANCE		**$2**
COMPONENTS OF ENDING FUND BALANCE		
	OTHER ASSIGNEMENTS	$2

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	1,108.00	1,108.00	0.0%
3) Other State Revenue		8300-8599	133,555.00	133,555.00	0.0%
4) Other Local Revenue		8600-8799	1.52	0.00	-100.0%
5) TOTAL, REVENUES			134,664.52	134,663.00	0.0%
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	134,663.00	134,663.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			134,663.00	134,663.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1.52	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1.52	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1.52	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1.52	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1.52	New
2) Ending Balance, June 30 (E + F1e)			1.52	1.52	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	1.52	1.52	0.0%
Fund: 10 Special Education Pass-Through Fund	0000	9780	*1.52*		
Fund: 10 Special Education Pass-Through Fund	0000	9780		*1.52*	
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	(47.29)		
1) Fair Value Adjustment to Cash in County Treasury		9111	1.52		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	47.29		
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			1.52		
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)			1.52		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	1,108.00	1,108.00	0.0%
TOTAL, FEDERAL REVENUE			1,108.00	1,108.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	133,555.00	133,555.00	0.0%
TOTAL, OTHER STATE REVENUE			133,555.00	133,555.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1.52	0.00	-100.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1.52	0.00	-100.0%
TOTAL, REVENUES			134,664.52	134,663.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	134,663.00	134,663.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			134,663.00	134,663.00	0.0%
TOTAL, EXPENDITURES			134,663.00	134,663.00	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	1,108.00	1,108.00	0.0%
3) Other State Revenue		8300-8599	133,555.00	133,555.00	0.0%
4) Other Local Revenue		8600-8799	1.52	0.00	-100.0%
5) TOTAL, REVENUES			134,664.52	134,663.00	0.0%
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	134,663.00	134,663.00	0.0%
10) TOTAL, EXPENDITURES			134,663.00	134,663.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1.52	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1.52	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1.52	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1.52	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1.52	New
2) Ending Balance, June 30 (E + F1e)			1.52	1.52	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	1.52	1.52	0.0%
Fund: 10 Special Education Pass-Through Fund	0000	9780	*1.52*		
Fund: 10 Special Education Pass-Through Fund	0000	9780		*1.52*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

CAFETERIA-FOOD SERVICE

Good nutrition is essential in preparing children to learn.

Child Nutrition Services continues to be a self—supporting branch of the Lake Tahoe Unified School District. For those students in need we offer a free or reduced priced meal program.

School meals are healthy meals meeting federal guidelines based on the dietary guidelines for Americans as well as following State & USDA guidelines. We are committed to promoting healthy food choices for our students and maintaining high nutritional standards while offering delicious and satisfying menu choices for breakfast and lunch.



CAFETERIA - FOOD SERVICES FUND
2022- 2023 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE		**$421,987**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$1,112,334
	Other State Revenues	$1,099,147
	Other Local Revenues	$44,952
	Total Revenues	**$2,256,433**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$625,815
	Employee Benefits	$323,055
	Books and Supplies	$544,432
	Services, Other Operating Expenses	$27,167
	Capital Outlay	$0
	Other Outgoing	$53,000
	Total Expenditures	**$1,573,469**
EXCESS OF REVENUES		**$682,964**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Other	$0
	Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND		**$682,964**
ENDING FUND BALANCE		**$1,104,951**
COMPONENTS OF ENDING FUND BALANCE		
	Stores	$21,567
	Prepaid Items	$0
	Restricted	$1,083,385

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	1,112,333.59	1,091,543.00	-1.9%
3) Other State Revenue		8300-8599	1,099,146.98	1,191,872.00	8.4%
4) Other Local Revenue		8600-8799	44,952.12	4,500.00	-90.0%
5) TOTAL, REVENUES			2,256,432.69	2,287,915.00	1.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	625,815.22	747,966.35	19.5%
3) Employee Benefits		3000-3999	323,055.38	426,900.00	32.1%
4) Books and Supplies		4000-4999	544,431.89	753,098.00	38.3%
5) Services and Other Operating Expenditures		5000-5999	27,166.52	74,000.00	172.4%
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	52,999.51	68,176.00	28.6%
9) TOTAL, EXPENDITURES			1,573,468.52	2,070,140.35	31.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			682,964.17	217,774.65	-68.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			682,964.17	217,774.65	-68.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	421,987.06	1,104,951.23	161.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			421,987.06	1,104,951.23	161.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			421,987.06	1,104,951.23	161.8%
2) Ending Balance, June 30 (E + F1e)			1,104,951.23	1,322,725.88	19.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	21,566.76	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,083,384.57	1,322,725.98	22.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.10)	(.10)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	483,090.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	(15,502.86)		
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	647,554.09		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	30,336.11		
6) Stores		9320	21,566.76		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,167,044.69		
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	9,093.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	52,999.51		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			62,093.46		
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)			1,104,951.23		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,112,333.59	1,091,543.00	-1.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,112,333.59	1,091,543.00	-1.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,099,146.98	1,191,872.00	8.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,099,146.98	1,191,872.00	8.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	56,258.63	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,034.44	3,000.00	-25.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(15,502.86)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	161.91	1,500.00	826.4%
TOTAL, OTHER LOCAL REVENUE			44,952.12	4,500.00	-90.0%
TOTAL, REVENUES			2,256,432.69	2,287,915.00	1.4%
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	459,898.13	572,198.53	24.4%
Classified Supervisors' and Administrators' Salaries		2300	118,574.16	118,507.82	-0.1%
Clerical, Technical and Office Salaries		2400	47,342.93	57,260.00	20.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			625,815.22	747,966.35	19.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	139,589.46	199,076.00	42.6%
OASDI/Medicare/Alternative		3301-3302	44,758.59	57,218.00	27.8%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	126,287.50	159,375.00	26.2%
Unemployment Insurance		3501-3502	3,113.69	387.00	-87.6%
Workers' Compensation		3601-3602	9,306.14	10,844.00	16.5%
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			323,055.38	426,900.00	32.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,826.91	20,800.00	92.1%
Noncapitalized Equipment		4400	3,781.39	77,680.00	1,954.3%
Food		4700	529,823.59	654,618.00	23.6%
TOTAL, BOOKS AND SUPPLIES			544,431.89	753,098.00	38.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,446.05	6,000.00	74.1%
Dues and Memberships		5300	0.00	250.00	New
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	17,248.32	26,000.00	50.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(27,076.14)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	33,548.29	41,750.00	24.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,166.52	74,000.00	172.4%
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	52,999.51	68,176.00	28.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			52,999.51	68,176.00	28.6%
TOTAL, EXPENDITURES			1,573,468.52	2,070,140.35	31.6%
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	1,112,333.59	1,091,543.00	-1.9%
3) Other State Revenue		8300-8599	1,099,146.98	1,191,872.00	8.4%
4) Other Local Revenue		8600-8799	44,952.12	4,500.00	-90.0%
5) TOTAL, REVENUES			2,256,432.69	2,287,915.00	1.4%
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		1,520,469.01	2,001,964.35	31.7%
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		52,999.51	68,176.00	28.6%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,573,468.52	2,070,140.35	31.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			682,964.17	217,774.65	-68.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			682,964.17	217,774.65	-68.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	421,987.06	1,104,951.23	161.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			421,987.06	1,104,951.23	161.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			421,987.06	1,104,951.23	161.8%
2) Ending Balance, June 30 (E + F1e)			1,104,951.23	1,322,725.88	19.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	21,566.76	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,083,384.57	1,322,725.98	22.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.10)	(.10)	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,083,384.34	1,322,725.75
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	.23	.23
Total, Restricted Balance		1,083,384.57	1,322,725.98

PUPIL TRANSPORTATION AND EQUIPMENT

This fund accounts for State and Local revenue that is used specifically for the acquisition, rehabilitation, or replacement of equipment used to transport students.



PUPIL TRANSPORTATION EQUIPMENT FUND
2022 - 2023 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE	$749
REVENUES	
LCFF Sources	$0
Federal Revenues	$0
Other State Revenues	$0
Other Local Revenues	($12)
Total Revenues	**($12)**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$0
Services, Other Operating Expenses	$0
Capital Outlay	$0
Other Outgoing	$0
Total Expenditures	**$0**
DEFICIENCY OF REVENUES	($12)
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Total Other Financing Sources/Uses	**$0**
NET DECREASE IN FUND	($12)
ENDING FUND BALANCE	$737
COMPONENTS OF ENDING FUND BALANCE	
Other Designated	$737

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	(12.19)	10.00	-182.0%
5) TOTAL, REVENUES			(12.19)	10.00	-182.0%
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)			(12.19)	10.00	-182.0%
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)			(12.19)	10.00	-182.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	749.39	737.20	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			749.39	737.20	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			749.39	737.20	-1.6%
2) Ending Balance, June 30 (E + F1e)			737.20	747.20	1.4%
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	737.20	0.00	-100.0%
Fund: 15 Pupil Transportation Equipment Fund	0000	9780	737.20		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	747.20	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	761.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	(24.44)		
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			737.20		
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)			737.20		
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12.25	10.00	-18.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(24.44)	0.00	-100.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(12.19)	10.00	-182.0%
TOTAL, REVENUES			(12.19)	10.00	-182.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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%
(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	(12.19)	10.00	-182.0%
5) TOTAL, REVENUES			(12.19)	10.00	-182.0%
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)			(12.19)	10.00	-182.0%
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)			(12.19)	10.00	-182.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	749.39	737.20	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			749.39	737.20	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			749.39	737.20	-1.6%
2) Ending Balance, June 30 (E + F1e)			737.20	747.20	1.4%
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	737.20	0.00	-100.0%
Fund: 15 Pupil Transportation Equipment Fund	0000	9780	*737.20*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	747.20	New

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

SPECIAL RESERVE
FOR
OTHER THAN CAPITAL OUTLAY

This fund provides for the accumulation of general operating monies that are used for other than capital outlay purposes.



SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS

Summary

AUDITED BEGINNING BALANCE		**$220,955**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	($3,596)
	Total Revenues	**($3,596)**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$0
	Services, Other Operating Expenses	$0
	Capital Outlay	$0
	Other Outgoing	$0
	Total Expenditures	**$0**
DEFICIENCY OF REVENUES		**($3,596)**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$0**
NET DECREASE IN FUND		**($3,596)**
ENDING FUND BALANCE		**$217,359**
COMPONENTS OF ENDING FUND BALANCE		
	Other Assignments	$217,359

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(3,595.71)	2,100.00	-158.4%
5) TOTAL, REVENUES			(3,595.71)	2,100.00	-158.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,595.71)	2,100.00	-158.4%
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)			(3,595.71)	2,100.00	-158.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	220,954.67	217,358.96	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			220,954.67	217,358.96	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,954.67	217,358.96	-1.6%
2) Ending Balance, June 30 (E + F1e)			217,358.96	219,458.96	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	217,358.96	219,458.96	1.0%
Fund: 17 Special Reserve Fund for Other Than Capital Outlay Projects	0000	9780	*217,358.96*		
Fund: 17 Special Reserve Fund for Other Than Capital Outlay Projects	0000	9780		*219,458.96*	
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	224,565.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,206.53)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

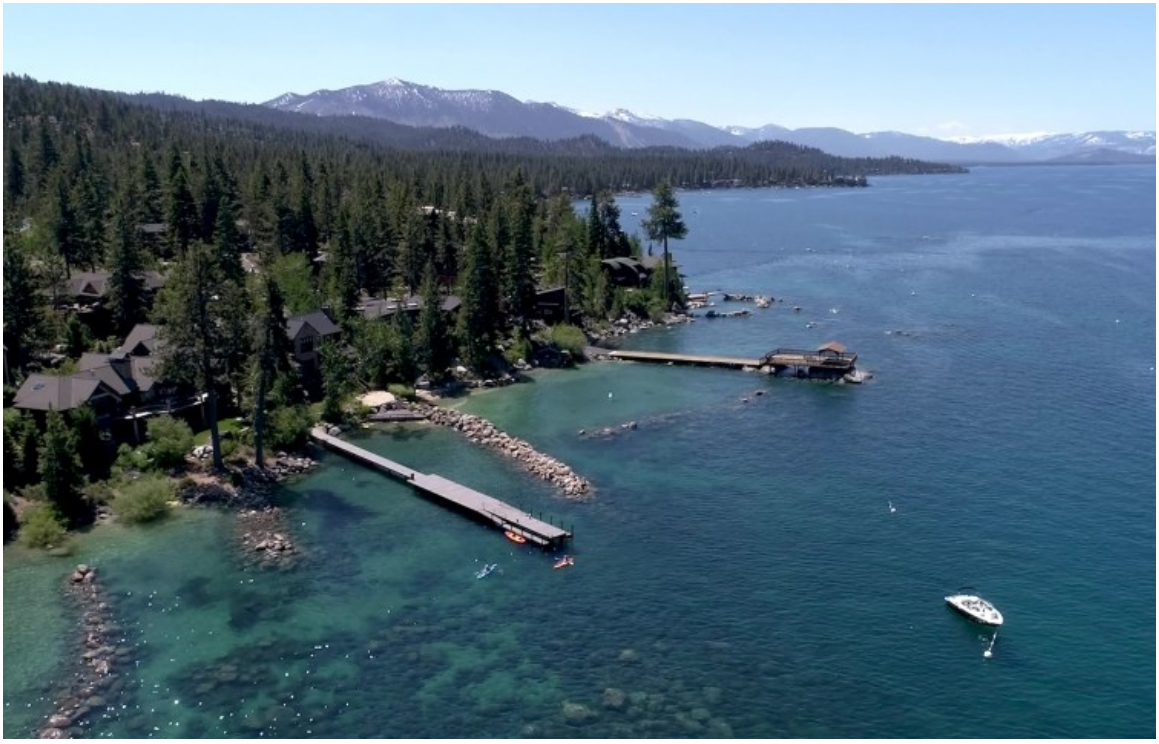
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			217,358.96		
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			
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)			217,358.96		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,610.82	2,100.00	-41.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,206.53)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(3,595.71)	2,100.00	-158.4%
TOTAL, REVENUES			(3,595.71)	2,100.00	-158.4%
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	(3,595.71)	2,100.00	-158.4%
5) TOTAL, REVENUES			(3,595.71)	2,100.00	-158.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,595.71)	2,100.00	-158.4%
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)			(3,595.71)	2,100.00	-158.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	220,954.67	217,358.96	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			220,954.67	217,358.96	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,954.67	217,358.96	-1.6%
2) Ending Balance, June 30 (E + F1e)			217,358.96	219,458.96	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	217,358.96	219,458.96	1.0%
Fund: 17 Special Reserve Fund for Other Than Capital Outlay Projects	0000	9780	*217,358.96*		
Fund: 17 Special Reserve Fund for Other Than Capital Outlay Projects	0000	9780		*219,458.96*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

SPECIAL RESERVE
FOR
POSTEMPLOYMENT BENEFITS

This fund is used for dollars that the District has embarked for the future cost of postemployment benefits.



SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS
2022 - 2023 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE	**$16,831**
REVENUES	
LCFF Sources	$0
Federal Revenues	$0
Other State Revenues	$0
Other Local Revenues	($274)
Total Revenues	**($274)**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$0
Services, Other Operating Expenses	$0
Capital Outlay	$0
Other Outgoing	$0
Total Expenditures	**$0**
DEFICIENCY OF REVENUES	**($274)**
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Total Other Financing Sources/Uses	**$0**
NET DECREASE IN FUND	**($274)**
ENDING FUND BALANCE	**$16,557**
COMPONENTS OF ENDING FUND BALANCE	
Other Designated	$16,557

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	(273.90)	175.00	-163.9%
5) TOTAL, REVENUES			(273.90)	175.00	-163.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(273.90)	175.00	-163.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(273.90)	175.00	-163.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,831.03	16,557.13	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,831.03	16,557.13	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,831.03	16,557.13	-1.6%
2) Ending Balance, June 30 (E + F1e)			16,557.13	16,732.13	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	16,557.13	16,732.13	1.1%
Fund: 20 Special Reserve Fund for Postemployment Benefits	0000	9780	*16,557.13*		
Fund: 20 Special Reserve Fund for Postemployment Benefits	0000	9780		*16,732.13*	
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	17,106.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	(548.95)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			16,557.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			16,557.13		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	275.05	175.00	-36.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(548.95)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(273.90)	175.00	-163.9%
TOTAL, REVENUES			(273.90)	175.00	-163.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	(273.90)	175.00	-163.9%
5) TOTAL, REVENUES			(273.90)	175.00	-163.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(273.90)	175.00	-163.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(273.90)	175.00	-163.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,831.03	16,557.13	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,831.03	16,557.13	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,831.03	16,557.13	-1.6%
2) Ending Balance, June 30 (E + F1e)			16,557.13	16,732.13	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	16,557.13	16,732.13	1.1%
Fund: 20 Special Reserve Fund for Postemployment Benefits	0000	9780	*16,557.13*		
Fund: 20 Special Reserve Fund for Postemployment Benefits	0000	9780		*16,732.13*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

BUILDING

This fund primarily accounts for proceeds from the sale of bonds.

This fund is not used for any other purpose other than those for which the bonds were issued.



BUILDING FUND
2022 - 2023 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE		**$374,994**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	$847
	Total Revenues	**$847**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$52,155
	Services, Other Operating Expenses	$123,686
	Capital Outlay	$200,000
	Other Outgoing	$0
	Total Expenditures	**$375,842**
DEFICIENCY OF REVENUES		**(374,994)**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Other Sources	$0
	Other Uses	$0
	Total Other Financing Sources/Uses	**$0**
NET DECREASE IN FUND		**($374,994)**
ENDING FUND BALANCE		**$0**
COMPONENTS OF ENDING FUND BALANCE		
	Other Designated	$0

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	847.24	0.00	-100.0%
5) TOTAL, REVENUES			847.24	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	52,155.16	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	123,686.34	0.00	-100.0%
6) Capital Outlay		6000-6999	200,000.00	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			375,841.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(374,994.26)	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)			(374,994.26)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	374,994.26	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			374,994.26	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			374,994.26	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	.84	.84	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.84)	(.84)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,159.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	(326.02)		
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	3.27		
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			9,836.34		
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	9,836.34		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			9,836.34		
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)			0.00		
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	1,173.26	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(326.02)	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			847.24	0.00	-100.0%
TOTAL, REVENUES			847.24	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	2,524.56	0.00	-100.0%
Noncapitalized Equipment		4400	49,630.60	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			52,155.16	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	123,686.34	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			123,686.34	0.00	-100.0%
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	200,000.00	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			200,000.00	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			375,841.50	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	847.24	0.00	-100.0%
5) TOTAL, REVENUES			847.24	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		375,841.50	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			375,841.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(374,994.26)	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)			(374,994.26)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	374,994.26	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			374,994.26	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			374,994.26	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	.84	.84	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.84)	(.84)	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	.84	.84
Total, Restricted Balance		.84	.84

CAPITAL FACILITIES
DEVELOPER FEES



Since January 1987, school districts have had the authority to levy developer fees for all new construction within the school district, including residential, commercial, and industrial development.

With the adoption of Senate Bill 50 and the passage of proposition 1A by the California electorate on November 3, 1998, school districts are authorized to charge development fees based on prescribed state guidelines.

Lake Tahoe Unified School District Board of Education has adopted fees of $3.20 for residential and $.51 for commercial development.

CAPITAL FACILITIES FUND - DEVELOPER FEES

2022 - 2023 Unaudited Actuals

Summary

AUDITED BEGINNING BALANCE		**$1,706,270**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	$715,197
	Total Revenues	**$715,197**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$34,988
	Services, Other Operating Expenses	$81,414
	Capital Outlay	$429,111
	Other Outgoing	$0
	Total Expenditures	**$545,513**
EXCESS OF REVENUES		**$169,684**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND		**$169,684**
ENDING FUND BALANCE		**$1,875,955**
COMPONENTS OF ENDING FUND BALANCE		
	Restricted	$1,875,955

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	715,197.28	566,000.00	-20.9%
5) TOTAL, REVENUES			715,197.28	566,000.00	-20.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	34,988.16	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	81,414.00	0.00	-100.0%
6) Capital Outlay		6000-6999	429,110.68	750,000.00	74.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			545,512.84	750,000.00	37.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			169,684.44	(184,000.00)	-208.4%
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)			169,684.44	(184,000.00)	-208.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,706,270.19	1,875,954.63	9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,706,270.19	1,875,954.63	9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,706,270.19	1,875,954.63	9.9%
2) Ending Balance, June 30 (E + F1e)			1,875,954.63	1,691,954.63	-9.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,875,954.63	1,691,954.63	-9.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,938,152.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	(62,197.27)		
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			1,875,955.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1.00		
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			1.00		
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)			1,875,954.63		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	27,508.62	16,000.00	-41.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(62,197.27)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	749,885.93	550,000.00	-26.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			715,197.28	566,000.00	-20.9%
TOTAL, REVENUES			715,197.28	566,000.00	-20.9%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	32,341.92	0.00	-100.0%
Noncapitalized Equipment		4400	2,646.24	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			34,988.16	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	81,414.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			81,414.00	0.00	-100.0%
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	158,240.53	250,000.00	58.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	270,870.15	500,000.00	84.6%
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			429,110.68	750,000.00	74.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			545,512.84	750,000.00	37.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	715,197.28	566,000.00	-20.9%
5) TOTAL, REVENUES			715,197.28	566,000.00	-20.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		545,512.84	750,000.00	37.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			545,512.84	750,000.00	37.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			169,684.44	(184,000.00)	-208.4%
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)			169,684.44	(184,000.00)	-208.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,706,270.19	1,875,954.63	9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,706,270.19	1,875,954.63	9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,706,270.19	1,875,954.63	9.9%
2) Ending Balance, June 30 (E + F1e)			1,875,954.63	1,691,954.63	-9.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,875,954.63	1,691,954.63	-9.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	1,875,954.63	1,691,954.63
Total, Restricted Balance		1,875,954.63	1,691,954.63

SPECIAL RESERVE FOR CAPITAL OUTLAY

The Special Reserve Fund for Capital Outlay exists primarily to provide for the accumulation of monies for capital outlay purposes.



SPECIAL RESERVE FUND FOR CAPITAL OUTLAY
2022 - 2023 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE	**$17,298**
REVENUES	
LCFF Sources	$0
Federal Revenues	$0
Other State Revenues	$0
Other Local Revenues	($277)
Total Revenues	**($277)**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$0
Services, Other Operating Expenses	$0
Capital Outlay	$0
Other Outgoing	$0
Total Expenditures	**$0**
DEFICIENCY OF REVENUES	**($277)**
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Total Other Financing Sources/Uses	**$0**
NET DECREASE IN FUND	**($277)**
ENDING FUND BALANCE	**$17,020**
COMPONENTS OF ENDING FUND BALANCE	
Restricted	$0
Other Designated	$17,020

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	(277.34)	200.00	-172.1%
5) TOTAL, REVENUES			(277.34)	200.00	-172.1%
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)			(277.34)	200.00	-172.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(277.34)	200.00	-172.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,297.76	17,020.42	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,297.76	17,020.42	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,297.76	17,020.42	-1.6%
2) Ending Balance, June 30 (E + F1e)			17,020.42	17,220.42	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	17,220.42	New
Fund: 40 Special Reserve Fund for Capital Outlay Projects	0000	9760		*17,220.42*	
d) Assigned					
Other Assignments		9780	17,020.42	0.00	-100.0%
Fund: 40 Special Reserve Fund for Capital Outlay Projects	0000	9780	*17,020.42*		
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	17,584.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	(564.31)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	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			17,020.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			17,020.42		
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	286.97	200.00	-30.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(564.31)	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			(277.34)	200.00	-172.1%
TOTAL, REVENUES			(277.34)	200.00	-172.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	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					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	(277.34)	200.00	-172.1%
5) TOTAL, REVENUES			(277.34)	200.00	-172.1%
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)			(277.34)	200.00	-172.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(277.34)	200.00	-172.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,297.76	17,020.42	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,297.76	17,020.42	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,297.76	17,020.42	-1.6%
2) Ending Balance, June 30 (E + F1e)			17,020.42	17,220.42	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	17,220.42	New
Fund: 40 Special Reserve Fund for Capital Outlay Projects	0000	9760		*17,220.42*	
d) Assigned					
Other Assignments (by Resource/Object)		9780	17,020.42	0.00	-100.0%
Fund: 40 Special Reserve Fund for Capital Outlay Projects	0000	9780	*17,020.42*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

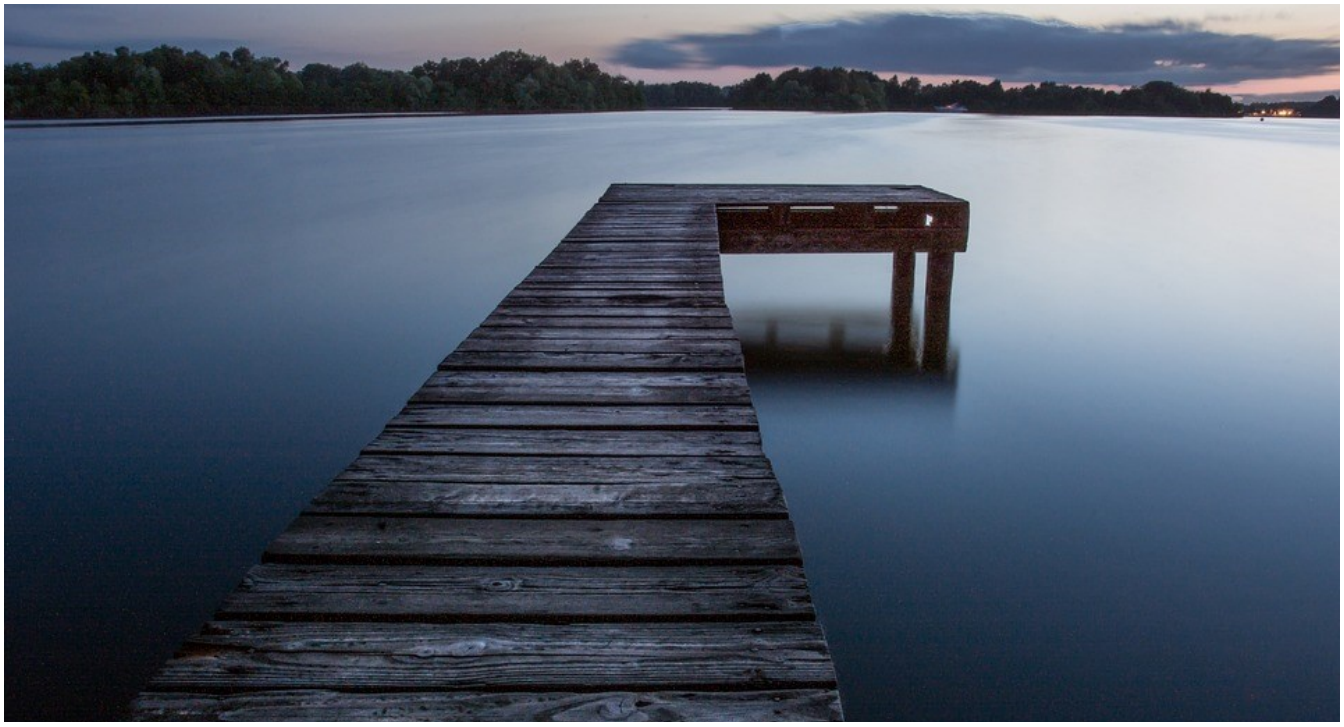
Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

FOUNDATION ACCOUNT
"TAHOE TROUT FARM SCHOLARSHIP"

Long time resident and owner of Tahoe Trout Farm, Mary Drury, died August 26, 2010. In her will she donated $100,000 to LTUSD for the purpose of a scholarship for students at South Tahoe High School.

The interest (after subtracting any payment of fees or taxes) shall be given to a graduating student at South Tahoe High School.

Education Code 41031 states that any gift or bequest of money which is to be invested pursuant to this article shall be placed in a district special fund in the county treasury, to be designated as a foundation fund.



FOUNDATION ACCOUNT TAHOE TROUT FARM SCHOLARSHIP
2022 - 2023 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE		**$100,211**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	($1,153)
	Total Revenues	**($1,153)**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$0
	Services, Other Operating Expenses	$750
	Capital Outlay	$0
	Other Outgoing	$0
	Total Expenditures	**$750**
DEFICIENCY OF REVENUES		**($1,903)**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$0**
NET DECREASE IN FUND		**($1,903)**
ENDING FUND BALANCE		**$98,308**
COMPONENTS OF ENDING FUND BALANCE		
	Restricted	$0
	Unrestricted Net Position	$ 98,308

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(1,152.68)	1,000.00	-186.8%
5) TOTAL, REVENUES			(1,152.68)	1,000.00	-186.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	750.00	1,670.00	122.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			750.00	1,670.00	122.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,902.68)	(670.00)	-64.8%
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 NET POSITION (C + D4)			(1,902.68)	(670.00)	-64.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	100,211.16	98,308.48	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,211.16	98,308.48	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			100,211.16	98,308.48	-1.9%
2) Ending Net Position, June 30 (E + F1e)			98,308.48	97,638.48	-0.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	98,308.48	97,638.48	-0.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	101,567.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,259.42)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			98,308.48		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			98,308.48		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,642.74	1,000.00	-39.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,259.42)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	464.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(1,152.68)	1,000.00	-186.8%
TOTAL, REVENUES			(1,152.68)	1,000.00	-186.8%
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%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	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	750.00	1,670.00	122.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			750.00	1,670.00	122.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			750.00	1,670.00	122.7%
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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(1,152.68)	1,000.00	-186.8%
5) TOTAL, REVENUES			(1,152.68)	1,000.00	-186.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		750.00	1,670.00	122.7%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			750.00	1,670.00	122.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,902.68)	(670.00)	-64.8%
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 NET POSITION (C + D4)			(1,902.68)	(670.00)	-64.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	100,211.16	98,308.48	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,211.16	98,308.48	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			100,211.16	98,308.48	-1.9%
2) Ending Net Position, June 30 (E + F1e)			98,308.48	97,638.48	-0.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	98,308.48	97,638.48	-0.7%

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

ADA



The State Of California Funds School districts based on student attendance, also known as Average Daily Attendance (ADA) at school.

ADA is calculated by dividing the total number of days of student attendance by the number of days of school taught during the same period.

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	56.68%
	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	$0.00
	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	$30,346,840.16
	Appropriations Subject to Limit	$28,158,466.63
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6.02%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: _____ Date of Meeting: Sep 14, 2023

Clerk / Secretary of the Governing Board

(Original signature required)

To the Superintendent of Public Instruction:

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

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

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

For County Office of Education:	For School District:
Roslynne Manasala-Smith	Andrea Salazar
Name	Name
Director, External Business	Associate Superintendent/CBO
Title	Title
(530) 295-2214	(530) 541-2850
Telephone	Telephone
rsmith@edcoe.org	asalazar@ltusd.org
E-mail Address	E-mail Address

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)	3,235.40	3,235.40	3,542.24	3,338.70	3,338.70	3,409.84
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,235.40	3,235.40	3,542.24	3,338.70	3,338.70	3,409.84
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,235.40	3,235.40	3,542.24	3,338.70	3,338.70	3,409.84
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

MISCELLANEOUS

- → District Budget Certification
- → CEA (Current Expense Formula/Minimum Classroom Compensation)
- → Lottery Report
- → Summary of Interfund Activities
- → GANN Limit
- → Indirect Cost
- → ESMOE (every Student Succeeds Act Maintenance of Effort Expenditures)
- → CAT (Summary of Categorical Programs)



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	25,112,296.12	301	0.00	303	25,112,296.12	305	573,224.57		307	24,539,071.55	309
2000 - Classified Salaries	8,536,437.97	311	2,524.15	313	8,533,913.82	315	1,092,568.11		317	7,441,345.71	319
3000 - Employee Benefits	15,036,904.92	321	707.00	323	15,036,197.92	325	678,001.95		327	14,358,195.97	329
4000 - Books, Supplies Equip Replace. (6500)	2,754,910.96	331	35,827.14	333	2,719,083.82	335	381,606.14		337	2,337,477.68	339
5000 - Services. . . & 7300 - Indirect Costs	8,612,356.84	341	26,463.01	343	8,585,893.83	345	1,090,513.62		347	7,495,380.21	349
				TOTAL	59,987,385.51	365			TOTAL	56,171,471.12	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	20,360,829.17	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,405,917.33	380
3. STRS	3101 & 3102	5,464,292.11	382
4. PERS	3201 & 3202	579,993.32	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	469,722.47	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	2,710,986.04	385
7. Unemployment Insurance	3501 & 3502	111,820.22	390
8. Workers' Compensation Insurance	3601 & 3602	334,638.14	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	406,182.35	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	31,844,381.15	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)	5,625.22	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	31,838,755.93	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	56.68%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.68%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	56,171,471.12
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	(.01)		81,923.43	81,923.42
2. State Lottery Revenue	8560	745,943.80		372,219.80	1,118,163.60
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)		745,943.79	0.00	454,143.23	1,200,087.02
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	573,224.57		0.00	573,224.57
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	172,719.23		0.00	172,719.23
4. Books and Supplies	4000-4999	0.00		97,372.39	97,372.39
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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			228,383.68	228,383.68
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)		745,943.80	0.00	325,756.07	1,071,699.87
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	(.01)	0.00	128,387.16	128,387.15

D. COMMENTS:

Expenditures coded to 5800 within Resource 6300 related to online materials and instructions purchased through the following vendors: TCI, McGraw Hill, Imagine Learning, Perfection Learning, Cengage, Canvas (via EDCOE) and Follett. Types of programs purchased are: Edgenuity digital libraries, Textbook Scanner, AP U.S. History online instruction, etc.

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.

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	27,076.14	0.00	0.00	(52,999.51)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							78,742.99	46,290.54
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							47.29	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	(27,076.14)	52,999.51	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							30,336.11	52,999.51
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		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
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							3.27	9,836.34
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	3.27
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								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
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								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	27,076.14	(27,076.14)	52,999.51	(52,999.51)	0.00	0.00	109,129.66	109,129.66

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2021-22 Actual**			**2022-23 Actual**		
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	27,315,331.13		27,315,331.13			28,158,466.63
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,375.65		3,375.65			3,235.40
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2021-22**			**Adjustments to 2022-23**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2022-23 P2 Report**			**2023-24 P2 Estimate**		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	3,235.40		3,235.40	3,338.70		3,338.70
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			3,235.40			3,338.70
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2022-23 Actual**			**2023-24 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	168,289.16		168,289.16	165,625.00		165,625.00
2. Timber Yield Tax (Object 8022)	3,329.37		3,329.37	2,620.00		2,620.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	22,936,222.52		22,936,222.52	22,878,822.00		22,878,822.00
5. Unsecured Roll Taxes (Object 8042)	477,701.55		477,701.55	492,601.00		492,601.00
6. Prior Years' Taxes (Object 8043)	(12,854.67)		(12,854.67)	12,182.00		12,182.00
7. Supplemental Taxes (Object 8044)	689,218.10		689,218.10	502,281.00		502,281.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	697,039.00		697,039.00	612,863.00		612,863.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	7,940.38		7,940.38	6,625.00		6,625.00
10. Other In-Lieu Taxes (Object 8082)	13,005.28		13,005.28	3,122.00		3,122.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	106,463.00		106,463.00	106,463.00		106,463.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	25,086,353.69	0.00	25,086,353.69	24,783,204.00	0.00	24,783,204.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	25,086,353.69	0.00	25,086,353.69	24,783,204.00	0.00	24,783,204.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			468,050.00			518,591.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,697,937.00		1,697,937.00	1,818,893.00		1,818,893.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	1,697,937.00	0.00	2,165,987.00	1,818,893.00	0.00	2,337,484.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	16,230,663.00		16,230,663.00	18,519,986.00		18,519,986.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	9,903.00		9,903.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	16,240,566.00	0.00	16,240,566.00	18,519,986.00	0.00	18,519,986.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	63,804,236.99		63,804,236.99	58,987,752.00		58,987,752.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	35,114.31		35,114.31	100,000.00		100,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS		**2022-23 Actual**			**2023-24 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			27,315,331.13			28,158,466.63
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9585			1.0319
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			28,158,466.63			30,346,840.16
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			25,086,353.69			24,783,204.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			388,248.00			400,644.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			5,238,099.94			7,901,120.16
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			5,238,099.94			7,901,120.16
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			16,698.09			55,502.75
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			25,103,051.78			24,838,706.75
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			5,221,401.85			7,845,617.40
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			25,103,051.78			
b. State Subventions (Line D8)			5,221,401.85			
c. Less: Excluded Appropriations (Line C23)			2,165,987.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			28,158,466.63			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY		**2022-23 Actual**			**2023-24 Budget**	
11. Adjusted Appropriations Limit						

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			28,158,466.63			30,346,840.16
12. Appropriations Subject to the Limit (Line D9d)			28,158,466.63			

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

Andrea Salazar
Gann Contact Person

530-541-5930
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 1,573,862.55
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 47,111,776.46

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) — 3.34%

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) — 2,294,704.15
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 721,107.93

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
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)	202,749.26
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,218,561.34
9. Carry-Forward Adjustment (Part IV, Line F)	160,741.92
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,379,303.26
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	36,280,428.54
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,410,917.48
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,384,419.26
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	619,423.34
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	398,829.66
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)	773,014.99
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)	121,843.62
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)	205,474.16
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)	5,867,587.94
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	59,397.13
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	990,645.42
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)	56,111,981.54
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.74%
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)	6.02%

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)	3,218,561.34
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	269,621.08
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 (5.93%) times Part III, Line B19); zero if negative	160,741.92
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.93%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.93%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	160,741.92
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)	160,741.92

Approved indirect cost rate:	5.93%
Highest rate used in any program:	5.93%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	571,004.18	32,687.27	5.72%
01	3182	195,868.00	11,615.00	5.93%
01	3550	23,751.16	1,131.01	4.76%
01	4035	70,396.97	346.17	0.49%
01	4127	49,379.08	2,804.76	5.68%
01	4201	5,424.48	308.08	5.68%
01	4203	62,530.78	3,694.40	5.91%
01	6010	54,185.81	2,552.84	4.71%
01	6388	410,574.02	23,511.64	5.73%
01	6500	6,758,719.40	75,000.00	1.11%
01	6510	102,832.20	6,097.95	5.93%
01	6520	94,599.12	5,295.69	5.60%
01	7810	41,448.59	2,457.90	5.93%
01	8150	1,663,410.62	45,000.00	2.71%
13	5310	990,645.42	52,999.51	5.35%

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	61,551,762.36
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,516,554.95
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	398,829.66
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	420,597.64
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	328,573.46
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	13,800.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,161,800.76
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				54,873,406.65

Section II - Expenditures Per ADA	**2022-23 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	3,235.40
B. Expenditures per ADA (Line I.E divided by Line II.A)	16,960.32

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	47,184,134.27	14,740.21
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	47,184,134.27	14,740.21
B. Required effort (Line A.2 times 90%)	42,465,720.84	13,266.19
C. Current year expenditures (Line I.E and Line II.B)	54,873,406.65	16,960.32
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
FEDERAL GRANT AWARDS

FEDERAL PROGRAM NAME	IASA: Title I	ESSA/CSI	ESSR-F	ESSR II
FEDERAL CATEGORICAL #	84.01			
RESOURCE CODE	3010	3182	3210	3212
REVENUE OBJECT/GOAL	8290	8290	8290	8290
UR/F Balance	UR	UR	UR	UR
AWARD				
1. Prior Year Carryover	200,290	207,483	1	1,288,712
2.a.Current Year Award	503,925		38	
b. Transferability (NCLB)				
c. Adj Curr Yr Award	503,925	0	38	0
3. Required Matching Funds or Other				
4. Total Available Award	704,215	207,483	39	1,288,712
REVENUES				
5. Revenue Deferred from Prior Year	0	51,871		
6. Cash Received in Current Year	688,602		38	667,293
7. Contributed Matching Funds			0	0
8. Total Available	688,602	51,871	38	667,293
EXPENDITURES				
9. Donor-Authorized Expend	603,691	207,483	38	1,288,712
10. Non Donor-Authorized Expenditures			0	0
11. Total Expenditures	603,691	207,483	38	1,288,712
12. Amounts included in Line 6 above for Prior Year Adm				
13. Calculation of Deferred Revenue or A/P, & A/R amounts	84,910	(155,612)	(0)	(621,419)
a. Unearned Revenue	84,910	0	0	0
b. Accounts Payable				
c. Accounts Receivable	0	155,612	0	621,419
14. Unused Grant Award Calc	100,523	0	0	0
15. If carryover is allowed, enter line 14 amount here	100,523	0	0	0
16. Reconciliation of Revenue	603,691	207,483	38	1,288,712

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
FEDERAL GRANT AWARDS

FEDERAL PROGRAM NAME	ESSER III: ARP	ESSER III: ARP-Learning Loss	ELO: ESSERII: State Res	ELO: GEER II
FEDERAL CATEGORICAL #				
RESOURCE CODE	3213	3214	3216	3217
REVENUE OBJECT/GOAL	8290	8290	8290	8290
UR/F Balance	UR	UR	UR	UR
AWARD				
1. Prior Year Carryover	2,062,054	713,393	204,252	87,448
2.a.Current Year Award				
b. Transferability (NCLB)				
c. Adj Curr Yr Award	0	0	0	0
3. Required Matching Funds or Other				
4. Total Available Award	2,062,054	713,393	204,252	87,448
REVENUES				
5. Revenue Deferred from Prior Year		158,068	90,000	20,182
6. Cash Received in Current Year	1,286,363	66,631	177,927	2,240
7. Contributed Matching Funds	0	0	0	0
8. Total Available	1,286,363	224,699	267,927	22,422
EXPENDITURES				
9. Donor-Authorized Expend	1,242,699	42,081	190,143	87,449
10. Non Donor-Authorized Expenditures			0	0
11. Total Expenditures	1,242,699	42,081	190,143	87,449
12. Amounts included in Line 6 above for Prior Year Adm				
13. Calculation of Deferred Revenue or A/P, & A/R amounts	43,664	182,618	77,784	(65,027)
a. Unearned Revenue	43,664	182,618	77,784	0
b. Accounts Payable				
c. Accounts Receivable	0	0	0	65,027
14. Unused Grant Award Calc	819,355	671,312	14,108	(0)
15. If carryover is allowed, enter line 14 amount here	819,355	671,312	14,108	(0)
16. Reconciliation of Revenue	1,242,699	42,081	190,143	87,449

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
FEDERAL GRANT AWARDS

FEDERAL PROGRAM NAME	ELO: ESSER II State Reserve	ELO: ESSER III State Reserve	SPED ARP IDEA	Spec Ed PL 94-142
FEDERAL CATEGORICAL #			84.173	84.027
RESOURCE CODE	3218	3219	3308	3310
REVENUE OBJECT/GOAL	8290	8290	8182	8181/5001
UR/F Balance	UR	UR	UR	UR
AWARD				
1. Prior Year Carryover	38,337	439,135	0	0
2.a.Current Year Award			13,010	880,747
b. Transferability (NCLB)				
c. Adj Curr Yr Award	0	0	13,010	880,747
3. Required Matching Funds or Other				490,333
4. Total Available Award	38,337	439,135	13,010	1,371,080
REVENUES				
5. Revenue Deferred from Prior Year		109,784		
6. Cash Received in Current Year	38,337	17,805	3,527	
7. Contributed Matching Funds	0	0	0	490,333
8. Total Available	38,337	127,589	3,527	490,333
EXPENDITURES				
9. Donor-Authorized Expend		18,698	10,490	1,371,080
10. Non Donor-Authorized Expenditures	0	0	0	0
11. Total Expenditures	0	18,698	10,490	1,371,080
12. Amounts included in Line 6 above for Prior Year Adm				
13. Calculation of Deferred Revenue or A/P, & A/R amounts	38,337	108,891	(6,964)	(880,747)
a. Unearned Revenue	38,337	108,891	0	0
b. Accounts Payable				
c. Accounts Receivable	0	0	6,964	880,747
14. Unused Grant Award Calc	38,337	420,437	2,520	0
15. If carryover is allowed, enter line 14 amount here	38,337	420,437	2,520	0
16. Reconciliation of Revenue	0	18,698	10,490	1,371,080

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
FEDERAL GRANT AWARDS

FEDERAL PROGRAM NAME	Spec Ed Preschool	Spec Ed Mental Health	Spec Ed Presch Staff Dev	Spec Ed Early Incentive	Spec Ed Early Incentive
FEDERAL CATEGORICAL #	84.173A		84.173A	84.181X	84.0181
RESOURCE CODE	3315	3327	3345	3384	3385
REVENUE OBJECT/GOAL	8182/5730	8182/5001	8182/5001	8182/5001	8182/5001
UR/F Balance	UR	UR	UR	UR	UR
AWARD					
1. Prior Year Carryover	0	0	0	108,000	0
2.a.Current Year Award	43,815	42,917	1,000	0	80,418
b. Transferability (NCLB)					
c. Adj Curr Yr Award	43,815	42,917	1,000	0	80,418
3. Required Matching Funds or Other	10,927	11,702			
4. Total Available Award	54,742	54,619	1,000	108,000	80,418
REVENUES					
5. Revenue Deferred from Prior Year					
6. Cash Received in Current Year		23,950			40,209
7. Contributed Matching Funds	10,927	11,702	0	0	0
8. Total Available	10,927	35,652	0	0	40,209
EXPENDITURES					
9. Donor-Authorized Expend	54,742	54,619		79,056	80,418
10. Non Donor-Authorized Expenditures	0				
11. Total Expenditures	54,742	54,619	0	79,056	80,418
12. Amounts included in Line 6 above for Prior Year Adm					
13. Calculation of Deferred Revenue or A/P, & A/R amounts	(43,815)	(18,967)	0	(79,056)	(40,209)
a. Unearned Revenue	0	0	0	0	0
b. Accounts Payable					
c. Accounts Receivable	43,815	18,967	0	79,056	40,209
14. Unused Grant Award Calc	0	0	1,000	28,944	0
15. If carryover is allowed, enter line 14 amount here	0	0	1,000	28,944	0
16. Reconciliation of Revenue	54,742	54,619	0	79,056	80,418

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
FEDERAL GRANT AWARDS

FEDERAL PROGRAM NAME	Spec Ed Alt Dispute Resolution	Voc Ed Program	Title II Part A	Title IV Part A Stu Supp	Title III Immigrant
FEDERAL CATEGORICAL #		84.048A	84.367	84.424	84.365
RESOURCE CODE	3395	3550	4035	4127	4201
REVENUE OBJECT/GOAL	8182/5001	8290	8290	8290	8290
UR/F Balance	UR	UR	UR	UR	UR
AWARD					
1. Prior Year Carryover	0	0	59,819	13,009	5,732
2.a.Current Year Award	14,922	25,015	90,063	39,522	0
b. Transferability (NCLB)					
c. Adj Curr Yr Award	14,922	25,015	90,063	39,522	0
3. Required Matching Funds or Other					
4. Total Available Award	14,922	25,015	149,882	52,531	5,732
REVENUES					
5. Revenue Deferred from Prior Year			2,560	5,249	1,867
6. Cash Received in Current Year			81,175	46,417	417
7. Contributed Matching Funds	0	0	0	0	0
8. Total Available	0	0	83,735	51,666	2,284
EXPENDITURES					
9. Donor-Authorized Expend	13,449	24,882	70,743	52,184	5,732
10. Non Donor-Authorized Expenditures					
11. Total Expenditures	13,449	24,882	70,743	52,184	5,732
12. Amounts included in Line 6 above for Prior Year Adm		0			
13. Calculation of Deferred Revenue or A/P, & A/R amounts	(13,449)	(24,882)	12,992	(518)	(3,448)
a. Unearned Revenue	0	0	12,992	0	0
b. Accounts Payable					
c. Accounts Receivable	13,449	24,882	0	518	3,448
14. Unused Grant Award Calc	1,474	133	79,139	347	0
15. If carryover is allowed, enter line 14 amount here	1,474	0	79,139	347	0
16. Reconciliation of Revenue	13,449	24,882	70,743	52,184	5,732

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
FEDERAL GRANT AWARDS

FEDERAL PROGRAM NAME	Title III Part A	ARP: Homeless ChildYTH	Other Federal P-EBT	TOTAL
FEDERAL CATEGORICAL #	84.365		10.649	
RESOURCE CODE	4203	5634	5810	
REVENUE OBJECT/GOAL	8290	8290	8290	
UR/F Balance	UR	UR	UR	
AWARD				
1. Prior Year Carryover	61,569	29,296	3,063	**5,521,592**
2.a.Current Year Award	106,025			**1,841,417**
b. Transferability (NCLB)				**0**
c. Adj Curr Yr Award	106,025	0	0	**1,841,417**
3. Required Matching Funds or Other				**512,962**
4. Total Available Award	167,594	29,296	3,063	**7,875,971**
REVENUES				
5. Revenue Deferred from Prior Year	0	5,018	3,063	**447,661**
6. Cash Received in Current Year	167,566	24,278		**3,332,774**
7. Contributed Matching Funds	0			**512,962**
8. Total Available	167,566	29,296	3,063	**4,293,398**
EXPENDITURES				
9. Donor-Authorized Expend	66,225			**5,564,615**
10. Non Donor-Authorized Expenditures				**0**
11. Total Expenditures	66,225	0	0	**5,564,615**
12. Amounts included in Line 6 above for Prior Year Adm				**0**
13. Calculation of Deferred Revenue or A/P, & A/R amounts	101,341	29,296	3,063	**(1,271,217)**
a. Unearned Revenue	101,341	29,296	3,063	**682,896**
b. Accounts Payable				**0**
c. Accounts Receivable	0	0	0	**1,954,113**
14. Unused Grant Award Calc	101,369	29,296	3,063	**2,311,357**
15. If carryover is allowed, enter line 14 amount here	101,369	29,296	3,063	**2,311,224**
16. Reconciliation of Revenue	66,225	0	0	**5,564,615**

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
STATE GRANT AWARDS

STATE PROGRAM NAME	Expanded Learning Opp Prgm	After School Ed & Safety ASES	UPK Plan/Implement Grant
		PCA 23939	
RESOURCE CODE	2600	6010	6053
REVENUE OBJECT/GOAL	8590	8590	8590
LOCAL DESCRIPTION			
UR/F	F	UR	UR
AWARD			
1. Prior Year Carryover	154,147	0	152,177
2.a.Current Year Award	1,863,568	391,290	176,045
b. Transferability (NCLB)			
c. Adj Curr Yr Award	1,863,568	391,290	176,045
3. Required Matching Funds/Other			
4. Total Available Award	2,017,715	391,290	328,222
REVENUES			
5. Revenue Deferred from Prior Year			152,177
6. Cash Received in Current Year	1,863,568	352,161	176,045
7. Contributed Matching Funds			
8. Total Available	1,863,568	352,161	328,222
EXPENDITURES			
9. Donor-Authorized Expend	1,999,794	391,290	183,998
10. Non Donor-Authorized Expenditures			
11. Total Expenditures	1,999,794	391,290	183,998
12. Amounts included for PY			
13. Calculation Of:	0	(39,129)	144,224
a. Deferred Revenue	0	0	144,224
b. Accounts Payable			
c. Accounts Receivable	0	39,129	0
14. Unused Grant Award Calc	17,921	0	144,224
15. If carryover is allowed	17,921	0	144,224
16. Reconciliation of Revenue	1,863,568	391,290	183,998

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
STATE GRANT AWARDS

STATE PROGRAM NAME	Educator Effectivness 21-26	Strong Workforce K12	SWP K12 Coord	Workability STMS/STHS
RESOURCE CODE	6266	6388	6388	6520
REVENUE OBJECT/GOAL	8590	8590	8590	8590/5001
LOCAL DESCRIPTION			6378	1541/1540
UR/F	F	UR	UR	UR
AWARD				
1. Prior Year Carryover	893,217	953,434	46,237	0
2.a.Current Year Award	0			100,725
b. Transferability (NCLB)		0	0	0
c. Adj Curr Yr Award	0	0	0	100,725
3. Required Matching Funds/Other		0	0	0
4. Total Available Award	893,217	953,434	46,237	100,725
REVENUES				
5. Revenue Deferred from Prior Year		635,339	46,237	
6. Cash Received in Current Year				36,314
7. Contributed Matching Funds		0	0	0
8. Total Available	0	635,339	46,237	36,314
EXPENDITURES				
9. Donor-Authorized Expend	37,957	476,398	46,237	99,895
10. Non Donor-Authorized Expenditures				
11. Total Expenditures	37,957	476,398	46,237	99,895
12. Amounts included for PY				
13. Calculation Of:	0	0	1	(63,581)
a. Deferred Revenue	0	261,303	1	0
b. Accounts Payable		0		
c. Accounts Receivable	0	81,195	0	63,581
14. Unused Grant Award Calc	855,260	477,035	1	830
15. If carryover is allowed	855,260	477,035	1	0
16. Reconciliation of Revenue	0	455,230	46,237	99,895

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
STATE GRANT AWARDS

STATE PROGRAM NAME	Art, Music, Instr Block	SSP	Learn Rcovy Emergency
RESOURCE CODE	6762	7370	7435
REVENUE OBJECT/GOAL	8590	8590	8590
LOCAL DESCRIPTION			
UR/F	F	UR	F
AWARD			
1. Prior Year Carryover	0	121,069	0
2.a.Current Year Award	2,145,258		3,677,819
b. Transferability (NCLB)	0	0	0
c. Adj Curr Yr Award	2,145,258	0	3,677,819
3. Required Matching Funds/Other	0	0	0
4. Total Available Award	2,145,258	121,069	3,677,819
REVENUES			
5. Revenue Deferred from Prior Year		12,320	
6. Cash Received in Current Year	1,072,629		3,677,819
7. Contributed Matching Funds	0	0	
8. Total Available	1,072,629	12,320	3,677,819
EXPENDITURES			
9. Donor-Authorized Expend	1,072,629	2,668	2,000,000
10. Non Donor-Authorized Expenditures			
11. Total Expenditures	1,072,629	2,668	2,000,000
12. Amounts included for PY			
13. Calculation Of:	0	9,653	1,677,819
a. Deferred Revenue	0	0	1,677,819
b. Accounts Payable		9,653	
c. Accounts Receivable	0	0	0
14. Unused Grant Award Calc	1,072,629	11	1,677,819
15. If carryover is allowed	1,072,629	11	1,677,819
16. Reconciliation of Revenue	1,072,629	2,668	2,000,000

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
STATE GRANT AWARDS

STATE PROGRAM NAME	STRS/PERS On-Behalf	Other State Ethnic Studies	Other State DLI	**TOTAL**
RESOURCE CODE	7690	7810	7810	
REVENUE OBJECT/GOAL	8590	8590	8590	
LOCAL DESCRIPTION				
UR/F	N/A	F	F	
AWARD				
1. Prior Year Carryover	0	0	0	**2,320,281**
2.a.Current Year Award	2,142,197	31,396	100,000	**10,628,298**
b. Transferability (NCLB)	0	0	0	**0**
c. Adj Curr Yr Award	2,142,197	31,396	100,000	**10,628,298**
3. Required Matching Funds/Other	0	0	0	**0**
4. Total Available Award	2,142,197	31,396	100,000	**12,948,579**
REVENUES				
5. Revenue Deferred from Prior Year				**846,073**
6. Cash Received in Current Year		31,396	100,000	**7,309,932**
7. Contributed Matching Funds				**0**
8. Total Available	0	31,396	100,000	**8,156,005**
EXPENDITURES				
9. Donor-Authorized Expend	2,142,197		43,906	**8,496,969**
10. Non Donor-Authorized Expenditures				**0**
11. Total Expenditures	2,142,197	0	43,906	**8,496,969**
12. Amounts included for PY				**0**
13. Calculation Of:	(2,142,197)	31,396	56,094	**(325,721)**
a. Deferred Revenue	0	0	0	**2,083,346**
b. Accounts Payable		0	0	**9,653**
c. Accounts Receivable	2,142,197	0	0	**2,326,102**
14. Unused Grant Award Calc	0	31,396	56,094	**4,451,610**
15. If carryover is allowed	0	31,396	56,094	**4,450,780**
16. Reconciliation of Revenue	2,142,197	31,396	100,000	**8,389,108**

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
STATE ENTITLEMENTS

STATE PROGRAM NAME	Unrestr Lottery	Education Protection Account	Restr Lottery Instr Mtls	Sp Ed - State
STATE ID NUMBER				
RESOURCE CODE	1100	1400	6300	6500
REVENUE OBJECT	8560	8012	8590	8311
LOCAL DESCRIPTION				
UR/F	F	F	F	F
AWARD				
1. Prior Year Restricted Ending Balance	-	-	81,923	-
2.Current Year Award	745,944	708,658	372,220	3,448,106
3. Required Matching Funds/Other				3,393,525
4. Total Available Award	745,944	708,658	454,143	6,841,631
REVENUES				
5. Cash Received in Current Year	633,877	529,749	269,723	3,575,947
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (Payable)	112,066	178,909	102,496	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable	112,066	178,909	102,496	-
8. Contributed Matching Funds	-	-	-	3,393,525
9. Total Available	745,944	708,658	372,220	6,969,472
EXPENDITURES				
10. Donor-Authorized Expend	745,944	708,658	325,756	6,841,631
11. Non Donor-Authorized Expenditures				-
12. Total Expenditures	745,944	708,658	325,756	6,841,631
RESTRICTED ENDING BALANCE				
13. Current Year	0.00	0.00	128,387.16	0.04

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
STATE ENTITLEMENTS

STATE PROGRAM NAME	Sp Ed - State Infant	SPED Dispute Prevention	SPED Learning recovery	Sp Ed - Mental Health Svcs
STATE ID NUMBER				
RESOURCE CODE	6510	6536	6537	6546
REVENUE OBJECT	8311	8590	8590	8590
LOCAL DESCRIPTION				
UR/F	F	F	F	F
AWARD				
1. Prior Year Restricted Ending Balance	-	58,847	50,424	-
2.Current Year Award	98,218			261,734
3. Required Matching Funds/Other	10,712			17,815
4. Total Available Award	108,930	58,847	50,424	279,549
REVENUES				
5. Cash Received in Current Year	98,218			267,448
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (Payable)	-	-	-	12,101
b. Non-current Accounts Receivable				
c. Current Accounts Receivable	-	-	-	12,101
8. Contributed Matching Funds	10,712	-	-	17,815
9. Total Available	108,930	-	-	297,364
EXPENDITURES				
10. Donor-Authorized Expend	108,930	58,847	50,424	279,549
11. Non Donor-Authorized Expenditures	-	-	-	
12. Total Expenditures	108,930	58,847	50,424	279,549
RESTRICTED ENDING BALANCE				
13. Current Year	0.00	(0.25)	0.39	0.00

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
STATE ENTITLEMENTS

STATE PROGRAM NAME	SPED Early Interv Preschool	Child Nutrition Kitchen	Child Nutrition Food SVCTrain	Kit Infras - Training
STATE ID NUMBER				
RESOURCE CODE	6547	7028	7029	7032
REVENUE OBJECT	8590	8520	8520	8520
LOCAL DESCRIPTION				
UR/F	F	F	F	F
AWARD				
1. Prior Year Restricted Ending Balance	158,025	25,000	27,051	
2.Current Year Award	184,974			403,969
3. Required Matching Funds/Other				
4. Total Available Award	342,999	25,000	27,051	403,969
REVENUES				
5. Cash Received in Current Year	184,974			403,969
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (Payable)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable	-	-	-	-
8. Contributed Matching Funds	-	-	-	-
9. Total Available	184,974	-	-	403,969
EXPENDITURES				
10. Donor-Authorized Expend	213,427	25,000	13,789	79,446
11. Non Donor-Authorized Expenditures				
12. Total Expenditures	213,427	25,000	13,789	79,446
RESTRICTED ENDING BALANCE				
13. Current Year	129,571.55	0.00	13,262.00	324,523.48

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
STATE ENTITLEMENTS

STATE PROGRAM NAME	Classified School EE Grant	A-G Access /Success	A-G Learning Loss Mitig	Classified EE summer Assint
STATE ID NUMBER	PCA 25425			
RESOURCE CODE	7311	7412	7413	7415
REVENUE OBJECT	8590	8590	8590	8590
LOCAL DESCRIPTION				
UR/F	F	F	F	F
AWARD				
1. Prior Year Restricted Ending Balance	14,831	182,291	75,000	5,855
2.Current Year Award				75,074
3. Required Matching Funds/Other				
4. Total Available Award	14,831	182,291	75,000	80,929
REVENUES				
5. Cash Received in Current Year				
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (Payable)	-	-	-	75,074
b. Non-current Accounts Receivable				
c. Current Accounts Receivable	-	-	-	75,074
8. Contributed Matching Funds	-	-	-	-
9. Total Available	-	-	-	75,074
EXPENDITURES				
10. Donor-Authorized Expend	4,668	145,917		80,930
11. Non Donor-Authorized Expenditures				
12. Total Expenditures	4,668	145,917	-	80,930
RESTRICTED ENDING BALANCE				
13. Current Year	10,162.95	36,374.05	75,000.00	(0.30)

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
STATE ENTITLEMENTS

STATE PROGRAM NAME	Prop 98-ELO Paras-7426	Routine Restricted Maint	TOTAL
STATE ID NUMBER			
RESOURCE CODE	7426	8150	
REVENUE OBJECT	8590	8980	
LOCAL DESCRIPTION			
UR/F	F	F	
AWARD			
1. Prior Year Restricted Ending Balance	163,414	623,045	**1,465,708**
2.Current Year Award		1,697,937	**7,996,834**
3. Required Matching Funds/Other			**3,422,052**
4. Total Available Award	163,414	2,320,982	**12,884,594**
REVENUES			
5. Cash Received in Current Year			**5,963,906**
6. Amounts Included in Line 5 for Prior Year Adjustments			**-**
7. a. Accounts Receivable (Payable)	-	1,697,937	**2,178,584**
b. Non-current Accounts Receivable			**-**
c. Current Accounts Receivable	-	1,697,937	**2,178,584**
8. Contributed Matching Funds	-		**3,422,052**
9. Total Available	-	1,697,937	**11,564,542**
EXPENDITURES			
10. Donor-Authorized Expend	77,862	1,944,824	**11,705,602**
11. Non Donor-Authorized Expenditures		-	**-**
12. Total Expenditures	77,862	1,944,824	**11,705,602**
RESTRICTED ENDING BALANCE			
13. Current Year	85,552.02	376,158.79	**1,178,992**

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
LOCAL AWARDS

LOCAL PROGRAM NAME	Donations Mt. Tallac	Donations Bijou	Donations LTESMS	Donations Sierra House	Donations Tahoe Valley	Donations STMS	Donations STHS
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT							
LOCAL DESCRIPTION	0103	0103	0103	0103	0103	0103	0103
Indirect Rate to Charge							
AWARD							
1. Prior Year Restricted Ending Balance	1,718	9,453	2,733	15,486	914	11,271	4,379
2.Current Year Award	3,923	3,004	3,784	308	236	-	715
3. Required Matching Funds/Other							
4. Total Available Award	5,641	12,457	6,517	15,793	1,149	11,271	5,094
REVENUES							
5. Cash Received in Current Year	3,923	3,004	3,784	308	236	-	715
6. Amounts Included in Line 5 for PY Adj							
7. a. Accounts Receivable	-	-	-	-	-	-	-
b. Non-current Accounts Receivable							
c. Current Accounts Receivable	-	-	-	-	-	-	-
8. Contributed Matching Funds							
9. Total Available	3,923	3,004	3,784	308	236	-	715
EXPENDITURES							
10. Donor-Authorized Expend	3,921	1,503	5,721	12,469	293	8,301	1,474
11. Non Donor-Authorized Expenditures							
12. Total Expenditures	3,921	1,503	5,721	12,469	293	8,301	1,474
RESTRICTED ENDING BALANCE							
13. Current Year	1,720	10,953	796	3,325	856	2,971	3,620

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
LOCAL AWARDS

LOCAL PROGRAM NAME	Donations SPED -15	Donations Districtwide	Donations Elevated	Donations Ed Services	Donations Ed Services	Century Champ Ed Srvc	SBHIP Ed Srvc
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT							
LOCAL DESCRIPTION	0103	0103	0103	0103	0105	0106	0107
Indirect Rate to Charge							
AWARD							
1. Prior Year Restricted Ending Balance	5,014	7,396	529	9,274	-	-	-
2.Current Year Award	-			10,000	10,000	8,389	60,000
3. Required Matching Funds/Other							
4. Total Available Award	5,014	7,396	529	19,274	10,000	8,389	60,000
REVENUES							
5. Cash Received in Current Year	-			10,000	10,000	-	60,000
6. Amounts Included in Line 5 for PY Adj							
7. a. Accounts Receivable	-	-	-	-	-	8,389	-
b. Non-current Accounts Receivable							
c. Current Accounts Receivable	-	-	-	-	-	8,389	-
8. Contributed Matching Funds							
9. Total Available	-	-	-	10,000	10,000	8,389	60,000
EXPENDITURES							
10. Donor-Authorized Expend	-	623		8,058	10,000	8,386	-
11. Non Donor-Authorized Expenditures							
12. Total Expenditures	-	623	-	8,058	10,000	8,386	-
RESTRICTED ENDING BALANCE							
13. Current Year	5,014	6,773	529	11,216	-	3	60,000

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
LOCAL AWARDS

LOCAL PROGRAM NAME	Culinary Arts STHS	Digital Photo/Art STHS	Auto Engine STHS	Construction Tech STHS	Library Bijou	Library LTESMS	Library Sierra House
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT							
LOCAL DESCRIPTION	0138	0305	0310	0320	0602	0602	0602
Indirect Rate to Charge							
AWARD							
1. Prior Year Restricted Ending Balance	2,572	78	0	2,791	356	52	69
2.Current Year Award	809	-	562		68		
3. Required Matching Funds/Other							
4. Total Available Award	3,382	78	562	2,791	424	52	69
REVENUES							
5. Cash Received in Current Year	809	-	562		68		
6. Amounts Included in Line 5 for PY Adj							
7. a. Accounts Receivable	-	-	-	-	-	-	-
b. Non-current Accounts Receivable							
c. Current Accounts Receivable	-	-	-	-	-	-	-
8. Contributed Matching Funds							
9. Total Available	809	-	562	-	68	-	-
EXPENDITURES							
10. Donor-Authorized Expend	3,171	-	562		-		
11. Non Donor-Authorized Expenditures							
12. Total Expenditures	3,171	-	562	-	-	-	-
RESTRICTED ENDING BALANCE							
13. Current Year	211	78	-	2,791	424	52	69

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
LOCAL AWARDS

LOCAL PROGRAM NAME	Library Tahoe Valley	Library STMS	Library STHS	Garden Grant STHS	El Dorado Comm Fndtn Bijou	El Dorado Comm Fndtn LTESM	El Dorado Comm Fndtn Sierra House
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT							
LOCAL DESCRIPTION	0602	0602	0602	0625	0716	0716	0716
Indirect Rate to Charge							
AWARD							
1. Prior Year Restricted Ending Balance	155	1,335	605	(998)	9,075	1,425	4,200
2.Current Year Award	32	403	1,454	1,000	-		
3. Required Matching Funds/Other							
4. Total Available Award	187	1,738	2,059	2	9,075	1,425	4,200
REVENUES							
5. Cash Received in Current Year	32	403	1,454	1,000	-		
6. Amounts Included in Line 5 for PY Adj							
7. a. Accounts Receivable	-	-	-		-	-	-
b. Non-current Accounts Receivable							
c. Current Accounts Receivable	-	-	-		-	-	-
8. Contributed Matching Funds							
9. Total Available	32	403	1,454	1,000	-	-	-
EXPENDITURES							
10. Donor-Authorized Expend	-		(8)	-	9,075	274	3,808
11. Non Donor-Authorized Expenditures							
12. Total Expenditures	-	-	(8)	-	9,075	274	3,808
RESTRICTED ENDING BALANCE							
13. Current Year	187	1,738	2,067	2	-	1,151	392

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
LOCAL AWARDS

LOCAL PROGRAM NAME	El Dorado Comm Fndtn Tahoe Valley	El Dorado Comm Fndtn STMS	El Dorado Comm Fndtn STHS	El Dorado Comm Fndtn Spec Ed	El Dorado Comm Fndtn Districtwide	El Dorado Comm Fndtn Maint.	Physical Education STMS
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT							
LOCAL DESCRIPTION	0716	0716	0716	0716	0716	0716	0755
Indirect Rate to Charge							
AWARD							
1. Prior Year Restricted Ending Balance	(8)	-	-	-	20,393	-	1,564
2.Current Year Award	5,500	23,700		(39,000)	-	6,000	12,258
3. Required Matching Funds/Other							
4. Total Available Award	5,492	23,700	-	(39,000)	20,393	6,000	13,821
REVENUES							
5. Cash Received in Current Year	5,500	23,700		(39,000)	-	6,000	12,258
6. Amounts Included in Line 5 for PY Adj							
7. a. Accounts Receivable	-	-	-	-	-	-	-
b. Non-current Accounts Receivable							
c. Current Accounts Receivable	-	-	-	-	-	-	-
8. Contributed Matching Funds							
9. Total Available	5,500	23,700	-	(39,000)	-	6,000	12,258
EXPENDITURES							
10. Donor-Authorized Expend	5,492	23,700		(39,000)	20,393	5,889	8,246
11. Non Donor-Authorized Expenditures							
12. Total Expenditures	5,492	23,700	-	(39,000)	20,393	5,889	8,246
RESTRICTED ENDING BALANCE							
13. Current Year	-	-	-	-	-	111	5,575

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
LOCAL AWARDS

LOCAL PROGRAM NAME	Performing Arts STHS	Athletics STMS	Athletics STHS	Austin Price Mem Baseball STHS	Bessie Minor Swift Fndt Ed Services	Bessie Minor Swift Fndt SPED	Barton Foundation Grant Mt. Tallac
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT							
LOCAL DESCRIPTION	0805	0854	0854	0863	1207	1207	1208
Indirect Rate to Charge							
AWARD							
1. Prior Year Restricted Ending Balance	1,494	603	18,227	150	2,006	298	600
2.Current Year Award			21,344	-	-	-	-
3. Required Matching Funds/Other							
4. Total Available Award	1,494	603	39,572	150	2,006	298	600
REVENUES							
5. Cash Received in Current Year			21,344	-	-	-	-
6. Amounts Included in Line 5 for PY Adj							
7. a. Accounts Receivable	-	-	-	-	-	-	-
b. Non-current Accounts Receivable							
c. Current Accounts Receivable	-	-	-	-	-	-	-
8. Contributed Matching Funds							
9. Total Available	-	-	21,344	-	-	-	-
EXPENDITURES							
10. Donor-Authorized Expend			11,920	-	1,701	290	-
11. Non Donor-Authorized Expenditures							
12. Total Expenditures	-	-	11,920	-	1,701	290	-
RESTRICTED ENDING BALANCE							
13. Current Year	1,494	603	27,651	150	305	9	600

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
LOCAL AWARDS

LOCAL PROGRAM NAME	Barton Foundation Grant STHS	Barton Foundation Grant Districtwide	Lake Tahoe Educational Fndtn Unspecified	The NEA Foundation STMS	Every 15 Minutes STHS	Tahoe Women's Center Mt. Tallac	Tahoe Wellness Center SPED
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT							
LOCAL DESCRIPTION	1208	1208	1210	1214	1215	1216	1217
Indirect Rate to Charge							
AWARD							
1. Prior Year Restricted Ending Balance	4,459	1,500	13,616	2,708	3,454	13,480	367
2.Current Year Award	-	-	36,975			23,000	-
3. Required Matching Funds/Other							
4. Total Available Award	4,459	1,500	50,592	2,708	3,454	36,480	367
REVENUES							
5. Cash Received in Current Year	-	-	36,975			23,000	-
6. Amounts Included in Line 5 for PY Adj							
7. a. Accounts Receivable	-	-	-	-	-	-	-
b. Non-current Accounts Receivable							
c. Current Accounts Receivable	-	-	-	-	-	-	-
8. Contributed Matching Funds							
9. Total Available	-	-	36,975	-	-	23,000	-
EXPENDITURES							
10. Donor-Authorized Expend	-	-	47,634			29,836	357
11. Non Donor-Authorized Expenditures							
12. Total Expenditures	-	-	47,634	-	-	29,836	357
RESTRICTED ENDING BALANCE							
13. Current Year	4,459	1,500	2,957	2,708	3,454	6,643	10

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
LOCAL AWARDS

LOCAL PROGRAM NAME	Music Program Ed Services 012 + 026	Field Trips Mt. Tallac	Field Trips Bijou	Field Trips Meyers	Field Trips Sierra House	Field Trips TV	Field Trips STMS
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT							
LOCAL DESCRIPTION	1256	1270	1270	1270	1270	1270	1270
Indirect Rate to Charge							
AWARD							
1. Prior Year Restricted Ending Balance	116	381	4,972	-	687	-	-
2.Current Year Award	3,073		10,544	-	5,039	-	1,369
3. Required Matching Funds/Other							
4. Total Available Award	3,189	381	15,516	-	5,726	-	1,369
REVENUES							
5. Cash Received in Current Year			10,544	-	5,039	-	1,369
6. Amounts Included in Line 5 for PY Adj							
7. a. Accounts Receivable	3,073	-	-	-	-	-	-
b. Non-current Accounts Receivable							
c. Current Accounts Receivable	3,073	-	-	-	-	-	-
8. Contributed Matching Funds							
9. Total Available	3,073	-	10,544	-	5,039	-	1,369
EXPENDITURES							
10. Donor-Authorized Expend	2,803		3,674	-	3,302	-	1,369
11. Non Donor-Authorized Expenditures							
12. Total Expenditures	2,803	-	3,674	-	3,302	-	1,369
RESTRICTED ENDING BALANCE							
13. Current Year	387	381	11,842	-	2,424	-	-

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
LOCAL AWARDS

LOCAL PROGRAM NAME	Field Trips Bijou-5th Gr	STMS Technology	Water Project Grant	STEAM Program BIJOU	STEAM Program LTESMS	STEAM Program STHS	STEAM Program Districtwide
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT							
LOCAL DESCRIPTION	1275	1710	2001	2002	2002	2002	2002
Indirect Rate to Charge							
AWARD							
1. Prior Year Restricted Ending Balance	7,591	-	-	-	5,452	-	-
2.Current Year Award	9,904	-	-	-	-	-	
3. Required Matching Funds/Other							
4. Total Available Award	17,495	-	-	-	5,452	-	-
REVENUES							
5. Cash Received in Current Year	9,904	-	-	-	-	-	
6. Amounts Included in Line 5 for PY Adj							
7. a. Accounts Receivable	-	-	-	-	-	-	-
b. Non-current Accounts Receivable							
c. Current Accounts Receivable	-	-	-	-	-	-	-
8. Contributed Matching Funds							
9. Total Available	9,904	-	-	-	-	-	-
EXPENDITURES							
10. Donor-Authorized Expend	9,493	-		-	1,984	-	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures	9,493	-	-	-	1,984	-	-
RESTRICTED ENDING BALANCE							
13. Current Year	8,002	-	-	-	3,469	-	-

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
LOCAL AWARDS

LOCAL PROGRAM NAME	Stephan Bannar, MD Memorial FD	Environmental Education BIJOU	Environmental Education LTESMS	Environmental Education SIERRA HOUSE	Environmental Education TV	Environmental Education Districtwide	Netbooks Textbooks All Sites
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT							
LOCAL DESCRIPTION	2019	2020	2020	2020	2020	2020	2031
Indirect Rate to Charge							
AWARD							
1. Prior Year Restricted Ending Balance	13,484	773	350	193	-	369	24,576
2.Current Year Award							3,186
3. Required Matching Funds/Other							
4. Total Available Award	13,484	773	350	193	-	369	27,762
REVENUES							
5. Cash Received in Current Year							3,186
6. Amounts Included in Line 5 for PY Adj							
7. a. Accounts Receivable	-	-	-	-	-	-	-
b. Non-current Accounts Receivable							
c. Current Accounts Receivable	-	-	-	-	-	-	-
8. Contributed Matching Funds							
9. Total Available	-	-	-	-	-	-	3,186
EXPENDITURES							
10. Donor-Authorized Expend		-	-		-		25
11. Non Donor-Authorized Expenditures							
12. Total Expenditures	-	-	-	-	-	-	25
RESTRICTED ENDING BALANCE							
13. Current Year	13,484	773	350	193	-	369	27,737

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
LOCAL AWARDS

LOCAL PROGRAM NAME	Netbooks Insurance All Sites	Gift of Literacy	(new RS6250) PIP	TWI Program Bijou	Choral Program Human Resources	English Program STHS	Math Program STHS
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT							
LOCAL DESCRIPTION	2032	2044	2045	3003	4482	4484	4487
Indirect Rate to Charge							
AWARD							
1. Prior Year Restricted Ending Balance	7,729	452	-	1,148	4,099	1,500	795
2.Current Year Award	775	6,894			5,949		
3. Required Matching Funds/Other							
4. Total Available Award	8,504	7,346	-	1,148	10,048	1,500	795
REVENUES							
5. Cash Received in Current Year	775	6,894			5,949		
6. Amounts Included in Line 5 for PY Adj							
7. a. Accounts Receivable	-	-	-	-	-	-	-
b. Non-current Accounts Receivable							
c. Current Accounts Receivable	-	-	-	-	-	-	-
8. Contributed Matching Funds							
9. Total Available	775	6,894	-	-	5,949	-	-
EXPENDITURES							
10. Donor-Authorized Expend	3,696	6,790	-		3,018	1,500	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures	3,696	6,790	-	-	3,018	1,500	-
RESTRICTED ENDING BALANCE							
13. Current Year	4,807	556	-	1,148	7,030	-	795

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
LOCAL AWARDS

LOCAL PROGRAM NAME	Sports Med Program STHS	Medi-Cal Misc Expense Combined	Career Tech Ed Districtwide	Career Tech Ed STHS	Career Tech Ed Supt Office	Redevelopment Funds	McKinney-Vento
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT		15	20	8		8625	
LOCAL DESCRIPTION	4489	5640	6377	6377	6377	7092	9022
Indirect Rate to Charge							
AWARD							
1. Prior Year Restricted Ending Balance	35	228,253	27,747	0	3,457	-	3,530
2.Current Year Award	2,500	225,602	48,669	42,514	(3,457)	106,463	1,600
3. Required Matching Funds/Other				-			
4. Total Available Award	2,535	453,856	76,415	42,514	(0)	106,463	5,130
REVENUES							
5. Cash Received in Current Year	2,500	225,602	48,669	42,514	(3,457)	106,463	1,600
6. Amounts Included in Line 5 for PY Adj							
7. a. Accounts Receivable	-	-	-	-	-	-	-
b. Non-current Accounts Receivable							
c. Current Accounts Receivable	-	-	-	-	-	-	-
8. Contributed Matching Funds							
9. Total Available	2,500	225,602	48,669	42,514	(3,457)	106,463	1,600
EXPENDITURES							
10. Donor-Authorized Expend	2,363	71,223	41,700	42,514	-	106,463	51
11. Non Donor-Authorized Expenditures							
12. Total Expenditures	2,363	71,223	41,700	42,514	-	106,463	51
RESTRICTED ENDING BALANCE							
13. Current Year	172	382,633	34,716	0	(0)	-	5,080

2022/2023 Unaudited Actuals
SCHEDULE OF CATEGORICALS
LOCAL AWARDS

LOCAL PROGRAM NAME	Tahoe Valley Preschool	Canabis (City - SLT) Ed Srvcs	**TOTAL**
RESOURCE CODE	9010	9010	
REVENUE OBJECT			
LOCAL DESCRIPTION	9302	9307	
Indirect Rate to Charge			
AWARD			
1. Prior Year Restricted Ending Balance	1,942	-	**514,423**
2.Current Year Award		50,000	**715,087**
3. Required Matching Funds/Other			**-**
4. Total Available Award	1,942	50,000	**1,229,509**
REVENUES			**-**
5. Cash Received in Current Year		50,000	**703,624**
6. Amounts Included in Line 5 for PY Adj			**-**
7. a. Accounts Receivable	-	-	**11,462**
b. Non-current Accounts Receivable			**-**
c. Current Accounts Receivable	-	-	**11,462**
8. Contributed Matching Funds			**-**
9. Total Available	-	50,000	**715,087**
EXPENDITURES			**-**
10. Donor-Authorized Expend	745	50,000	**546,800**
11. Non Donor-Authorized Expenditures			**-**
12. Total Expenditures	745	50,000	**546,800**
RESTRICTED ENDING BALANCE			**-**
13. Current Year	1,197	-	**682,709**

2022/23 Unaudited Actuals
SCHEDULE OF CATEGORICALS
LOCAL GRANT AWARDS

LOCAL PROGRAM NAME	McKinney-Vento	Career Tech Ed Incentive Grant	**TOTAL**
RESOURCE CODE	9022	9054	
REVENUE OBJECT	8285	8699	
LOCAL DESCRIPTION			
Indirect Rate to Charge			
AWARD			
1. Prior Year Carryover	-	203,942	**203,942**
2.a.Current Year Award	5,280	274,600	**279,880**
b. Transferability (NCLB)			**-**
c. Adj Curr Yr Award	5,280	274,600	**279,880**
3. Required Matching Funds/Other			**-**
4. Total Available Award	5,280	478,542	**483,822**
REVENUES			
5. Revenue Deferred from Prior Year		-	**-**
6. Cash Received in Current Year	5,280	405,001	**410,281**
7. Contributed Matching Funds	-	-	**-**
8. Total Available	5,280	405,001	**410,281**
EXPENDITURES			
9. Donor-Authorized Expend	5,280	200,578	**205,858**
10. Non Donor-Authorized Expenditures			**-**
11. Total Expenditures	5,280	200,578	**205,858**
12. Amounts included in Line 6 above for Prior Year Adm			**-**
13. Calculation of Deferred Revenue or A/P, & A/R amounts	-	204,424	**204,424**
a. Deferred Revenue		250,504	**250,504**
b. Accounts Payable			**-**
c. Accounts Receivable		46,080	**46,080**
14. Unused Grant Award Calc	-	277,964	**277,964**
15. If carryover is allowed, enter line 14 amount here	-	277,964	**277,964**
16. Reconciliation of Revenue	5,280	200,578	**205,858**