

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2021-22 Actual			2022-23 Actual		
(2021-22 Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the 2021-22 Annual County LCFF Calculation funding exhibit.)						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	0.00		0.00			0.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	273,977.77		273,977.77			294,663.09
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	273,977.77		273,977.77			294,663.09
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	.01		.01			.01
5. Other ADA (Preload/Line B4, PY column)	410.57		410.57			410.57
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2021-22 Annual County LCFF Calculation)	0.00		0.00			0.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2021-22 Annual County LCFF Calculation)	911,772.00		911,772.00			911,772.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2021-22			Adjustments to 2022-23		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA						
(Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA	2022-23 Annual Report			2023-24 Annual Estimate		
CURRENT YEAR PROGRAM ADA						
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	.01	0.00	.01	.01	0.00	.01
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Current Year ADA (Lines B1 through B2)	.01	0.00	.01	.01	0.00	.01
CURRENT YEAR DISTRICT ADA	2022-23 P2 Report			2023-24 P2 Estimate		
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			410.57			364.87
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)	536.38		536.38	0.00		0.00
2. Timber Yield Tax (Object 8022)	258.40		258.40	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	80,426.63		80,426.63	75,000.00		75,000.00
5. Unsecured Roll Taxes (Object 8042)	2,151.41		2,151.41	2,200.00		2,200.00
6. Prior Years' Taxes (Object 8043)	162.63		162.63	100.00		100.00
7. Supplemental Taxes (Object 8044)	1,394.91		1,394.91	1,500.00		1,500.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	0.00		0.00	0.00		0.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	84,930.36	0.00	84,930.36	78,800.00	0.00	78,800.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	84,930.36	0.00	84,930.36	78,800.00	0.00	78,800.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			35,126.00			47,986.00
20b. Qualified Capital Outlay Projects			0.00			0.00
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			35,126.00			47,986.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	1,784,622.00		1,784,622.00	1,482,464.00		1,482,464.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	1,784,622.00	0.00	1,784,622.00	1,482,464.00	0.00	1,482,464.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	4,232,642.93		4,232,642.93	3,097,863.00		3,097,863.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	78,105.57		78,105.57	78,105.57		78,105.57
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			0.00			0.00
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			1.0000			1.0000
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			0.00			0.00
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			273,977.77			294,663.09
6. Inflation Adjustment			1.0755			1.0444
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			1.0000			0.8887
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			294,663.09			273,493.99
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			294,663.09			273,493.99
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			84,930.36			78,800.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			244,858.73			242,679.99
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			6,200.06			8,315.03
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			91,130.42			87,115.03
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			238,658.68			234,364.96
14. Total Appropriations Subject to the Limit			91,130.42			
a. Local Revenues (Line D12b)						



Sierra County Office of Education

Unaudited Actuals
2022/23

September 12, 2023
James Berardi/Superintendent

Sierra County Office of Education
Unaudited Actuals
2022/23

2022/23 Highlights

- ❖ Provided financial software, counseling, nursing, and for excess business services staff time.
- ❖ Provided special education service to SPJUSD resource students.
- ❖ Provided 1.0 FTE Administration to Loyalton Elementary School.
- ❖ Continued career technical education courses at LHS for SPJUSD students.
- ❖ Successful and growing Adult Education program.



General Fund Form 01 & Forest Reserve Fund 16:

Ending Fund Balance (SACS Fund 01, page 2, F.2)

Net increase in operating fund balance is **\$1,917,340** for an ending fund balance of \$6,963,595.

Beginning Funding Balance 7/01/2022: \$ 5,046,255
Net increase in Fund Balance: **\$ 1,917,340**
Ending Fund Balance: 6/30/2023: \$ 6,963,595

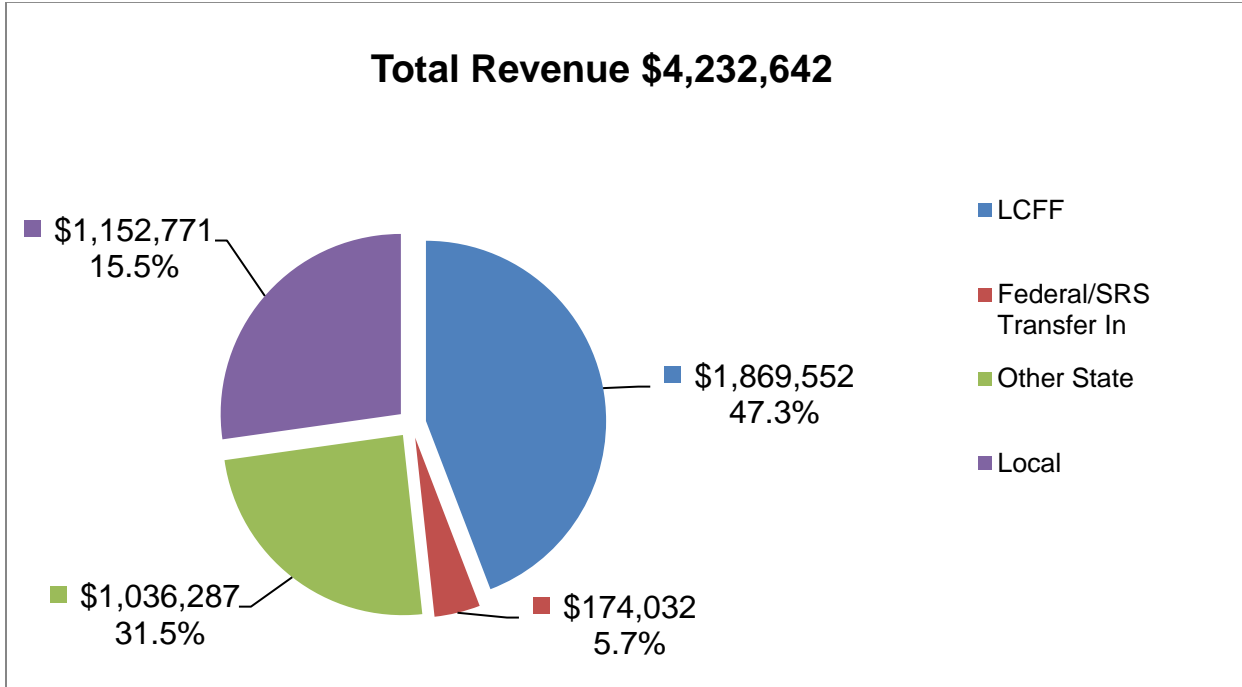
Components of Ending Fund Balance

1) Revolving Cash:	\$	600
2) Restricted:	\$	840,570
3) Other Commitments	\$	62,794
4) Res Econ. Uncertainties:	\$	<u>325,000</u>
5) Unassigned:	\$	5,734,630



Sierra County Office of Education
Unaudited Actuals
2022/23

2022-2023 RESOURCES



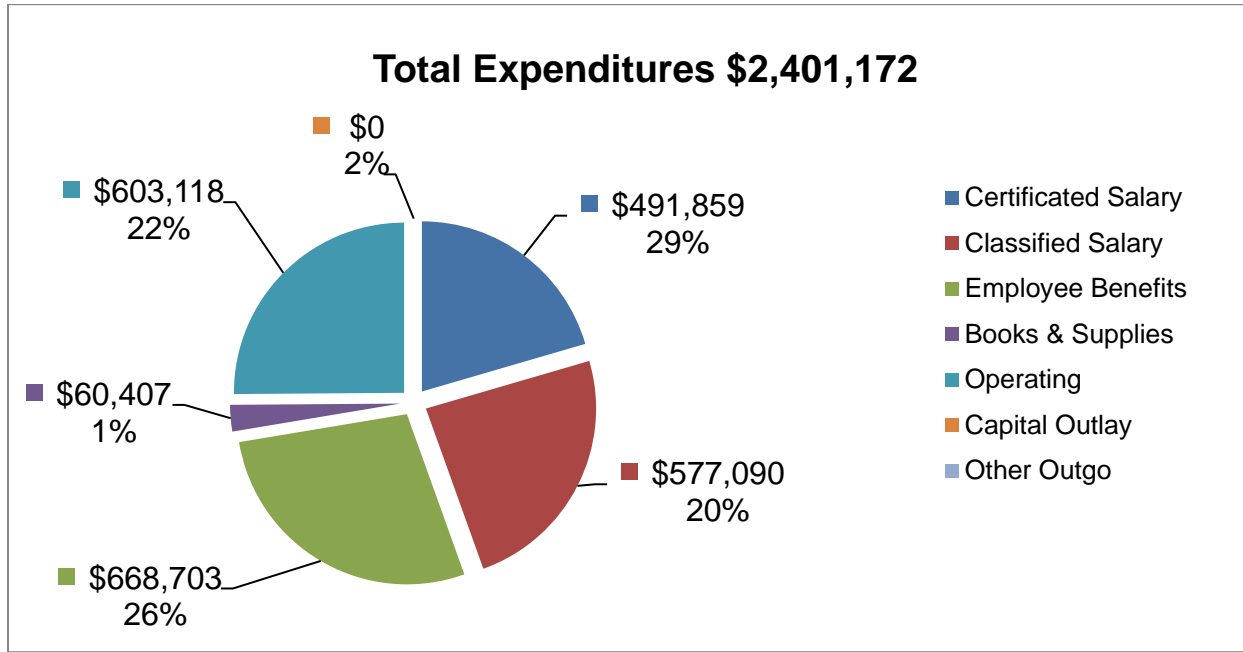
The chart below compares revenue for the General Fund (01) 2018-2019, 2019-2020, 2020-2021, 2021-2022 actuals, 2022-2023 unaudited actuals and 2023-2024 budget.

Description	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Unaudited Actuals	2023-2024 Budget
LCFF Sources	851,039	1,004,442	1,360,567	1,895,364	1,869,552	1,561,264
Federal	158,912	153,833	164,529	160,263	174,032	175,124
Other State	634,134	789,338	906,883	902,715	1,036,287	932,475
Local	486,100	451,949	445,915	467,632	1,152,771	429,000
Total	\$2,130,185	\$2,399,562	\$2,877,894	\$3,425,974	\$4,232,642	\$3,097,863



Sierra County Office of Education
Unaudited Actuals
2022/23

2022-2023 EXPENDITURES



The chart below compares expenditures from the General Fund (01) for 2018-2019, 2019-2020, 2020-2021, 2021-2022 actuals, 2022-2023 unaudited actuals and 2023-2024 budget.

Description	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Unaudited Actuals	2023-2024 Budget
Certificated	\$ 675,798	\$ 563,831	\$ 591,047	\$ 520,374	\$ 491,859	\$ 701,955
Classified	401,509	400,060	416,032	526,487	577,090	757,854
Benefits	553,278	511,330	556,890	596,509	668,703	831,572
Books & Supplies	35,460	33,156	24,327	44,978	60,407	33,981
Services & Operating	519,917	462,156	466,164	443,084	603,118	621,225
Capital Outlay	291,968	83,784	49,732	32,648	-0-	35,000
Other Outgo	47,204	19,958	-0-	-0-	-5	49,428
Total	\$2,525,134	\$2,074,275	\$2,104,192	\$2,164,080	\$2,401,172	\$3,031,015

Other

- Forest Reserve Fund 16
 - County's Share of Revenue.....\$ 73,481
 - Transfer to District.....\$ 416,392

- Debt
 - Net OPEB Obligation: \$ 62,794
 - Compensated Absences Payable: \$ 17,094
 - Net Pension Liability: \$ 103,374 (FYE 2021)

Sierra County Office of Education
Unaudited Actuals
2022/23

- Indirect Cost Rate:
 - Fiscal Year 2021-2022..... 3.14%
 - Fiscal Year 2022-2023..... 2.46%
 - Fiscal Year 2023-2024..... 10.71% proposed

SELPA – Special Education Maintenance of Effort - SEMA

Unduplicated pupil count:

2016-2017:	35
2017-2018:	48
2018-2019:	57
2019-2020:	63
2020-2021:	66
2021-2022:	58
2022-2023:	61

SELPA - Expenditure Paid per Funding Source

Total Federal, State and Local Funds.....	\$917,275
Federal Expenditures.....	\$181,583
State and Local Expenditures.....	\$735,692
Local only.....	\$93,672

Maintenance of Effort

State and Local Expenditures per capita

2018-2019.....	\$12,246
2019-2020.....	\$10,043
2020-2021.....	\$11,045
2021-2022.....	\$10,331
2022-2023.....	\$12,060



Gen Fund Budget Comparison Worksheet

		Unrestricted				Restricted				Total					
Year:	22/23	22/23	Pos (Neg)	%	22/23	22/23	Pos (Neg)	%	22/23	22/23	Pos (Neg)	%			
Period:	Estimated	Unaudited	Difference	Change	Estimated	Unaudited	Difference	Change	Estimated	Unaudited	Difference	Change			
	Actuals	Actuals			Actuals	Actuals			Actuals	Actuals					
Revenues															
LCFF Revenues	8010-8099	1,619,200	1,869,552	250,352	15.46%	1	-	-	-	-	-	-			
Federal Revenues	8100-8299	-	-	-	-	-	225,605	174,032	(51,573)	-22.86%	12	1,619,200	1,869,552	250,352	15.46%
State Revenues	8300-8599	6,564	4,315	(2,249)	-34.26%	1,083,432	1,031,972	(51,460)	-4.75%	1,089,996	1,036,287	(53,709)	-4.93%		
Local Revenues	8600-8799	458,800	640,707	181,907	39.65%	6,950	512,064	505,114	7267.83%	465,750	1,152,771	687,021	147.51%		
Total Revenues		2,084,564	2,514,574	430,010	20.63%	1,315,987	1,718,068	402,081	30.55%	3,400,551	4,232,642	832,091	24.47%		
Expenditures															
Certificated Salaries	1000-1999	313,565	205,803	(107,762)	-34.37%	3	365,750	286,056	(79,694)	-21.79%	14	679,315	491,859	(187,456)	-27.59%
Classified Salaries	2000-2999	418,705	346,215	(72,490)	-17.31%	4	309,202	230,875	(78,327)	-25.33%	15	727,907	577,090	(150,817)	-20.72%
Benefits & Taxes	3000-3999	405,421	333,728	(71,693)	-17.68%	5	376,549	334,975	(41,574)	-11.04%	5	781,970	668,703	(113,267)	-14.48%
Materials & Supplies	4000-4999	18,064	15,662	(2,402)	-13.30%	17	76,453	44,745	(31,708)	-41.47%	16	94,517	60,407	(34,110)	-36.09%
Operating Expenditures	5000-5999	418,261	313,841	(104,420)	-24.97%	6	480,787	289,277	(191,510)	-39.83%	17	899,048	603,118	(295,930)	-32.92%
Capital Outlay	6000-6599	45,855	-	(45,855)	-100.00%	7	77,935	-	(77,935)	-100.00%	18	123,790	-	(123,790)	-100.00%
Other Outgo	7xxx's	24,428	-	(24,428)	-100.00%	8	25,000	-	(25,000)	-100.00%	19	49,428	-	(49,428)	-100.00%
Other Outgo	7300-7399	(24,172)	(21,071)	3,101	-12.83%	9	24,172	21,066	(3,106)	-12.85%	9	-	(5)	(5)	
Total Expenditures		1,620,127	1,194,178	(425,949)	-26.29%	1,735,848	1,206,994	(528,854)	-30.47%	3,355,975	2,401,172	(954,803)	-28.45%		
Rev less Exp		464,437	1,320,396	855,959	184.30%	(419,861)	511,074	930,935	-221.72%	44,576	1,831,470	1,786,894	4008.65%		
Other Sources/Uses															
Transfers In	8910-8979	64,604	85,870	21,266	32.92%	10	-	-	-	-	-	-			
Contributions	8980-8999	(167,373)	(77,008)	90,365	-53.99%	11	167,373	77,008	(90,365)	-53.99%	11	64,604	85,870	21,266	32.92%
Transfers Out	7610-7699	-	-	-	-	-	-	-	-	-	-	-			
Total Other Sources		(102,769)	8,862	111,631	-108.62%	167,373	77,008	(90,365)	-53.99%	64,604	85,870	21,266	32.92%		
Change in Fund Bal		361,668	1,329,258	967,590	267.54%	(252,488)	588,082	840,570	-332.91%	109,180	1,917,340	1,808,160	1656.13%		
Beg Fund Bal		4,793,767	4,793,767	-	0.00%	252,488	252,488	-	0.00%	5,046,255	5,046,255	-	0.00%		
Adjustments		-	-	-	-	-	-	-	-	-	-	-			
Adj Beg Fund Bal		4,793,767	4,793,767	-	0.00%	252,488	252,488	-	0.00%	5,046,255	5,046,255	-	0.00%		
End Fund Bal		5,155,435	6,123,025	967,590	18.77%	-	840,570	840,570	-	5,155,435	6,963,595	1,808,160	35.07%		
Non Spendable		500	600	100						500	600	100			
Restricted		-	-	-		-	840,570	840,570		-	840,570	840,570			
Comitted		-	-	-		-	-	-		-	-	-			
OPEB		62,794	62,794	-		-	-	-		62,794	62,794	-			
Assigned		-	-	-		-	-	-		-	-	-			
Deferred Maintenance		-	-	-		-	-	-		-	-	-			
REU		454,500	325,000	(129,500)		-	-	-		454,500	325,000	(129,500)			
Unassigned		4,637,641	5,734,631	1,097,090	23.66%	-	-	-	-	4,637,641	5,734,631	1,097,090	23.66%		

REU is: 13.5% 13.5%

Tickmark Legend

Sierra County Office of Education
2022/23 Unaudited Actuals Budget

1	Unrestricted Local Control Funding Revenues increased approx \$246k for Base Grant, Property taxes increased approx \$16k.
2	Unrestricted Local Revenues increased approx \$48k for interest, increased approx \$119k for interagency services, increased approx \$15k for local services.
3	Unrestricted Certificated salary expenditures reduced due to increased interagency services.
4	Unrestricted Classified salary expenditures reduced due to custodial staffing, increased services to restricted COVID resources.
5	Unrestricted/Restricted benefits reduced due to changes in salaries.
6	Unrestricted Operating expenditures reduced due to contracted services reduced approx (\$86k), communications reduced approx (\$3k), legal fees reduced approx (\$2k), membership dues reduced approx (\$4k), travel & conferenced reduced approx (\$9k).
7	Unrestricted Capital Outlay had no expenditures.
8	Unrestricted Other outgo had no expenditures
9	Unrestricted/Restricted Indirect costs increased approx \$3k
10	Unrestricted Transfers in were increased approx \$21k
11	Unrestricted Contribution to Restricted sources reduced approx (\$90k).
12	Restricted Federal revenue reduced approx (\$36k) for SpEd, REAP/SRSA reduced approx (\$15k)
13	Restricted Local revenue reduced approx (\$2k) for McKinney Vento one time donation, increased approx \$7k for FNL support, increased approx \$500k for SBHIP.
14	Restricted Certificated salary expenditures reduced approx (\$70,500) for SpEd, reduced approx (\$1k) for REAP/SRSA, reduced approx (\$3,500) for TUPE, reduced approx (\$4,500) for FYSCP
15	Restricted Classified salary expenditures reduced approx (\$46k) for SpEd, increased approx \$1k for REAP/SRSA, reduced approx (\$10k) for TUPE, reduced approx (\$23k) for FYSCP.
16	Restricted Materials & Supplies reduced approx (\$14k) for SpEd, reduced approx (\$2k) for McKinney Vento, reduced approx (\$8k) for REAP/SRSA, reduced approx (\$8K) for FYSCP,
17	Restricted Operating expenditures reduced approx (\$147k) for SpEd, reduced approx (\$5k) for REAP/SRSA, reduced approx (\$1,500) for Educator Effectiveness, reduced approx (\$64k) for TUPE, increased approx \$36k for FYSCP, reduced approx (\$16k) for Learning Recovery, increased approx \$6k for SBHIP
18	Restricted Other outgo had no expenditures
19	Restricted Capital Outlay had no expenditures
20	

G = General
Ledger Data; S =
Supplemental
Data

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

53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S

SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,869,552.36	0.00	1,869,552.36	1,561,264.00	0.00	1,561,264.00	-16.5%
2) Federal Revenue		8100-8299	0.00	174,032.56	174,032.56	0.00	175,124.00	175,124.00	0.6%
3) Other State Revenue		8300-8599	4,314.78	1,031,971.94	1,036,286.72	6,564.00	925,911.00	932,475.00	-10.0%
4) Other Local Revenue		8600-8799	640,706.93	512,064.36	1,152,771.29	420,000.00	9,000.00	429,000.00	-62.8%
5) TOTAL, REVENUES			2,514,574.07	1,718,068.86	4,232,642.93	1,987,828.00	1,110,035.00	3,097,863.00	-26.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	205,803.27	286,055.73	491,859.00	378,032.00	323,923.00	701,955.00	42.7%
2) Classified Salaries		2000-2999	346,214.74	230,875.27	577,090.01	458,095.00	299,759.00	757,854.00	31.3%
3) Employee Benefits		3000-3999	333,728.03	334,975.12	668,703.15	474,846.00	356,726.00	831,572.00	24.4%
4) Books and Supplies		4000-4999	15,662.43	44,745.56	60,407.99	13,064.00	20,917.00	33,981.00	-43.7%
5) Services and Other Operating Expenditures		5000-5999	313,841.12	289,277.08	603,118.20	405,789.00	215,436.00	621,225.00	3.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	35,000.00	0.00	35,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	24,428.00	25,000.00	49,428.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(21,070.84)	21,065.80	(5.04)	(98,158.00)	98,158.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,194,178.75	1,206,994.56	2,401,173.31	1,691,096.00	1,339,919.00	3,031,015.00	26.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,320,395.32	511,074.30	1,831,469.62	296,732.00	(229,884.00)	66,848.00	-96.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	85,870.96	0.00	85,870.96	60,187.00	0.00	60,187.00	-29.9%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(77,007.99)	77,007.99	0.00	(229,884.00)	229,884.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,862.97	77,007.99	85,870.96	(169,697.00)	229,884.00	60,187.00	-29.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,329,258.29	588,082.29	1,917,340.58	127,035.00	0.00	127,035.00	-93.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,793,766.64	252,488.64	5,046,255.28	6,123,024.93	840,570.93	6,963,595.86	38.0%
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)			4,793,766.64	252,488.64	5,046,255.28	6,123,024.93	840,570.93	6,963,595.86	38.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,793,766.64	252,488.64	5,046,255.28	6,123,024.93	840,570.93	6,963,595.86	38.0%
2) Ending Balance, June 30 (E + F1e)			6,123,024.93	840,570.93	6,963,595.86	6,250,059.93	840,570.93	7,090,630.86	1.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	600.00	0.00	600.00	500.00	0.00	500.00	-16.7%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	840,570.93	840,570.93	0.00	840,570.93	840,570.93	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	62,794.00	0.00	62,794.00	62,794.00	0.00	62,794.00	0.0%
OPEB	0000	9760	62,794.00		62,794.00			0.00	
OPEB	0000	9760			0.00	62,794.00		62,794.00	
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	325,000.00	0.00	325,000.00	325,000.00	0.00	325,000.00	0.0%
Unassigned/Unappropriated Amount		9790	5,734,630.93	0.00	5,734,630.93	5,861,765.93	0.00	5,861,765.93	2.2%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,177,475.77	(1,590,987.79)	4,586,487.98				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	600.00	0.00	600.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,922.00	0.00	2,922.00				
4) Due from Grantor Government		9290	1,530.39	2,578,424.85	2,579,955.24				

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			6,182,528.16	987,437.06	7,169,965.22				
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	59,503.23	20,870.97	80,374.20				
2) Due to Grantor Governments		9590	0.00	177.82	177.82				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	125,817.34	125,817.34				
6) TOTAL, LIABILITIES			59,503.23	146,866.13	206,369.36				
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)			6,123,024.93	840,570.93	6,963,595.86				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,612,723.00	0.00	1,612,723.00	1,482,464.00	0.00	1,482,464.00	-8.1%
Education Protection Account State Aid - Current Year		8012	171,899.00	0.00	171,899.00	0.00	0.00	0.00	-100.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	536.38	0.00	536.38	0.00	0.00	0.00	-100.0%
Timber Yield Tax		8022	258.40	0.00	258.40	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	80,426.63	0.00	80,426.63	75,000.00	0.00	75,000.00	-6.7%
Unsecured Roll Taxes		8042	2,151.41	0.00	2,151.41	2,200.00	0.00	2,200.00	2.3%
Prior Years' Taxes		8043	162.63	0.00	162.63	100.00	0.00	100.00	-38.5%
Supplemental Taxes		8044	1,394.91	0.00	1,394.91	1,500.00	0.00	1,500.00	7.5%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,869,552.36	0.00	1,869,552.36	1,561,264.00	0.00	1,561,264.00	-16.5%
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			1,869,552.36	0.00	1,869,552.36	1,561,264.00	0.00	1,561,264.00	-16.5%
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	114,411.00	114,411.00	0.00	114,411.00	114,411.00	0.0%
Special Education Discretionary Grants		8182	0.00	16,287.48	16,287.48	0.00	40,713.00	40,713.00	150.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title II, Part A, Supporting Effective Instruction	4035	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	43,334.08	43,334.08	0.00	20,000.00	20,000.00	-53.8%
TOTAL, FEDERAL REVENUE			0.00	174,032.56	174,032.56	0.00	175,124.00	175,124.00	0.6%
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		646,954.00	646,954.00		646,955.00	646,955.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,043.00	0.00	1,043.00	3,500.00	0.00	3,500.00	235.6%
Lottery - Unrestricted and Instructional Materials		8560	3,060.78	1,300.00	4,360.78	3,064.00	1,300.00	4,364.00	0.1%
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		101,728.49	101,728.49		75,000.00	75,000.00	-26.3%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	211.00	281,989.45	282,200.45	0.00	202,656.00	202,656.00	-28.2%
TOTAL, OTHER STATE REVENUE			4,314.78	1,031,971.94	1,036,286.72	6,564.00	925,911.00	932,475.00	-10.0%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	78,105.57	0.00	78,105.57	45,000.00	0.00	45,000.00	-42.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	486,743.37	0.00	486,743.37	368,000.00	0.00	368,000.00	-24.4%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	75,857.99	512,064.36	587,922.35	7,000.00	9,000.00	16,000.00	-97.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		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			640,706.93	512,064.36	1,152,771.29	420,000.00	9,000.00	429,000.00	-62.8%
TOTAL, REVENUES			2,514,574.07	1,718,068.86	4,232,642.93	1,987,828.00	1,110,035.00	3,097,863.00	-26.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	71,252.40	183,322.61	254,575.01	214,854.00	210,839.00	425,693.00	67.2%
Certificated Pupil Support Salaries		1200	2,192.65	34,643.52	36,836.17	0.00	35,927.00	35,927.00	-2.5%
Certificated Supervisors' and Administrators' Salaries		1300	132,358.22	68,089.60	200,447.82	163,178.00	77,157.00	240,335.00	19.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			205,803.27	286,055.73	491,859.00	378,032.00	323,923.00	701,955.00	42.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	9,339.46	146,278.56	155,618.02	17,386.00	185,073.00	202,459.00	30.1%
Classified Support Salaries		2200	1,927.69	48,974.96	50,902.65	33,707.00	79,926.00	113,633.00	123.2%
Classified Supervisors' and Administrators' Salaries		2300	133,420.00	12,500.00	145,920.00	160,092.00	20,000.00	180,092.00	23.4%
Clerical, Technical and Office Salaries		2400	201,527.59	13,500.00	215,027.59	246,910.00	0.00	246,910.00	14.8%
Other Classified Salaries		2900	0.00	9,621.75	9,621.75	0.00	14,760.00	14,760.00	53.4%
TOTAL, CLASSIFIED SALARIES			346,214.74	230,875.27	577,090.01	458,095.00	299,759.00	757,854.00	31.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	38,808.37	152,858.09	191,666.46	72,204.00	128,589.00	200,793.00	4.8%
PERS		3201-3202	94,050.01	45,583.88	139,633.89	130,443.00	67,398.00	197,841.00	41.7%
OASDI/Medicare/Alternative		3301-3302	29,463.60	21,055.65	50,519.25	41,860.00	26,860.00	68,720.00	36.0%
Health and Welfare Benefits		3401-3402	130,524.99	92,322.72	222,847.71	177,282.00	106,163.00	283,445.00	27.2%
Unemployment Insurance		3501-3502	2,902.46	2,576.57	5,479.03	4,260.00	3,117.00	7,377.00	34.6%
Workers' Compensation		3601-3602	22,290.10	20,578.21	42,868.31	33,108.00	24,599.00	57,707.00	34.6%
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	15,688.50	0.00	15,688.50	15,689.00	0.00	15,689.00	0.0%
TOTAL, EMPLOYEE BENEFITS			333,728.03	334,975.12	668,703.15	474,846.00	356,726.00	831,572.00	24.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	1,300.00	1,300.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	13,244.36	42,632.32	55,876.68	9,850.00	19,617.00	29,467.00	-47.3%
Noncapitalized Equipment		4400	2,418.07	2,113.24	4,531.31	3,214.00	0.00	3,214.00	-29.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,662.43	44,745.56	60,407.99	13,064.00	20,917.00	33,981.00	-43.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	40,000.00	40,000.00	New
Travel and Conferences		5200	6,093.72	17,606.87	23,700.59	12,000.00	13,638.00	25,638.00	8.2%
Dues and Memberships		5300	26,880.89	2,766.36	29,647.25	31,000.00	1,798.00	32,798.00	10.6%
Insurance		5400 - 5450	0.00	24,457.60	24,457.60	0.00	25,000.00	25,000.00	2.2%
Operations and Housekeeping Services		5500	7,938.68	22,194.99	30,133.67	7,000.00	15,000.00	22,000.00	-27.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,444.09	73.75	1,517.84	1,500.00	0.00	1,500.00	-1.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	259,239.89	221,372.57	480,612.46	339,289.00	119,000.00	458,289.00	-4.6%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Communications		5900	12,243.85	804.94	13,048.79	15,000.00	1,000.00	16,000.00	22.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			313,841.12	289,277.08	603,118.20	405,789.00	215,436.00	621,225.00	3.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	20,000.00	0.00	20,000.00	New
Equipment Replacement		6500	0.00	0.00	0.00	15,000.00	0.00	15,000.00	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	35,000.00	0.00	35,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	25,000.00	25,000.00	New
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	24,428.00	0.00	24,428.00	New
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	24,428.00	25,000.00	49,428.00	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(21,070.84)	21,065.80	(5.04)	(98,158.00)	98,158.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(21,070.84)	21,065.80	(5.04)	(98,158.00)	98,158.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,194,178.75	1,206,994.56	2,401,173.31	1,691,096.00	1,339,919.00	3,031,015.00	26.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	85,870.96	0.00	85,870.96	60,187.00	0.00	60,187.00	-29.9%
(a) TOTAL, INTERFUND TRANSFERS IN			85,870.96	0.00	85,870.96	60,187.00	0.00	60,187.00	-29.9%
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									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(77,007.99)	77,007.99	0.00	(229,884.00)	229,884.00	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			(77,007.99)	77,007.99	0.00	(229,884.00)	229,884.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			8,862.97	77,007.99	85,870.96	(169,697.00)	229,884.00	60,187.00	-29.9%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,869,552.36	0.00	1,869,552.36	1,561,264.00	0.00	1,561,264.00	-16.5%
2) Federal Revenue		8100-8299	0.00	174,032.56	174,032.56	0.00	175,124.00	175,124.00	0.6%
3) Other State Revenue		8300-8599	4,314.78	1,031,971.94	1,036,286.72	6,564.00	925,911.00	932,475.00	-10.0%
4) Other Local Revenue		8600-8799	640,706.93	512,064.36	1,152,771.29	420,000.00	9,000.00	429,000.00	-62.8%
5) TOTAL, REVENUES			2,514,574.07	1,718,068.86	4,232,642.93	1,987,828.00	1,110,035.00	3,097,863.00	-26.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	142,934.30	634,408.69	777,342.99	362,168.00	805,749.00	1,167,917.00	50.2%
2) Instruction - Related Services		2000-2999	163,500.88	153,993.33	317,494.21	200,640.00	144,580.00	345,220.00	8.7%
3) Pupil Services		3000-3999	117,290.56	105,571.29	222,861.85	142,829.00	72,054.00	214,883.00	-3.6%
4) Ancillary Services		4000-4999	0.00	59,952.98	59,952.98	0.00	0.00	0.00	-100.0%
5) Community Services		5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	746,626.30	189,187.78	935,814.08	930,945.00	237,853.00	1,168,798.00	24.9%
8) Plant Services		8000-8999	23,826.71	63,880.49	87,707.20	30,086.00	54,683.00	84,769.00	-3.4%
9) Other Outgo		9000-9999	0.00	0.00	0.00	24,428.00	25,000.00	49,428.00	New
10) TOTAL, EXPENDITURES			1,194,178.75	1,206,994.56	2,401,173.31	1,691,096.00	1,339,919.00	3,031,015.00	26.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,320,395.32	511,074.30	1,831,469.62	296,732.00	(229,884.00)	66,848.00	-96.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	85,870.96	0.00	85,870.96	60,187.00	0.00	60,187.00	-29.9%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(77,007.99)	77,007.99	0.00	(229,884.00)	229,884.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,862.97	77,007.99	85,870.96	(169,697.00)	229,884.00	60,187.00	-29.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,329,258.29	588,082.29	1,917,340.58	127,035.00	0.00	127,035.00	-93.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,793,766.64	252,488.64	5,046,255.28	6,123,024.93	840,570.93	6,963,595.86	38.0%
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)			4,793,766.64	252,488.64	5,046,255.28	6,123,024.93	840,570.93	6,963,595.86	38.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,793,766.64	252,488.64	5,046,255.28	6,123,024.93	840,570.93	6,963,595.86	38.0%
2) Ending Balance, June 30 (E + F1e)			6,123,024.93	840,570.93	6,963,595.86	6,250,059.93	840,570.93	7,090,630.86	1.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	600.00	0.00	600.00	500.00	0.00	500.00	-16.7%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	840,570.93	840,570.93	0.00	840,570.93	840,570.93	0.0%
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	62,794.00	0.00	62,794.00	62,794.00	0.00	62,794.00	0.0%
OPEB	0000	9760	62,794.00		62,794.00			0.00	
OPEB	0000	9760			0.00	62,794.00		62,794.00	
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	325,000.00	0.00	325,000.00	325,000.00	0.00	325,000.00	0.0%
Unassigned/Unappropriated Amount		9790	5,734,630.93	0.00	5,734,630.93	5,861,765.93	0.00	5,861,765.93	2.2%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	1,537.25	1,537.25
6300	Lottery: Instructional Materials	6,081.47	6,081.47
6500	Special Education	176,415.37	176,415.37
6536	Special Ed: Dispute Prevention and Dispute Resolution	7,085.00	7,085.00
6537	Special Ed: Learning Recovery Support	29,938.43	29,938.43
6546	Mental Health-Related Services	93,171.22	93,171.22
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	9,964.00	9,964.00
7435	Learning Recovery Emergency Block Grant	16,365.00	16,365.00
9010	Other Restricted Local	500,013.19	500,013.19
Total, Restricted Balance		840,570.93	840,570.93

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	6,543.83	0.00	-100.0%
3) Other State Revenue		8300-8599	299,166.64	303,125.00	1.3%
4) Other Local Revenue		8600-8799	190,009.37	500.00	-99.7%
5) TOTAL, REVENUES			495,719.84	303,625.00	-38.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	153,732.70	128,595.00	-16.4%
2) Classified Salaries		2000-2999	32,570.54	67,472.00	107.2%
3) Employee Benefits		3000-3999	97,547.94	92,183.00	-5.5%
4) Books and Supplies		4000-4999	22,209.32	588.00	-97.4%
5) Services and Other Operating Expenditures		5000-5999	40,171.43	600.00	-98.5%
6) Capital Outlay		6000-6999	98,078.22	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			444,310.15	289,438.00	-34.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			51,409.69	14,187.00	-72.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,389.95	14,187.00	14.5%
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			(12,389.95)	(14,187.00)	14.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			39,019.74	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	251,014.55	290,034.29	15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			251,014.55	290,034.29	15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			251,014.55	290,034.29	15.5%
2) Ending Balance, June 30 (E + F1e)			290,034.29	290,034.29	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	290,034.29	290,034.29	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	120,035.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	27,204.43		
4) Due from Grantor Government		9290	145,442.49		
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			292,682.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	695.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,952.14		
6) TOTAL, LIABILITIES			2,647.77		
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)			290,034.29		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,543.83	0.00	-100.0%
TOTAL, FEDERAL REVENUE			6,543.83	0.00	-100.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	274,396.64	297,925.00	8.6%
All Other State Revenue	All Other	8590	24,770.00	5,200.00	-79.0%
TOTAL, OTHER STATE REVENUE			299,166.64	303,125.00	1.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	190,009.37	500.00	-99.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			190,009.37	500.00	-99.7%
TOTAL, REVENUES			495,719.84	303,625.00	-38.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	43,166.62	12,500.00	-71.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	110,566.08	116,095.00	5.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			153,732.70	128,595.00	-16.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	3,572.00	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	32,570.54	63,900.00	96.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			32,570.54	67,472.00	107.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	46,762.34	29,762.00	-36.4%
PERS		3201-3202	7,953.43	18,218.00	129.1%
OASDI/Medicare/Alternative		3301-3302	6,899.63	7,027.00	1.8%
Health and Welfare Benefits		3401-3402	27,632.60	28,281.00	2.3%
Unemployment Insurance		3501-3502	931.54	981.00	5.3%
Workers' Compensation		3601-3602	7,368.40	7,914.00	7.4%
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			97,547.94	92,183.00	-5.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	8,416.41	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,948.80	588.00	-93.4%
Noncapitalized Equipment		4400	4,844.11	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			22,209.32	588.00	-97.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,153.51	0.00	-100.0%
Dues and Memberships		5300	1,130.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,006.71	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,724.17	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21,910.93	600.00	-97.3%
Communications		5900	3,246.11	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,171.43	600.00	-98.5%
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	98,078.22	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			98,078.22	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			444,310.15	289,438.00	-34.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	12,389.95	14,187.00	14.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,389.95	14,187.00	14.5%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(12,389.95)	(14,187.00)	14.5%

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	6,543.83	0.00	-100.0%
3) Other State Revenue		8300-8599	299,166.64	303,125.00	1.3%
4) Other Local Revenue		8600-8799	190,009.37	500.00	-99.7%
5) TOTAL, REVENUES			495,719.84	303,625.00	-38.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		95,071.89	16,237.00	-82.9%
2) Instruction - Related Services	2000-2999		239,153.27	268,228.00	12.2%
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		110,084.99	4,973.00	-95.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			444,310.15	289,438.00	-34.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			51,409.69	14,187.00	-72.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,389.95	14,187.00	14.5%
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			(12,389.95)	(14,187.00)	14.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			39,019.74	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	251,014.55	290,034.29	15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			251,014.55	290,034.29	15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			251,014.55	290,034.29	15.5%
2) Ending Balance, June 30 (E + F1e)			290,034.29	290,034.29	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	290,034.29	290,034.29	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6391	Adult Education Program	167,627.04	167,627.04
9010	Other Restricted Local	122,407.25	122,407.25
Total, Restricted Balance		290,034.29	290,034.29

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	489,873.39	308,000.00	-37.1%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			489,873.39	308,000.00	-37.1%
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	416,392.38	262,000.00	-37.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			416,392.38	262,000.00	-37.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			73,481.01	46,000.00	-37.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	73,481.01	46,000.00	-37.4%
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			(73,481.01)	(46,000.00)	-37.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
2) Cash in County Treasury		9110	0.00		
b) in Banks					
c) in Revolving Cash Account					
1) Cash in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee					
e) Collections Awaiting Deposit					
1) Collections Awaiting Deposit		9140	0.00		
2) Investments					
1) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
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)			0.00		
FEDERAL REVENUE					
Forest Reserve Funds		8260	73,481.01	46,000.00	-37.4%
Pass-Through Revenues from Federal Sources		8287	416,392.38	262,000.00	-37.1%
TOTAL, FEDERAL REVENUE			489,873.39	308,000.00	-37.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			489,873.39	308,000.00	-37.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	416,392.38	262,000.00	-37.1%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			416,392.38	262,000.00	-37.1%
TOTAL, EXPENDITURES			416,392.38	262,000.00	-37.1%
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	73,481.01	46,000.00	-37.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			73,481.01	46,000.00	-37.4%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	489,873.39	308,000.00	-37.1%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			489,873.39	308,000.00	-37.1%
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	416,392.38	262,000.00	-37.1%
10) TOTAL, EXPENDITURES			416,392.38	262,000.00	-37.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			73,481.01	46,000.00	-37.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	73,481.01	46,000.00	-37.4%
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			(73,481.01)	(46,000.00)	-37.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	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)	396.18	396.18	396.18	351.20	351.20	351.20
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)	396.18	396.18	396.18	351.20	351.20	351.20
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.12	2.12	2.12	0.00	0.00	0.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.00	0.00	0.00	.70	.70	.70
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]	12.27	12.27	12.27	12.97	12.97	12.97
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.39	14.39	14.39	13.67	13.67	13.67
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	410.57	410.57	410.57	364.87	364.87	364.87
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	.01	.01	.01	.01	.01	.01
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	.01	.01	.01	.01	.01	.01
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.12	2.12	2.12	0.00	0.00	0.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.00	0.00	0.00	.70	.70	.70
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]	12.27	12.27	12.27	12.97	12.97	12.97
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	14.39	14.39	14.39	13.67	13.67	13.67
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	14.40	14.40	14.40	13.68	13.68	13.68
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	19,800.00		19,800.00			19,800.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	19,800.00	0.00	19,800.00	0.00	0.00	19,800.00
Capital assets being depreciated:						
Land Improvements	25,516.00		25,516.00			25,516.00
Buildings	921,136.38		921,136.38	103,685.00		1,024,821.38
Equipment	350,736.99		350,736.99		30,700.00	320,036.99
Total capital assets being depreciated	1,297,389.37	0.00	1,297,389.37	103,685.00	30,700.00	1,370,374.37
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(192,892.00)		(192,892.00)			(192,892.00)
Equipment	(385,576.00)		(385,576.00)			(385,576.00)
Total accumulated depreciation	(578,468.00)	0.00	(578,468.00)	0.00	0.00	(578,468.00)
Total capital assets being depreciated, net excluding lease and subscription assets	718,921.37	0.00	718,921.37	103,685.00	30,700.00	791,906.37
Lease Assets						
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets						
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	738,721.37	0.00	738,721.37	103,685.00	30,700.00	811,706.37
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets						
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets						
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$294,663.09
	Appropriations Subject to Limit	\$294,663.09
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	12.46%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

Nona Griesert _____

Name

Director of Business Services/CBO _____

Title

530-993-1660, x-120 _____

Telephone

ngriesert@spjUSD.org _____

E-mail Address

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	103,374.00		103,374.00			103,374.00	
Total/Net OPEB Liability	92,485.00		92,485.00		29,691.00	62,794.00	
Compensated Absences Payable	17,094.19		17,094.19		0.00	17,094.19	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	212,953.19	0.00	212,953.19	0.00	29,691.00	183,262.19	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,401,173.31
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	294,236.91
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	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	55,668.13
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				55,668.13
D. Plus additional MOE expenditures:				1000-7143, 7300-7439
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,051,268.27
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				.01
B. Expenditures per ADA (Line I.E divided by Line II.A)				205,126,827.00

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.)	1,704,353.18	4,673.94
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)	1,704,353.18	4,673.94
B. Required effort (Line A.2 times 90%)	1,533,917.86	4,206.55
C. Current year expenditures (Line I.E and Line II.B)	2,051,268.27	205,126,827.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	0.00	0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2021-22 Actual			2022-23 Actual		
(2021-22 Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the 2021-22 Annual County LCFF Calculation funding exhibit.)						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	0.00		0.00			0.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	273,977.77		273,977.77			294,663.09
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	273,977.77		273,977.77			294,663.09
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	.01		.01			.01
5. Other ADA (Preload/Line B4, PY column)	410.57		410.57			410.57
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2021-22 Annual County LCFF Calculation)	0.00		0.00			0.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2021-22 Annual County LCFF Calculation)	911,772.00		911,772.00			911,772.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2021-22			Adjustments to 2022-23		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA						
(Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA	2022-23 Annual Report			2023-24 Annual Estimate		
CURRENT YEAR PROGRAM ADA						
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	.01	0.00	.01	.01	0.00	.01
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Current Year ADA (Lines B1 through B2)	.01	0.00	.01	.01	0.00	.01
CURRENT YEAR DISTRICT ADA	2022-23 P2 Report			2023-24 P2 Estimate		
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			410.57			364.87
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)	536.38		536.38	0.00		0.00
2. Timber Yield Tax (Object 8022)	258.40		258.40	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	80,426.63		80,426.63	75,000.00		75,000.00
5. Unsecured Roll Taxes (Object 8042)	2,151.41		2,151.41	2,200.00		2,200.00
6. Prior Years' Taxes (Object 8043)	162.63		162.63	100.00		100.00
7. Supplemental Taxes (Object 8044)	1,394.91		1,394.91	1,500.00		1,500.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	0.00		0.00	0.00		0.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	84,930.36	0.00	84,930.36	78,800.00	0.00	78,800.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	84,930.36	0.00	84,930.36	78,800.00	0.00	78,800.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			35,126.00			47,986.00
20b. Qualified Capital Outlay Projects			0.00			0.00
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			35,126.00			47,986.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	1,784,622.00		1,784,622.00	1,482,464.00		1,482,464.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	1,784,622.00	0.00	1,784,622.00	1,482,464.00	0.00	1,482,464.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	4,232,642.93		4,232,642.93	3,097,863.00		3,097,863.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	78,105.57		78,105.57	78,105.57		78,105.57
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			0.00			0.00
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			1.0000			1.0000
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			0.00			0.00
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			273,977.77			294,663.09
6. Inflation Adjustment			1.0755			1.0444
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			1.0000			0.8887
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			294,663.09			273,493.99
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			294,663.09			273,493.99
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			84,930.36			78,800.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			244,858.73			242,679.99
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			6,200.06			8,315.03
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			91,130.42			87,115.03
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			238,658.68			234,364.96
14. Total Appropriations Subject to the Limit			91,130.42			
a. Local Revenues (Line D12b)						

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) 203,081.89
- 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) 1,534,570.27

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) 13.23%

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. 0.00
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) 75,307.38
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 113,041.57

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)	11,603.66
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)	199,952.61
9. Carry-Forward Adjustment (Part IV, Line F)	117,558.61
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	317,511.23
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	777,342.99
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	317,494.21
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	222,861.85
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	59,952.98
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	90,504.88
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	9,410.80
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)	621,149.03
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)	26,405.46
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)	76,103.54
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	346,231.93
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)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	2,547,457.67
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)	7.85%
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)	12.46%

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)	199,952.61
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(19,726.54)
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 (2.46%) times Part III, Line B19); zero if negative	117,558.61
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.46%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.46%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	117,558.61
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)	117,558.61

Approved indirect cost rate: 2.46%
Highest rate used in any program: 2.46%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3310	231,736.99	2,814.00	1.21%
01	3315	2,472.94	60.83	2.46%
01	3327	4,906.30	120.69	2.46%
01	3345	976.00	24.00	2.46%
01	3395	7,541.21	185.51	2.46%
01	6266	5,577.53	137.21	2.46%
01	6500	548,052.38	13,482.09	2.46%
01	6520	16,190.82	398.00	2.46%
01	6537	1,889.10	46.47	2.46%
01	6680	85,319.86	2,098.87	2.46%
01	6685	14,085.93	223.83	1.59%
01	7366	104,402.05	1,474.30	1.41%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		4,781.47	4,781.47
2. State Lottery Revenue	8560	3,060.78		1,300.00	4,360.78
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)		3,060.78	0.00	6,081.47	9,142.25
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
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			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		0.00	0.00	0.00	0.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	3,060.78	0.00	6,081.47	9,142.25
D. COMMENTS:					

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

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	14,554.93	4,700.00	5,799.14	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12							
3100 Alternative Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools							
3550 Community Day Schools							
3600 Juvenile Courts							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
4900 Other Supplemental Education				.25			
5000-5999 Special Education (allocated to 5001)	.15			.25	2,047.29		
6000 ROC/P					368.52		
Other Goals							
Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts			.25				
Other Funds							
Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	.15	0.00	.25	.50	2,415.81	0.00	0.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	T (
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		
1110	Regular Education, K-12	145,892.33	0.00	145,892.33	28,675.46		
3100	Alternative Schools	0.00	0.00	0.00	0.00		
3300	Independent Study Centers	0.00	0.00	0.00	0.00		
3400	Opportunity Schools	0.00	0.00	0.00	0.00		
3500	County Community Schools	0.00	0.00	0.00	0.00		
3550	Community Day Schools	0.00	0.00	0.00	0.00		
3600	Juvenile Courts	0.00	0.00	0.00	0.00		
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		
3800	Career Technical Education	0.00	0.00	0.00	0.00		
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		
4760	Bilingual	0.00	0.00	0.00	0.00		
4850	Migrant Education	0.00	0.00	0.00	0.00		
4900	Other Supplemental Education	62,112.81	2,350.00	64,462.81	12,670.31		
5000-5999	Special Education	892,879.32	7,264.51	900,143.83	176,925.25		
6000	Regional Occupational Ctr/Prg (ROC/P)	138,998.22	884.63	139,882.85	27,494.28		
Other Goals							
7110	Nonagency - Educational	55,668.13	0.00	55,668.13	10,941.69		
7150	Nonagency - Other	0.00	0.00	0.00	0.00		
8100	Community Services	9,696.93	0.00	9,696.93	1,905.95		
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		
8600	County Services to Districts	619,571.93	14,554.93	634,126.86	124,639.03		
Other Costs							
----	Food Services					0.00	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					0.00	
----	Other Outgo					0.00	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) times CAC, line E]		0.00	0.00	68,052.65		
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		
----	Total County School Service and Charter Schools Funds Expenditures	1,924,819.67	25,054.07	1,949,873.74	451,304.62	0.00	

Unaudited Actuals
2022-23
County School Service and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 818400)
Instructional Goals											
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1110	Regular Education, K-12	30,673.01	0.00	0.00	2,564.40	112,590.56	64.36	0.00			
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
3500	County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
3600	Juvenile Courts	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
4900	Other Supplemental Education	0.00	407.41	1,752.42	0.00	0.00	0.00	59,952.98			
5000-5999	Special Education	608,360.59	115,100.11	767.45	8,960.68	92,737.86	3,072.14	0.00			63,880.00
6000	ROC/P	138,998.22	0.00	0.00	0.00	0.00	0.00	0.00			
Other Goals											
7110	Nonagency - Educational	(688.83)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,793.06	11,560.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8100	Community Services		0.00	0.00	0.00	9,696.93	0.00		0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
8600	County Services to Districts		0.00	0.00	173,386.81	0.00	0.00	0.00		439,721.45	6,460.00
Total Direct Charged Costs		777,342.99	115,507.52	2,519.87	184,911.89	215,025.35	3,136.50	59,952.98	0.00	484,514.51	81,900.00

* Functions 7100-7199 for goals 810

Unaudited Actuals
2022-23
County School Service and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	2,350.00	0.00	0.00	2,350.00
5000-5999	Special Education (allocated to 5001)	2,350.00	4,914.51	0.00	7,264.51
6000	ROC/P	0.00	884.63	0.00	884.63
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	14,554.93	0.00	0.00	14,554.93
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		19,254.93	5,799.14	0.00	25,054.07

A. Central Administration Costs in County School Service and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	90,504.88
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	9,410.80
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	219,683.61
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	131,705.32
5	Total Central Administration Costs in County School Service and Charter Schools Funds	451,304.61
B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,924,819.67
2	Total Allocated Costs (from Form PCR, Column 2, Total)	25,054.07
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	1,949,873.74
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	346,231.93
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	346,231.93
D.	Total Direct Charged and Allocated Costs (B3 + C5)	2,296,105.67
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	19.66%

Unaudited Actuals
2022-23
County School Service and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)
Food Services (Objects 1000-5999, 6400-6920)	0.00			
Enterprise (Objects 1000-5999, 6400-6920)		0.00		
Facilities Acquisition & Construction (Objects 1000-6700)			0.00	
Other Outgo (Objects 1000 - 7999)				0.00
Total Other Costs	0.00	0.00	0.00	0.00

Description	2022-23 Actual	2023-24 Budget	% Diff.
SELPA Name: Sierra County (AW)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Mental Health Apportionment			0.00%
J. Federal IDEA Local Assistance Grants - Preschool			0.00%
K. Federal IDEA - Section 619 Preschool			0.00%
L. Other Federal Discretionary Grants			0.00%
M. Other Adjustments			0.00%
N. Total SELPA Revenues (Sum lines H through M)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Sierra County Office of Education (AW00)			0.0%
Sierra-Plumas Joint Unified (AW01)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

Current LEA:	46-10462-0000000 Sierra County Office of Education	
Selected SELPA:	AW	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	ID	DATE APPROVED
	SELPA-TITLE	(from Form SEA)
AW	Sierra County	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					85,870.96	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	12,389.95		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	73,481.01		
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		

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	85,870.96	85,870.96	0.00	0.00

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 24-003D

IN RECOGNITION OF OUTSTANDING SERVICE

WHEREAS, for over five decades, Mr. Michael Moore, dedicated his time, energy and expertise to the Sierra-Plumas Joint Unified School District. Mike began his career in Downieville as a mathematics and science teacher, where he worked for many years inspiring his students to love his subjects as much as he did. However, he was soon wanting to offer more of himself and eventually moved from the classroom into a teaching/principal position in Alleghany. He continued to teach his beloved math and science classes for several years. Having gotten his feet wet in administration, and finishing a tenure as the Alleghany School Principal, he eventually made a move back to Downieville to serve as the district superintendent. Eventually, he moved to Loyalton Schools, where he served as the principal of the middle school; and

WHEREAS, Mr. Moore's always wanted more for his students and would continue to go above and beyond to make sure that his kids had new and exciting opportunities. He enjoyed bringing his students outside to get hands-on experiences and share his knowledge of science. Mike would take trips to the Fort Bragg coast and go on extended walks in marshes and other waterways where the students would be given the opportunities that other mountain kids only dreamed of. He would continue to share the outdoors for many years to many generations. Mr. Moore was not only there for his students in his classroom, but would make sure that all of the kids in the school benefited from extra-curricular activities; and

WHEREAS, Mr. Mike Moore eventually decided that he need more and wanted to have an even a greater impact on students throughout the district. Mike became not only the superintendent of the Sierra-Plumas Joint Unified School District but, added the County Office of Education as well. One of his greatest achievements during this time was that he assisted in getting the new Pliocene Ridge School built; and

WHEREAS, when Mr. Moore was finally finished working with students, staff and families, he started a second career as a substitute, youth probation officer, forest service surveyor and a board member. Mike served many years on both the district and county board where he served as president for multiple terms; and

WHEREAS, Mike played a big part in many lives of the children and families of Sierra County. His family should be proud of the values that he instilled in hundreds of students that he directly impacted over the many years he served. He was always fully committed to his kids, their families and the district as a whole.

NOW THEREFORE, BE IT RESOLVED, that the Sierra-Plumas Joint Unified School District takes great pride in recognizing Michael Moore for distinguished service and acknowledge his commitment and dedication in the field of education. Mike passed away June 5, 2022. He will be greatly missed.

Dated this 12th day of September, 2023.

Sean Snider, District Superintendent

James Berardi, County Superintendent

Kelly Champion, President

Annie Tipton, Vice President

Dorie Gayner, Clerk

Christina Potter, Trustee

Patty Hall, Trustee

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 24-004D

IN RECOGNITION OF OUTSTANDING SERVICE

WHEREAS, Kathy Henson was hired in 1983 at Loyalton Elementary School. She quickly became a much-adored aide and cafeteria clerk. Over the years she worked in many different classrooms gaining experience at many different grade levels. Students loved to work with her, as she always had a kind and soft -spoken voice when helping students. Her kind and caring way to work and talk with students made her a favorite among many.

WHEREAS, Kathy was also a favorite among her fellow staff members. She is known for always being thoughtful to her fellow staff members, always thinking about them, bringing some of her best cooked desserts to celebrate staff birthdays and some of the most amazing vegetables from her garden. She was great at working with new teachers as well in the classrooms, offering helpful tips, and showing them the ropes.

NOW THEREFORE, BE IT RESOLVED, that the Sierra-Plumas Joint Unified School District takes great pride in recognizing Kathy Henson for distinguished service and acknowledge her commitment and dedication in the field of education.

Dated this 12th day of September, 2023.

Kelly Champion, President

Sean Snider, Superintendent

Annie Tipton, Vice President

Christina Potter, Trustee

Dorie Gayner, Clerk

Patty Hall, Trustee

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 24-005D

IN RECOGNITION OF OUTSTANDING SERVICE

WHEREAS, Richard Jaquez was hired as the maintenance man in May of 1989 at the old Loyalton Jr. High School. Not only did he keep the old jr. high building running he kept the gym in tip top shape for all of the sporting events, with just the right touch to keeping the gym floors waxed and ready.

WHEREAS, Later in his career Richard took over as head maintenance man of Loyalton Elementary School. Richard quickly became recognized for his intelligent and crafty way of fixing items around the school site. Richard was also known for his beautiful green lawns that were around the elementary school. Staff and students quickly learned which days were lawn days.

WHEREAS, Richard was not only known for being seen around campus' working on different items, but he could also be seen at many sporting events as the coach. His coaching career ranged from Little League to jr. high and the high school. Richard coached multiple basketball teams girls and boys at the jr. high and high school level, as well as high school baseball. Richard shared his love for another sport with skiing. Richard ran the Ski Club for several years for all of the school sites. In his coaching career he had multiple championship teams from Little League to High School. He was recognized as North Section Coach of the year in 2001 and 2004. For all of Richard's hard work and so much that he gave back to the schools and students Richard was recognized by receiving Alumni of the Year at LHS.

NOW THEREFORE, BE IT RESOLVED, that the Sierra-Plumas Joint Unified School District takes great pride in recognizing Richard Jaquez for his distinguished service and acknowledge his commitment to keeping our schools safe, well maintained, and his dedication in the field of sports and education.

Dated this 12th day of September, 2023.

Kelly Champion, President

Sean Snider, Superintendent

Annie Tipton, Vice President

Christina Potter, Trustee

Dorie Gayner, Clerk

Patty Hall, Trustee

	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)	4,098,558.97		4,098,558.97			4,408,000.17
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	410.57		410.57			410.57
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)	410.57		410.57	364.87		364.87
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)			410.57			364.87
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)	16,439.29		16,439.29	0.00		0.00
2. Timber Yield Tax (Object 8022)	10,838.68		10,838.68	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,444.04		2,444.04	0.00		0.00
4. Secured Roll Taxes (Object 8041)	2,391,948.45		2,391,948.45	3,053,238.00		3,053,238.00
5. Unsecured Roll Taxes (Object 8042)	77,278.49		77,278.49	0.00		0.00
6. Prior Years' Taxes (Object 8043)	3,831.40		3,831.40	0.00		0.00
7. Supplemental Taxes (Object 8044)	29,736.44		29,736.44	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	156,175.00		156,175.00	85,000.00		85,000.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	2,688,691.79	0.00	2,688,691.79	3,138,238.00	0.00	3,138,238.00
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)	2,688,691.79	0.00	2,688,691.79	3,138,238.00	0.00	3,138,238.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			45,758.78			52,675.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
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)	0.00	0.00	45,758.78	0.00	0.00	52,675.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	2,361,267.00		2,361,267.00	3,134,484.00		3,134,484.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	2,361,267.00	0.00	2,361,267.00	3,134,484.00	0.00	3,134,484.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals



Sierra-Plumas Joint Unified School District

**Unaudited Actuals
2022/23**

**September 12, 2023
Sean Snider/Superintendent**

Sierra-Plumas Joint Unified School District
Unaudited Actuals
2022/23

Student Attendance/Enrollment

Attendance:	2017/2018 P2	2018/2019 P2	2019/2020 P2	2020/2021 P2	2021/2022 P2	2022/2023 P2
Downieville Elementary	24.73	26.42	29.86	29.86	29.86	20.70
Downieville Jr. High	7.33	4.65	6.65	6.65	6.65	8.10
Downieville Sr. High	12.88	18.03	20.53	20.53	20.53	9.90
Loyalton Elementary	189.68	188.18	186.47	186.47	186.47	169.10
Loyalton 7-8	48.75	55.53	56.98	56.98	56.98	51.30
Loyalton 9-12	98.70	102.68	108.32	108.32	108.32	84.00
Sierra Pass	.76	.69	.64	.64	.64	8.10
District Total	382.83	396.18	409.30	409.30	409.30	351.20
Washoe Students	16.83	12.28	12.27	12.27	12.27	14.39
Supplemental Percent	39.23%	44.39%	47.33%	47.33%	47.33%	44.25%

Enrollment:	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS
Downieville Elementary	27	29	34	34	34	23
Downieville Jr. Sr. High	21	28	30	30	30	20
Loyalton Elementary	199 (+2TK)	201	205	205	205	190
Loyalton 7-8 grades	w/LHS	58	60	60	60	57
Loyalton High	157	111	112	112	112	95
Sierra Pass	3	1	1	1	1	9
District Total	407	428	442	442	442	394

General Fund Form 01:

HIGHLIGHTS

- ❖ Attendance/Enrollment for 2020/21 and 2021/22 utilizing FY2019/20 – P2 count
- ❖ Increased excess of revenues over expenditures approx. \$408k.
- ❖ COVID funding has been discontinued, remaining carryover continues as program allows.
- ❖ Forest Reserve Funding approved in 2021/22 and 2022/23.
- ❖ Cafeteria contribution from General fund decreased to approx. \$74k.
- ❖ Fund 40 contribution from General fund increased to \$750k.

Ending Fund Balance (SACS Fund 01, page 2.E & 2.F.)

Net decrease in operating fund balance is **(\$384,629)** for an ending fund balance of **\$4,973,600**.

Beginning Funding Balance 7/01/2022: \$ 5,358,229

Net decrease in Fund Balance: **(\$ 384,629)**

Ending Fund Balance: 6/30/2023: \$ 4,973,600

Components of Ending Fund Balance 2021-2022

- 1) Revolving Cash: \$ 4,100
- 2) Prepaid Items \$ 4,481
- 3) Restricted: \$1,721,117
- 4) Committed: OPEB \$ 207,903
- 5) REU: \$1,090,000
- 6) Unassigned: \$1,945,998



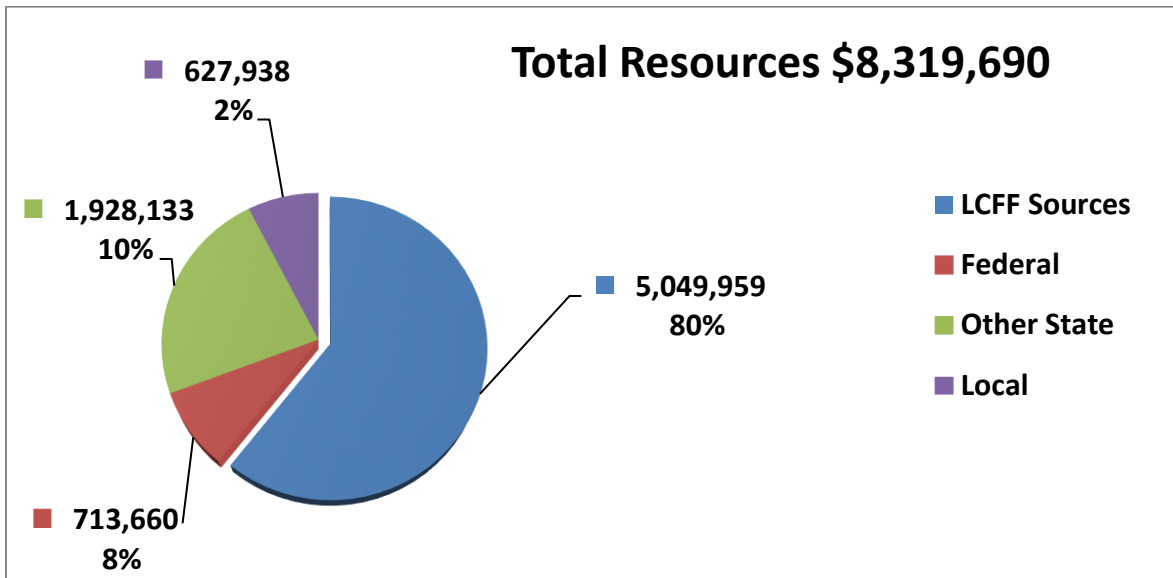
Sierra-Plumas Joint Unified School District
 Unaudited Actuals
 2022/23

REVENUE

Local Control Funding Formula

District's students are funded by grade level per ADA. In addition to the base rate, additional funding is provided for K-3 students and 9-12 students for Career Technical Education as well as supplemental funds for unduplicated students. Entitlement factors are as follows:

Unduplicated as % of Enrollment		Base Grade Span	Grade Span Adjust	Supplemental
Grades TK-3	ADA	9,166	953	20% of BGS X Undup Count of 45.67%
Grades 4-6	ADA	9,304		
Grades 7-8	ADA	9,580		
Grades 9-12	ADA	11,102	289	
Transportation Add-on of \$488,250				

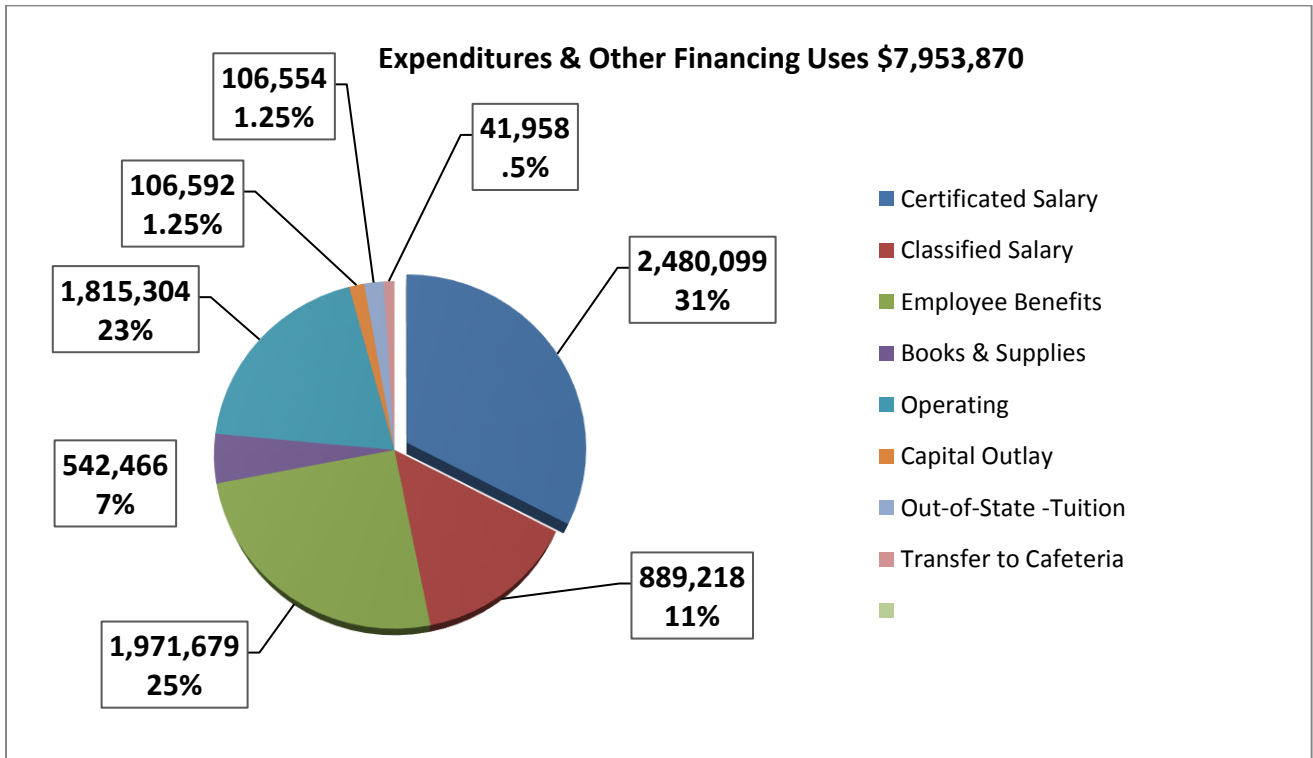


The chart below compares revenue for 2018-2019, 2019-2020, 2020-2021, 2021-2022 actuals, 2022-2023 unaudited actuals and 2023-2024 budget.

Description	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Unaudited Actuals	2023-2024 Budget
LCFF	\$5,002,712	\$5,097,589	\$4,694,735	\$6,515,753	\$5,049,959	\$6,272,722
Federal	455,809	467,318	879,502	651,202	713,660	492,702
Other State	583,586	374,726	901,979	849,329	1,928,133	603,286
Local	268,829	1,078,015	242,706	182,674	627,938	268,000
T/I State Fac. Fund						
Sale of Real Property						
Total	\$6,310,936	\$7,017,648	\$6,718,922	\$8,198,958	\$8,319,690	\$7,636,710

Sierra-Plumas Joint Unified School District
Unaudited Actuals
2022/23

Expenditures and Financing Uses



The chart below compares expenditures for 2018-2019, 2019-2020, 2020-2021, 2021-2022 actuals, 2022-2023 unaudited actuals and 2023-2024 budget.

Description	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Unaudited Actuals	2023-2024 Budget
Certificated	\$2,033,846	\$2,106,088	\$2,188,874	\$2,160,863	\$2,480,099	\$2,808,010
Classified	839,763	888,927	875,035	796,917	889,218	1,017,842
Benefits	1,609,349	1,603,186	1,753,051	1,628,729	1,971,679	2,029,871
Books & Supplies	310,436	372,503	189,687	396,366	542,466	278,843
Services & Operating	1,307,059	1,134,758	1,086,011	1,441,129	1,815,304	1,863,544
Capital Outlay	242,707	928,565	51,269	87,056	106,592	115,000
Outgo to Washoe	91,562	86,863	122,511	71,977	106,554	104,450
Trfr to Special Reserve	-0-	-0-	-0-	-0-	-0-	-0-
Trfr to Cafeteria	68,867	96,760	70,880	73,435	41,958	111,053
Trfr to Capital Projects	-0-	-0-	-0-	-0-	750,000	750,000
Total	\$6,503,589	\$7,217,650	\$6,337,318	\$6,656,472	\$8,597,278	\$9,078,613

➤ Transportation

Sierra-Plumas Joint Unified School District
 Unaudited Actuals
 2022/23

Home-to-School transportation agreement with Plumas Unified has saved the district over \$300,000 each of the last three years. However, the law requires that LEA's spend as much on home-to-school as they did in fiscal year 2013-14 or up to LCFF state transportation allocation.

Maintenance of Effort IS NOT met.

<u>Home-to-School Cost</u>	
▪ Sierra Transportation, DVL	\$ 174,000
▪ In-House/LYTN	<u>\$ 203,063</u>
	\$ 377,063
▪ LCFF allocation	\$488,250



NOTE: While the Maintenance of Effort for Transportation was not met financially the level of service to the communities we serve has been maintained. We were able to meet the same level of service required and reduce expenditures in meeting that goal.

- Classroom Compensation, Form CEA, per Ed Code 41374
 - Minimum percent of current cost expended for classroom is 55%: District's is 55.03%

- Debt
 - Net Pension Liability: \$ 207,903 FYE 6/30/2023
 - Net OPEB obligation: \$ 207,903
 - Compensated Absences: \$ 17,497

- Indirect Cost Preliminary Rate:
 - Fiscal Year 2018-2019: 3.92%
 - Fiscal Year 2019-2020: 5.22%
 - Fiscal Year 2020-2021: 6.07%
 - Fiscal Year 2021-2022: 6.11%
 - Fiscal Year 2022-2023: 7.10%
 - Fiscal Year 2023-2024: 10.19% proposed

- Lottery:
 - NonProp20
 - Funded at \$170 per ADA
 - Computers and technology material
 - Technology contracted services
 - Field trip transportation
 - Prop20
 - Funded at \$67 ADA
 - Instructional textbooks

- No Child Left Behind Maintenance of Effort (MOE)
 - Required effort: \$12,411
 - Expenditure per ADA \$15,879 MOE Met

Sierra-Plumas Joint Unified School District
 Unaudited Actuals
 2022/23

OTHER FUNDS

Cafeteria Fund 13:

Contribution to the child nutrition fund does not include district office staff time or the programs share of utilities cost. The cost per meal calculations include cafeteria staff salaries and benefits. The general fund contributed a total of \$41,958 of which approximately \$27,692 was Downieville's share and \$14,266 for Loyalton.

	<u>Downieville</u>				
<u>Meals Served</u>	<u>18-19</u>	<u>19/20</u>	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>
Breakfast	3,289	3,518	1,937	2,685	2,883
Lunch	4,881	5,438	3,489	3,385	4,132
<u>Cost Per Meal</u>					
Breakfast	\$2.93	\$5.83	\$7.62	\$6.88	\$6.35
Lunch	\$6.97	\$5.90	\$7.63	\$7.32	\$9.86
\$7.32					

	<u>Loyalton</u>				
<u>Meals Served</u>					
Breakfast	7,381	6,995	6,359	5,958	6,070
Lunch	18,820	17,398	13,830	12,215	17,739
<u>Cost Per Meal</u>					
Breakfast	\$3.10	\$3.79	\$4.73	\$6.42	\$5.82
Lunch	\$5.66	\$3.89	\$5.77	\$8.34	\$5.67

County School Facilities Fund 35 – No activity during 2022-2023

Special Reserve Fund 40 for Capital Outlay Projects



The Downieville Capital projects, Fund 40, Resource 9036 had a BFB of \$70,086 and received a contribution from the General Fund of \$250,000 with expenditures of \$39,978. The Downieville Capital Projects has an ending fund balance of \$280,107 for 2022/2023. The LHS Capital projects had a BFB of \$43,007 and a General Fund contribution of \$250,000 with expenditures of \$35,486 during 2022-2023. The ending fund balance of \$257,521 for 2022/2023. The LES Capital projects, Resource 9038 had no BFB and received a General Fund Contribution of \$250,000 with no expenditure activity in 2022-2023. The LES Capital Projects will have an ending fund balance of \$250,000. Individual Resource codes have been established within Fund 40 in order to properly track and separate expenditures for each capital project.

Fund 40 Ending Fund Balance, as of June 30, 2023:

○ Resource 9036	DVL Capital Outlay Projects	\$ 280,107
○ Resource 9037	LHS Capital Outlay Projects	\$ 257,521
○ <u>Resource 9038</u>	<u>LES Capital Outlay Projects</u>	<u>\$ 250,000</u>
		<u>\$787,628</u>

Sierra-Plumas Joint Unified School District
Unaudited Actuals
2022/23

Foundation Private-Purpose Trust Fund 73

The Scholarship started in 1986 for the purpose to award one scholarship to a qualified Loyalton High School student. Mr. Peter Bechen has continued his generous gift of stocks for the benefit of our students. The Bechen scholarship fund for 22/23 provided four (4) scholarship awards totaling \$25,000: 2 @ \$4,500, 1 @ \$6,500 and 1 @ \$9,500. Ending Fund Balance, at fair market value, as of June 30, 2023, is \$866,193.

Edna Gottardi Scholarship Private-Purpose Trust Fund 78

The Edna Gottardi Scholarship was transferred to the District in August 2019 for the purpose to award selected qualified Loyalton High School student(s). Ms. Debbie Smith gifted \$8,017 for the benefit of our students. Guidelines will follow the requirements for the Bechen Scholarship until exhausted. In 22/23 the Gottardi Scholarship fund had one award of \$500. The remaining balance at 6/30/2023 is \$7,016 and will carry over to the 2023/2024 fiscal year.



Gen Fund Budget Comparison Worksheet

		Unrestricted				Restricted				Total					
Year:	22/23	22/23	Pos (Neg)	%	22/23	22/23	Pos (Neg)	%	22/23	22/23	Pos (Neg)	%			
Period:	Estimated	Unaudited	Difference	Change	Estimated	Unaudited	Difference	Change	Estimated	Unaudited	Difference	Change			
	Actuals	Actuals			Actuals	Actuals			Actuals	Actuals					
Revenues															
LCFF Revenues	8010-8099	6,275,730	5,049,959	(1,225,771)	-19.53%	1	-	-	-	6,275,730	5,049,959	(1,225,771)	-19.53%		
Federal Revenues	8100-8299	341,000	416,392	75,392	22.11%	2	833,127	297,268	(535,859)	-64.32%	10	1,174,127	713,660	(460,467)	-39.22%
State Revenues	8300-8599	78,745	61,013	(17,732)	-22.52%	3	1,152,376	1,867,120	714,744	62.02%	11	1,231,121	1,928,133	697,012	56.62%
Local Revenues	8600-8799	268,000	180,153	(87,847)	-32.78%	4	465,035	447,785	(17,250)	-3.71%		733,035	627,938	(105,097)	-14.34%
Total Revenues		6,963,475	5,707,517	(1,255,958)	-18.04%		2,450,538	2,612,173	161,635	6.60%		9,414,013	8,319,690	(1,094,323)	-11.62%
Expenditures															
Certificated Salaries	1000-1999	2,259,455	2,162,330	(97,125)	-4.30%		622,342	317,769	(304,573)	-48.94%	12	2,881,797	2,480,099	(401,698)	-13.94%
Classified Salaries	2000-2999	845,414	760,890	(84,524)	-10.00%		231,918	128,328	(103,590)	-44.67%	13	1,077,332	889,218	(188,114)	-17.46%
Benefits & Taxes	3000-3999	1,552,237	1,384,974	(167,263)	-10.78%		621,561	586,705	(34,856)	-5.61%		2,173,798	1,971,679	(202,119)	-9.30%
Materials & Supplies	4000-4999	427,404	344,270	(83,134)	-19.45%	5	387,945	198,196	(189,749)	-48.91%	14	815,349	542,466	(272,883)	-33.47%
Operating Expenditures	5000-5999	1,693,242	1,672,208	(21,034)	-1.24%		1,053,749	143,096	(910,653)	-86.42%	15	2,746,991	1,815,304	(931,687)	-33.92%
Capital Outlay	6000-6599	288,000	61,370	(226,630)	-78.69%	6	72,972	45,222	(27,750)	-38.03%	16	360,972	106,592	(254,380)	-70.47%
Other Outgo	7100-7299, 7400-7499	104,450	106,554	2,104	2.01%		-	-	-			104,450	106,554	2,104	2.01%
Other Outgo	7300-7399	(79,954)	(28,368)	51,586	-64.52%	7	79,954	28,373	(51,581)	-64.51%	7	-	5	5	
Total Expenditures		7,090,248	6,464,228	(626,020)	-8.83%		3,070,441	1,447,689	(1,622,752)	-52.85%		10,160,689	7,911,917	(2,248,772)	-22.13%
Rev less Exp		(126,773)	(756,711)	(629,938)	496.90%		(619,903)	1,164,484	1,784,387	-287.85%		(746,676)	407,773	1,154,449	-154.61%
Other Sources/Uses															
Transfers In	8910-8979	-	-	-			-	-	-			-	-	-	
Contributions	8980-8999	(233,992)	(186,656)	47,336	-20.23%	8	233,992	186,656	(47,336)	-20.23%	8	-	-	-	
Transfers Out	7610-7699	115,713	791,958	676,245	584.42%	9	-	-	-			115,713	791,958	676,245	584.42%
Total Other Sources		(349,705)	(978,614)	(628,909)	179.84%		233,992	186,656	(47,336)	-20.23%		(115,713)	(791,958)	(676,245)	584.42%
Change in Fund Bal		(476,478)	(1,735,325)	(1,258,847)	264.20%		(385,911)	1,351,140	1,737,051	-450.12%		(862,389)	(384,185)	478,204	-55.45%
Beg Fund Bal		4,988,251	4,988,251	-	0.00%		385,911	369,977	(15,934)	-4.13%		5,374,162	5,358,228	(15,934)	-0.30%
Adjustments		-	-	-			-	-	-			-	-	-	
Adj Beg Fund Bal		3,301,340	4,988,251	-	0.00%		385,911	369,977	(15,934)	-4.13%		5,374,162	5,358,228	(15,934)	-0.30%
End Fund Bal		2,824,862	3,252,926	(1,258,847)	-44.56%		-	1,721,117	1,721,117			4,511,773	4,974,043	462,270	10.25%
Non Spendable		3,400	4,100	700			3,400	4,100	700			3,400	4,100	700	
Prepaid Items		-	4,481	4,481			-	4,481	4,481			-	4,481	4,481	
Restricted		-	-	-			-	369,977	369,977			-	369,977	369,977	
Committed		-	-	-			-	-	-			-	-	-	
OPEB		207,903	207,903	-			-	-	-			207,903	207,903	-	
Assigned		-	-	-			-	-	-			-	-	-	
Deferred Maintenance		-	-	-			-	-	-			-	-	-	
REU		1,280,000	1,090,000	(190,000)			-	-	-			1,280,000	1,090,000	(190,000)	-14.84%
Unassigned		1,333,559	1,946,442	(1,258,847)	-94.40%		-	1,351,140	1,351,140			3,020,470	3,297,582	92,293	3.06%

REU is: 12.5% 12.5%

Tickmark Legend

1	Unrestricted Local Control Funding revenue reduced approx (\$1.056M) for base allowance, property tax reduced approx (\$347k), ERAF increased approx \$71k, EPA increased approx \$106k.
2	Unrestricted Federal revenues increased approx \$75k due to Forest Reserve funding.
3	Unrestricted State revenues reduced approx (\$1k) for Mandated Costs, reduced approx (\$17k) for lottery.
4	Unrestricted Local revenues reduced approx (\$3k) for facilities rental use, increased approx \$45k for interest, reduced approx (\$127k) for interagency services, other revenue reduced approx (\$3k)
5	Unrestricted Materials & supplies reduced approx (\$2k) for textbooks, classroom supplies & paper reduced approx (\$37k), custodial supplies reduced approx (\$3k), office supplies reduced approx (\$7k), vehicle & fuel exp reduced approx (\$20k), equipment reduced approx (\$14k)
6	Unrestricted Capital outlay reduced approx (\$106k) for building improvements, reduced approx (\$66k) for equipment, reduced approx (\$55k) for equipment replacement.
7	Unrestricted/Restricted indirect costs increased approx \$51k
8	Unrestricted contribution to Restricted sources reduced approx (\$42k) for Title I, reduced approx (\$5k) for Ag Voc Ed Grant
9	Unrestricted Transfers out reduced approx (\$74k) to cafeteria program, increased approx \$750k to Fund 40 Capital Improvements.
10	Restricted Federal revenue reduced approx (\$510k) for COVID, Perkins reduced approx (\$1k), Title II increased approx \$5k, ARP reduced approx (\$2k), REAP/SRSA reduced approx (\$28k)
11	Restricted State revenue increased approx \$177k for Expanded Learning, UPK reduced approx (\$38k), Early Teacher Education increase approx \$205k, Arts & Music BG increased approx \$246k, STRS on Behalf increase approx \$125k
12	Restricted Certificated salaries reduced approx (\$344k) for COVID, Title I reduced approx (\$1k), REAP/SRSA reduced approx (\$4k), UPK reduced approx (\$28k), Early Teacher Education increased approx \$100k, Ag Voc Ed reduced approx (\$1k), North State Together reduced approx (\$3k), MHSSA reduced approx (\$24k)
13	Restricted Classified salaries reduced approx (\$16k) for Title I, reduced approx (\$99k) for COVID, increased approx \$15k for Early Teacher Education, reduced approx (\$3k) for Farm to School.
14	Restrict Materials & Supplies reduced approx (\$4k) for Title I, reduced approx (\$90k) for COVID, reduced approx (\$1k) for Perkins, reduced approx (\$2k) for ARP, reduced approx (\$6k) for REAP/SRSA, reduced approx (\$1k) for UPK, increased approx \$3k for Early Teacher Edn, reduced approx (\$30k) for Lottery, reduced approx (\$3k) for Ag Voc Ed, reduced approx (\$3k) for Ethnic Studies, increased approx \$11k for NST, reduced approx (\$3k) for music program, reduced approx (\$70k) for MHSSA, reduced approx (\$2k) for Farm to School, increased approx \$11k for K12 Strong Workforce.
15	Restricted Operating Expenditures reduced approx (\$62k) for Expanded Learning, reduced approx (\$69k) for COVID, increased approx \$4k for Title II, reduced approx (\$15k) for REAP/SRSA, increased approx \$8k for Early Teacher Edn, decreased approx (\$114k) for Educator Effectiveness, reduced approx (\$2k) for Ag Voc Ed, reduced approx (\$20k) for A-G, reduced approx (\$94k) for Learning Recovery, reduced approx (\$305k) for increased approx \$8k for Every 15 minutes, reduced approx (\$235k) for MHSSA, reduced approx (\$15k) for K12 Strong Workforce.
16	Restricted Capital Outley reduced approx (\$10k) for kitchen infrastructure, reduced approx (\$18k) for Farm to School
17	
18	
19	
20	

G = General
Ledger Data; S =
Supplemental
Data

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

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

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,049,958.79	0.00	5,049,958.79	6,272,722.00	0.00	6,272,722.00	24.2%
2) Federal Revenue		8100-8299	416,392.38	296,825.63	713,218.01	341,000.00	151,702.00	492,702.00	-30.9%
3) Other State Revenue		8300-8599	61,013.48	1,867,119.91	1,928,133.39	78,745.00	524,541.00	603,286.00	-68.7%
4) Other Local Revenue		8600-8799	180,152.77	447,784.97	627,937.74	268,000.00	0.00	268,000.00	-57.3%
5) TOTAL, REVENUES			5,707,517.42	2,611,730.51	8,319,247.93	6,960,467.00	676,243.00	7,636,710.00	-8.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,162,329.67	317,768.79	2,480,098.46	2,599,499.00	208,511.00	2,808,010.00	13.2%
2) Classified Salaries		2000-2999	760,890.59	128,328.52	889,219.11	895,982.00	121,860.00	1,017,842.00	14.5%
3) Employee Benefits		3000-3999	1,384,974.09	586,705.07	1,971,679.16	1,632,478.00	397,393.00	2,029,871.00	3.0%
4) Books and Supplies		4000-4999	344,269.87	198,195.72	542,465.59	229,895.00	48,948.00	278,843.00	-48.6%
5) Services and Other Operating Expenditures		5000-5999	1,672,208.47	143,096.52	1,815,304.99	1,750,663.00	112,881.00	1,863,544.00	2.7%
6) Capital Outlay		6000-6999	61,370.58	45,221.95	106,592.53	115,000.00	0.00	115,000.00	7.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	106,553.83	0.00	106,553.83	104,450.00	0.00	104,450.00	-2.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(27,925.62)	27,930.66	5.04	(15,034.00)	15,034.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			6,464,671.48	1,447,247.23	7,911,918.71	7,312,933.00	904,627.00	8,217,560.00	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(757,154.06)	1,164,483.28	407,329.22	(352,466.00)	(228,384.00)	(580,850.00)	-242.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	791,958.29	0.00	791,958.29	861,053.00	0.00	861,053.00	8.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(186,655.86)	186,655.86	0.00	(228,384.00)	228,384.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(978,614.15)	186,655.86	(791,958.29)	(1,089,437.00)	228,384.00	(861,053.00)	8.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,735,768.21)	1,351,139.14	(384,629.07)	(1,441,903.00)	0.00	(1,441,903.00)	274.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,988,251.20	369,977.95	5,358,229.15	3,252,482.99	1,721,117.09	4,973,600.08	-7.2%
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)			4,988,251.20	369,977.95	5,358,229.15	3,252,482.99	1,721,117.09	4,973,600.08	-7.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,988,251.20	369,977.95	5,358,229.15	3,252,482.99	1,721,117.09	4,973,600.08	-7.2%
2) Ending Balance, June 30 (E + F1e)			3,252,482.99	1,721,117.09	4,973,600.08	1,810,579.99	1,721,117.09	3,531,697.08	-29.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,100.00	0.00	4,100.00	3,400.00	0.00	3,400.00	-17.1%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	4,481.00	0.00	4,481.00	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	1,721,117.09	1,721,117.09	0.00	1,721,117.09	1,721,117.09	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	207,903.00	0.00	207,903.00	207,903.00	0.00	207,903.00	0.0%
OPEB	0000	9760	207,903.00		207,903.00			0.00	
OPEB	0000	9760			0.00	207,903.00		207,903.00	
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	1,090,000.00	0.00	1,090,000.00	1,090,000.00	0.00	1,090,000.00	0.0%
Unassigned/Unappropriated Amount		9790	1,945,998.99	0.00	1,945,998.99	509,276.99	0.00	509,276.99	-73.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,058,740.05	667,631.54	4,726,371.59				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	4,100.00	0.00	4,100.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	8,088.91	7,880.00	15,968.91				
4) Due from Grantor Government		9290	0.00	1,251,915.85	1,251,915.85				

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	4,481.00	0.00	4,481.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			4,075,409.96	1,927,427.39	6,002,837.35				
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	615,314.97	27,596.56	642,911.53				
2) Due to Grantor Governments		9590	207,612.00	810.38	208,422.38				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	177,903.36	177,903.36				
6) TOTAL, LIABILITIES			822,926.97	206,310.30	1,029,237.27				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,252,482.99	1,721,117.09	4,973,600.08				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,886,792.00	0.00	1,886,792.00	3,134,484.00	0.00	3,134,484.00	66.1%
Education Protection Account State Aid - Current Year		8012	474,475.00	0.00	474,475.00	0.00	0.00	0.00	-100.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	16,439.29	0.00	16,439.29	0.00	0.00	0.00	-100.0%
Timber Yield Tax		8022	10,838.68	0.00	10,838.68	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	2,444.04	0.00	2,444.04	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	2,391,948.45	0.00	2,391,948.45	3,053,238.00	0.00	3,053,238.00	27.6%
Unsecured Roll Taxes		8042	77,278.49	0.00	77,278.49	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8043	3,831.40	0.00	3,831.40	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	29,736.44	0.00	29,736.44	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	156,175.00	0.00	156,175.00	85,000.00	0.00	85,000.00	-45.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			5,049,958.79	0.00	5,049,958.79	6,272,722.00	0.00	6,272,722.00	24.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	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			5,049,958.79	0.00	5,049,958.79	6,272,722.00	0.00	6,272,722.00	24.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	416,392.38	0.00	416,392.38	341,000.00	0.00	341,000.00	-18.1%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		96,894.17	96,894.17		96,894.00	96,894.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title II, Part A, Supporting Effective Instruction	4035	8290		17,532.10	17,532.10		13,108.00	13,108.00	-25.2%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		9,567.45	9,567.45		10,000.00	10,000.00	4.5%
Career and Technical Education	3500-3599	8290		2,186.00	2,186.00		5,071.00	5,071.00	132.0%
All Other Federal Revenue	All Other	8290	0.00	170,645.91	170,645.91	0.00	26,629.00	26,629.00	-84.4%
TOTAL, FEDERAL REVENUE			416,392.38	296,825.63	713,218.01	341,000.00	151,702.00	492,702.00	-30.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	16,567.00	0.00	16,567.00	17,350.00	0.00	17,350.00	4.7%
Lottery - Unrestricted and Instructional Materials		8560	44,446.48	26,605.00	71,051.48	61,395.00	26,605.00	88,000.00	23.9%
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	1,840,514.91	1,840,514.91	0.00	497,936.00	497,936.00	-72.9%
TOTAL, OTHER STATE REVENUE			61,013.48	1,867,119.91	1,928,133.39	78,745.00	524,541.00	603,286.00	-68.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	3,253.50	0.00	3,253.50	6,500.00	0.00	6,500.00	99.8%
Interest		8660	105,300.18	0.00	105,300.18	60,000.00	0.00	60,000.00	-43.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	63,056.93	0.00	63,056.93	189,500.00	0.00	189,500.00	200.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	8,542.16	447,784.97	456,327.13	12,000.00	0.00	12,000.00	-97.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		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			180,152.77	447,784.97	627,937.74	268,000.00	0.00	268,000.00	-57.3%
TOTAL, REVENUES			5,707,517.42	2,611,730.51	8,319,247.93	6,960,467.00	676,243.00	7,636,710.00	-8.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,902,025.47	302,833.79	2,204,859.26	2,195,055.00	181,511.00	2,376,566.00	7.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	260,304.20	14,935.00	275,239.20	404,444.00	27,000.00	431,444.00	56.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,162,329.67	317,768.79	2,480,098.46	2,599,499.00	208,511.00	2,808,010.00	13.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	146,180.46	97,150.78	243,331.24	179,675.00	101,860.00	281,535.00	15.7%
Classified Support Salaries		2200	415,209.56	31,177.74	446,387.30	505,428.00	0.00	505,428.00	13.2%
Classified Supervisors' and Administrators' Salaries		2300	2,430.00	0.00	2,430.00	2,700.00	0.00	2,700.00	11.1%
Clerical, Technical and Office Salaries		2400	195,164.07	0.00	195,164.07	202,902.00	0.00	202,902.00	4.0%
Other Classified Salaries		2900	1,906.50	0.00	1,906.50	5,277.00	20,000.00	25,277.00	1,225.8%
TOTAL, CLASSIFIED SALARIES			760,890.59	128,328.52	889,219.11	895,982.00	121,860.00	1,017,842.00	14.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	378,042.36	436,269.33	814,311.69	490,592.00	247,327.00	737,919.00	-9.4%
PERS		3201-3202	150,222.98	28,340.47	178,563.45	201,327.00	65,584.00	266,911.00	49.5%
OASDI/Medicare/Alternative		3301-3302	88,398.11	14,463.43	102,861.54	104,379.00	12,515.00	116,894.00	13.6%
Health and Welfare Benefits		3401-3402	601,116.77	88,549.42	689,666.19	645,903.00	58,707.00	704,610.00	2.2%
Unemployment Insurance		3501-3502	15,165.55	2,230.50	17,396.05	17,738.00	1,656.00	19,394.00	11.5%
Workers' Compensation		3601-3602	99,418.70	16,851.92	116,270.62	119,928.00	11,604.00	131,532.00	13.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	52,609.62	0.00	52,609.62	52,611.00	0.00	52,611.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,384,974.09	586,705.07	1,971,679.16	1,632,478.00	397,393.00	2,029,871.00	3.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	153,509.45	82,169.95	235,679.40	0.00	26,605.00	26,605.00	-88.7%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	154,787.59	39,797.43	194,585.02	171,000.00	22,343.00	193,343.00	-0.6%
Noncapitalized Equipment		4400	35,972.83	76,228.34	112,201.17	58,895.00	0.00	58,895.00	-47.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			344,269.87	198,195.72	542,465.59	229,895.00	48,948.00	278,843.00	-48.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	174,000.00	0.00	174,000.00	185,000.00	0.00	185,000.00	6.3%
Travel and Conferences		5200	12,885.97	40,571.77	53,457.74	8,000.00	47,802.00	55,802.00	4.4%
Dues and Memberships		5300	9,058.00	0.00	9,058.00	10,129.00	0.00	10,129.00	11.8%
Insurance		5400 - 5450	207,851.59	0.00	207,851.59	210,000.00	0.00	210,000.00	1.0%
Operations and Housekeeping Services		5500	380,283.33	6,881.90	387,165.23	412,000.00	5,000.00	417,000.00	7.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	72,570.85	2,104.97	74,675.82	82,000.00	1,500.00	83,500.00	11.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	796,405.44	70,085.20	866,490.64	817,959.00	58,579.00	876,538.00	1.2%
Communications		5900	19,153.29	23,452.68	42,605.97	25,575.00	0.00	25,575.00	-40.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,672,208.47	143,096.52	1,815,304.99	1,750,663.00	112,881.00	1,863,544.00	2.7%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	19,728.34	29,869.79	49,598.13	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	41,642.24	0.00	41,642.24	60,000.00	0.00	60,000.00	44.1%
Equipment Replacement		6500	0.00	15,352.16	15,352.16	55,000.00	0.00	55,000.00	258.3%
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			61,370.58	45,221.95	106,592.53	115,000.00	0.00	115,000.00	7.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	106,553.83	0.00	106,553.83	104,450.00	0.00	104,450.00	-2.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			106,553.83	0.00	106,553.83	104,450.00	0.00	104,450.00	-2.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(27,925.62)	27,930.66	5.04	(15,034.00)	15,034.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(27,925.62)	27,930.66	5.04	(15,034.00)	15,034.00	0.00	-100.0%
TOTAL, EXPENDITURES			6,464,671.48	1,447,247.23	7,911,918.71	7,312,933.00	904,627.00	8,217,560.00	3.9%
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	41,958.29	0.00	41,958.29	111,053.00	0.00	111,053.00	164.7%
Other Authorized Interfund Transfers Out		7619	750,000.00	0.00	750,000.00	750,000.00	0.00	750,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			791,958.29	0.00	791,958.29	861,053.00	0.00	861,053.00	8.7%
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									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(186,655.86)	186,655.86	0.00	(228,384.00)	228,384.00	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			(186,655.86)	186,655.86	0.00	(228,384.00)	228,384.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(978,614.15)	186,655.86	(791,958.29)	(1,089,437.00)	228,384.00	(861,053.00)	8.7%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,049,958.79	0.00	5,049,958.79	6,272,722.00	0.00	6,272,722.00	24.2%
2) Federal Revenue		8100-8299	416,392.38	296,825.63	713,218.01	341,000.00	151,702.00	492,702.00	-30.9%
3) Other State Revenue		8300-8599	61,013.48	1,867,119.91	1,928,133.39	78,745.00	524,541.00	603,286.00	-68.7%
4) Other Local Revenue		8600-8799	180,152.77	447,784.97	627,937.74	268,000.00	0.00	268,000.00	-57.3%
5) TOTAL, REVENUES			5,707,517.42	2,611,730.51	8,319,247.93	6,960,467.00	676,243.00	7,636,710.00	-8.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	3,233,124.01	1,220,182.47	4,453,306.48	3,573,358.00	731,729.00	4,305,087.00	-3.3%
2) Instruction - Related Services		2000-2999	654,134.88	62,458.23	716,593.11	839,708.00	51,536.00	891,244.00	24.4%
3) Pupil Services		3000-3999	388,495.26	1,669.07	390,164.33	502,526.00	66,907.00	569,433.00	45.9%
4) Ancillary Services		4000-4999	72,746.33	0.00	72,746.33	91,066.00	2,000.00	93,066.00	27.9%
5) Community Services		5000-5999	500.00	0.00	500.00	0.00	0.00	0.00	-100.0%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	925,056.31	49,348.54	974,404.85	981,360.00	47,455.00	1,028,815.00	5.6%
8) Plant Services		8000-8999	1,084,060.86	113,588.92	1,197,649.78	1,220,465.00	5,000.00	1,225,465.00	2.3%
9) Other Outgo		9000-9999 Except 7600-7699	106,553.83	0.00	106,553.83	104,450.00	0.00	104,450.00	-2.0%
10) TOTAL, EXPENDITURES			6,464,671.48	1,447,247.23	7,911,918.71	7,312,933.00	904,627.00	8,217,560.00	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(757,154.06)	1,164,483.28	407,329.22	(352,466.00)	(228,384.00)	(580,850.00)	-242.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	791,958.29	0.00	791,958.29	861,053.00	0.00	861,053.00	8.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(186,655.86)	186,655.86	0.00	(228,384.00)	228,384.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(978,614.15)	186,655.86	(791,958.29)	(1,089,437.00)	228,384.00	(861,053.00)	8.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,735,768.21)	1,351,139.14	(384,629.07)	(1,441,903.00)	0.00	(1,441,903.00)	274.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,988,251.20	369,977.95	5,358,229.15	3,252,482.99	1,721,117.09	4,973,600.08	-7.2%
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)			4,988,251.20	369,977.95	5,358,229.15	3,252,482.99	1,721,117.09	4,973,600.08	-7.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,988,251.20	369,977.95	5,358,229.15	3,252,482.99	1,721,117.09	4,973,600.08	-7.2%
2) Ending Balance, June 30 (E + F1e)			3,252,482.99	1,721,117.09	4,973,600.08	1,810,579.99	1,721,117.09	3,531,697.08	-29.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,100.00	0.00	4,100.00	3,400.00	0.00	3,400.00	-17.1%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	4,481.00	0.00	4,481.00	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	1,721,117.09	1,721,117.09	0.00	1,721,117.09	1,721,117.09	0.0%
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	207,903.00	0.00	207,903.00	207,903.00	0.00	207,903.00	0.0%
OPEB	0000	9760	207,903.00		207,903.00			0.00	
OPEB	0000	9760			0.00	207,903.00		207,903.00	
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	1,090,000.00	0.00	1,090,000.00	1,090,000.00	0.00	1,090,000.00	0.0%
Unassigned/Unappropriated Amount		9790	1,945,998.99	0.00	1,945,998.99	509,276.99	0.00	509,276.99	-73.8%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	242,128.00	242,128.00
6266	Educator Effectiveness, FY 2021-22	122,818.60	122,818.60
6300	Lottery: Instructional Materials	29,836.06	29,836.06
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	246,515.00	246,515.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	9,647.84	9,647.84
7412	A-G Access/Success Grant	14,153.00	14,153.00
7413	A-G Learning Loss Mitigation Grant	5,306.00	5,306.00
7435	Learning Recovery Emergency Block Grant	404,818.00	404,818.00
7810	Other Restricted State	302,932.55	302,932.55
9010	Other Restricted Local	342,962.04	342,962.04
Total, Restricted Balance		1,721,117.09	1,721,117.09

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	97,419.15	95,000.00	-2.5%
3) Other State Revenue		8300-8599	93,792.97	8,000.00	-91.5%
4) Other Local Revenue		8600-8799	(72.47)	20,100.00	-27,835.6%
5) TOTAL, REVENUES			191,139.65	123,100.00	-35.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	99,945.54	105,777.00	5.8%
3) Employee Benefits		3000-3999	49,993.89	50,976.00	2.0%
4) Books and Supplies		4000-4999	86,547.04	70,000.00	-19.1%
5) Services and Other Operating Expenditures		5000-5999	5,759.37	7,400.00	28.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			242,245.84	234,153.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(51,106.19)	(111,053.00)	117.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	41,958.29	111,053.00	164.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			41,958.29	111,053.00	164.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,147.90)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,355.90	208.00	-97.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,355.90	208.00	-97.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,355.90	208.00	-97.8%
2) Ending Balance, June 30 (E + F1e)			208.00	208.00	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	208.00	208.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(37,173.35)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
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	37,381.35		
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			208.00		
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)			208.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	88,457.05	85,000.00	-3.9%
Donated Food Commodities		8221	8,962.10	10,000.00	11.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			97,419.15	95,000.00	-2.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	93,792.97	8,000.00	-91.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			93,792.97	8,000.00	-91.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	340.75	20,000.00	5,769.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(413.22)	100.00	-124.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(72.47)	20,100.00	-27,835.6%
TOTAL, REVENUES			191,139.65	123,100.00	-35.6%
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	99,945.54	105,777.00	5.8%
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			99,945.54	105,777.00	5.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	21,102.57	21,628.00	2.5%
OASDI/Medicare/Alternative		3301-3302	7,410.36	7,702.00	3.9%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	17,536.60	17,537.00	0.0%
Unemployment Insurance		3501-3502	499.72	529.00	5.9%
Workers' Compensation		3601-3602	3,444.64	3,580.00	3.9%
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			49,993.89	50,976.00	2.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,019.55	8,000.00	32.9%
Noncapitalized Equipment		4400	4,783.64	2,000.00	-58.2%
Food		4700	75,743.85	60,000.00	-20.8%
TOTAL, BOOKS AND SUPPLIES			86,547.04	70,000.00	-19.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	500.00	New
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	5,353.37	6,000.00	12.1%
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	406.00	900.00	121.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,759.37	7,400.00	28.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			242,245.84	234,153.00	-3.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	41,958.29	111,053.00	164.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			41,958.29	111,053.00	164.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			41,958.29	111,053.00	164.7%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	97,419.15	95,000.00	-2.5%
3) Other State Revenue		8300-8599	93,792.97	8,000.00	-91.5%
4) Other Local Revenue		8600-8799	(72.47)	20,100.00	-27,835.6%
5) TOTAL, REVENUES			191,139.65	123,100.00	-35.6%
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		242,245.84	234,153.00	-3.3%
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			242,245.84	234,153.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(51,106.19)	(111,053.00)	117.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	41,958.29	111,053.00	164.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			41,958.29	111,053.00	164.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,147.90)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,355.90	208.00	-97.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,355.90	208.00	-97.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,355.90	208.00	-97.8%
2) Ending Balance, June 30 (E + F1e)			208.00	208.00	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	208.00	208.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5810	Other Restricted Federal	208.00	208.00
Total, Restricted Balance		208.00	208.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,847.76	0.00	-100.0%
5) TOTAL, REVENUES			3,847.76	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	75,464.84	750,000.00	893.8%
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			75,464.84	750,000.00	893.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(71,617.08)	(750,000.00)	947.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	750,000.00	750,000.00	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			750,000.00	750,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			678,382.92	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,093.82	791,476.74	599.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,093.82	791,476.74	599.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,093.82	791,476.74	599.8%
2) Ending Balance, June 30 (E + F1e)			791,476.74	791,476.74	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					
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	3,847.76	3,847.76	0.0%
Capital Outlay Projects	0000	9780	3,847.76		
Capital Outlay Projects	0000	9780		3,847.76	
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	791,476.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	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			791,476.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			791,476.74		
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	3,847.76	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,847.76	0.00	-100.0%
TOTAL, REVENUES			3,847.76	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	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	75,464.84	750,000.00	893.8%
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			75,464.84	750,000.00	893.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers 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			75,464.84	750,000.00	893.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	750,000.00	750,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			750,000.00	750,000.00	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)			750,000.00	750,000.00	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	3,847.76	0.00	-100.0%
5) TOTAL, REVENUES			3,847.76	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		75,464.84	750,000.00	893.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			75,464.84	750,000.00	893.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(71,617.08)	(750,000.00)	947.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	750,000.00	750,000.00	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			750,000.00	750,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			678,382.92	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,093.82	791,476.74	599.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,093.82	791,476.74	599.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,093.82	791,476.74	599.8%
2) Ending Balance, June 30 (E + F1e)			791,476.74	791,476.74	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	787,628.98	787,628.98	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	3,847.76	3,847.76	0.0%
Capital Outlay Projects	0000	9780	3,847.76		
Capital Outlay Projects	0000	9780		3,847.76	
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	787,628.98	787,628.98
Total, Restricted Balance			787,628.98	787,628.98

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	26,588.34	25,000.00	-6.0%
5) TOTAL, REVENUES			26,588.34	25,000.00	-6.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	28,000.00	25,000.00	-10.7%
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			28,000.00	25,000.00	-10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,411.66)	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 NET POSITION (C + D4)			(1,411.66)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	741,148.32	739,736.66	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			741,148.32	739,736.66	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			741,148.32	739,736.66	-0.2%
2) Ending Net Position, June 30 (E + F1e)			739,736.66	739,736.66	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	739,736.66	739,736.66	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	83,748.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	680,988.40		
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			764,736.66		
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	25,000.00		
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			25,000.00		
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)			739,736.66		
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	26,588.34	25,000.00	-6.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,588.34	25,000.00	-6.0%
TOTAL, REVENUES			26,588.34	25,000.00	-6.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	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	28,000.00	25,000.00	-10.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			28,000.00	25,000.00	-10.7%
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			28,000.00	25,000.00	-10.7%
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	26,588.34	25,000.00	-6.0%
5) TOTAL, REVENUES			26,588.34	25,000.00	-6.0%
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		28,000.00	25,000.00	-10.7%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			28,000.00	25,000.00	-10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,411.66)	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 NET POSITION (C + D4)			(1,411.66)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	741,148.32	739,736.66	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			741,148.32	739,736.66	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			741,148.32	739,736.66	-0.2%
2) Ending Net Position, June 30 (E + F1e)			739,736.66	739,736.66	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	739,736.66	739,736.66	0.0%

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

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	396.18	396.18	396.18	351.20	351.20	351.20
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)	396.18	396.18	396.18	351.20	351.20	351.20
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.12	2.12	2.12	0.00	0.00	0.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.00	0.00	0.00	.70	.70	.70
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]	12.27	12.27	12.27	12.97	12.97	12.97
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.39	14.39	14.39	13.67	13.67	13.67
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	410.57	410.57	410.57	364.87	364.87	364.87
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	.01	.01	.01	.01	.01	.01
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	.01	.01	.01	.01	.01	.01
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.12	2.12	2.12	0.00	0.00	0.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.00	0.00	0.00	.70	.70	.70
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]	12.27	12.27	12.27	12.97	12.97	12.97
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	14.39	14.39	14.39	13.67	13.67	13.67
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	14.40	14.40	14.40	13.68	13.68	13.68
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	157,192.00		157,192.00			157,192.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	157,192.00	0.00	157,192.00	0.00	0.00	157,192.00
Capital assets being depreciated:						
Land Improvements	385,804.00		385,804.00			385,804.00
Buildings	8,770,545.00		8,770,545.00			8,770,545.00
Equipment	1,904,355.00		1,904,355.00	25,743.00		1,930,098.00
Total capital assets being depreciated	11,060,704.00	0.00	11,060,704.00	25,743.00	0.00	11,086,447.00
Accumulated Depreciation for:						
Land Improvements	(202,385.00)		(202,385.00)		25,720.00	(228,105.00)
Buildings	(5,897,477.00)		(5,897,477.00)		218,841.00	(6,116,318.00)
Equipment	(1,009,922.00)		(1,009,922.00)		147,528.00	(1,157,450.00)
Total accumulated depreciation	(7,109,784.00)	0.00	(7,109,784.00)	0.00	392,089.00	(7,501,873.00)
Total capital assets being depreciated, net excluding lease and subscription assets	3,950,920.00	0.00	3,950,920.00	25,743.00	392,089.00	3,584,574.00
Lease Assets						
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets						
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	4,108,112.00	0.00	4,108,112.00	25,743.00	392,089.00	3,741,766.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets						
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets						
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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 Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.03%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	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	\$4,091,321.86
	Appropriations Subject to Limit	\$4,408,000.17
	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	10.65%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 12, 2023 _____

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

Nona Griesert
Name
Director of Business Services/CBO
Title
(530) 993-1660
Telephone
ngriesert@spjusd.org
E-mail Address

For School District:

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	2,480,098.46	301	24,174.00	303	2,455,924.46	305	1,260.00		307	2,454,664.46	309
2000 - Classified Salaries	889,219.11	311	38,223.20	313	850,995.91	315	54,820.58		317	796,175.33	319
3000 - Employee Benefits	1,971,679.16	321	52,298.69	323	1,919,380.47	325	26,735.58		327	1,892,644.89	329
4000 - Books, Supplies Equip Replace. (6500)	557,817.75	331	1,464.26	333	556,353.49	335	141,423.48		337	414,930.01	339
5000 - Services . . & 7300 - Indirect Costs	1,815,310.03	341	169,975.85	343	1,645,334.18	345	287,631.45		347	1,357,702.73	349
TOTAL					7,427,988.51	365	TOTAL			6,916,117.42	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	2,196,859.26
2. Salaries of Instructional Aides Per EC 41011.	2100	243,331.24
3. STRS.	3101 & 3102	717,379.75
4. PERS.	3201 & 3202	37,003.87
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	50,663.49
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	464,493.39
7. Unemployment Insurance.	3501 & 3502	12,710.96
8. Workers' Compensation Insurance.	3601 & 3602	84,109.03
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	52,609.62

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	3,859,160.61	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	51,638.96	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	1,425.55	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS.	3,806,096.10	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.	55.03%	
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)	55.03%	
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).	6,916,117.42	
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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	594,385.00		594,385.00			594,385.00	
Total/Net OPEB Liability	594,385.00		594,385.00		386,482.00	207,903.00	
Compensated Absences Payable	17,497.08		17,497.08		539.38	16,957.70	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,206,267.08	0.00	1,206,267.08	0.00	387,021.38	819,245.70	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	8,703,877.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	480,660.63
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	500.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	76,722.74
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	791,958.29
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	313,836.72
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			<p>0.00</p>
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>1,183,017.75</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p style="text-align: center;">All</p>	<p style="text-align: center;">All</p>	<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	<p>51,106.19</p>
<p>2. Expenditures to cover deficits for student body activities</p>			<p>Manually entered. Must not include expenditures in lines A or D1.</p>	
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>7,091,304.81</p>
<p>Section II - Expenditures Per ADA</p>				<p>2022-23 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				<p>410.57</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>17,271.85</p>

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.)	5,790,611.44	15,879.92
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)	5,790,611.44	15,879.92
B. Required effort (Line A.2 times 90%)	5,211,550.30	14,291.93
C. Current year expenditures (Line I.E and Line II.B)	7,091,304.81	17,271.85
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	0.00	0.00

	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)	4,098,558.97		4,098,558.97			4,408,000.17
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	410.57		410.57			410.57
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)	410.57		410.57	364.87		364.87
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)			410.57			364.87
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)	16,439.29		16,439.29	0.00		0.00
2. Timber Yield Tax (Object 8022)	10,838.68		10,838.68	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,444.04		2,444.04	0.00		0.00
4. Secured Roll Taxes (Object 8041)	2,391,948.45		2,391,948.45	3,053,238.00		3,053,238.00
5. Unsecured Roll Taxes (Object 8042)	77,278.49		77,278.49	0.00		0.00
6. Prior Years' Taxes (Object 8043)	3,831.40		3,831.40	0.00		0.00
7. Supplemental Taxes (Object 8044)	29,736.44		29,736.44	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	156,175.00		156,175.00	85,000.00		85,000.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	2,688,691.79	0.00	2,688,691.79	3,138,238.00	0.00	3,138,238.00
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)	2,688,691.79	0.00	2,688,691.79	3,138,238.00	0.00	3,138,238.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			45,758.78			52,675.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
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)	0.00	0.00	45,758.78	0.00	0.00	52,675.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	2,361,267.00		2,361,267.00	3,134,484.00		3,134,484.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	2,361,267.00	0.00	2,361,267.00	3,134,484.00	0.00	3,134,484.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals

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) 18,660.24
- 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) 5,322,336.49

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) 0.35%

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. 0.00
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) 509,490.89
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 106,428.28

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)	3,909.79
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)	8.06
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)	619,837.02
9. Carry-Forward Adjustment (Part IV, Line F)	133,585.71
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	753,422.73
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,453,306.48
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	716,593.11
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	216,164.33
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	72,746.33
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	500.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	258,904.06
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	16,136.67
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)	51,330.73
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)	3,779.88
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,113,174.03
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)	2,294.67
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	166,501.99
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)	7,071,432.28
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)	8.77%
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)	10.65%

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)	619,837.02
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	15,820.38
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 (7.10%) times Part III, Line B19); zero if negative	133,585.71
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.10%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.10%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	133,585.71
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)	133,585.71

Approved indirect cost rate: 7.10%
Highest rate used in any program: 7.10%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	279,899.17	6,423.00	2.29%
01	3210	14,878.00	1,056.00	7.10%
01	3213	35,426.35	2,515.27	7.10%
01	3550	2,081.90	104.10	5.00%
01	4035	11,190.10	749.00	6.69%
01	4127	8,933.19	634.26	7.10%
01	5634	1,669.07	118.50	7.10%
01	6054	191,026.91	13,562.00	7.10%
01	6266	13,200.00	937.20	7.10%
01	9010	110,610.95	1,831.33	1.66%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	105,109.80		85,401.01	190,510.81
2. State Lottery Revenue	8560	44,446.48		26,605.00	71,051.48
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)		149,556.28	0.00	112,006.01	261,562.29
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	568.68		0.00	568.68
3. Employee Benefits	3000-3999	210.85		0.00	210.85
4. Books and Supplies	4000-4999	13,697.89		82,169.95	95,867.84
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	9,457.55			9,457.55
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	28,329.30		0.00	28,329.30
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)		52,264.27	0.00	82,169.95	134,434.22
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	97,292.01	0.00	29,836.06	127,128.07
D. COMMENTS:					

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

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	499,476.04	3,435.58	1,128,315.51	2,302.73	616.09
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12			4.48	.75	66.00	1.00	.25
3100 Alternative Schools							
3200 Continuation Schools					.50		
3300 Independent Study Centers					.50		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals							
Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	4.48	.75	67.00	1.00	.25

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	T (
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	83,218.07	0.00	83,218.07	10,857.48		
1110	Regular Education, K-12	4,417,891.94	1,617,305.42	6,035,197.36	787,413.79		
3100	Alternative Schools	0.00	0.00	0.00	0.00		
3200	Continuation Schools	98,695.79	8,420.26	107,116.05	13,975.46		
3300	Independent Study Centers	94,066.40	8,420.26	102,486.66	13,371.46		
3400	Opportunity Schools	0.00	0.00	0.00	0.00		
3550	Community Day Schools	0.00	0.00	0.00	0.00		
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		
3800	Career Technical Education	128,304.99	0.00	128,304.99	16,739.99		
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		
4760	Bilingual	52,665.63	0.00	52,665.63	6,871.30		
4850	Migrant Education	0.00	0.00	0.00	0.00		
5000-5999	Special Education	0.00	0.00	0.00	0.00		
6000	Regional Occupational Ctr/Prg (ROC/P)	37,567.86	0.00	37,567.86	4,901.49		
Other Goals							
7110	Nonagency - Educational	283,966.93	0.00	283,966.93	37,049.24		
7150	Nonagency - Other	0.00	0.00	0.00	0.00		
8100	Community Services	2,169.07	0.00	2,169.07	283.00		
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		
Other Costs							
----	Food Services					0.00	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					49,598.13	
----	Other Outgo					898,512.12	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ((Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	31,605.88		
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		
----	Total General Fund and Charter Schools Funds Expenditures	5,198,546.68	1,634,145.94	6,832,692.62	923,069.09	948,110.25	

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 818400)
Instructional Goals											
0001	Pre-Kindergarten	83,218.07	0.00	0.00	0.00	0.00	0.00	0.00			
1110	Regular Education, K-12	3,913,018.29	849.00	25,859.80	21,137.23	15,264.23	369,017.06	72,746.33			
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
3200	Continuation Schools	94,344.95	0.00	0.00	0.00	0.00	0.00	0.00			4,350
3300	Independent Study Centers	94,066.40	0.00	0.00	0.00	0.00	0.00	0.00			
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
3800	Career Technical Education	126,786.32	0.00	0.00	0.00	0.00	0.00	0.00			1,518
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
4760	Bilingual	52,665.63	0.00	0.00	0.00	0.00	0.00	0.00			
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
6000	ROC/P	37,567.86	0.00	0.00	0.00	0.00	0.00	0.00			
Other Goals											
7110	Nonagency - Educational	51,638.96	0.00	0.00	169,271.04	0.00	162.30	0.00	0.00	51,330.73	11,563
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8100	Community Services		0.00	0.00	0.00	1,669.07	0.00		500.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
Total Direct Charged Costs		4,453,306.48	849.00	25,859.80	190,408.27	16,933.30	369,179.36	72,746.33	500.00	51,330.73	17,433

* Functions 7100-7199 for goals 8100

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	502,911.62	1,113,777.71	616.09	1,617,305.42
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	8,420.26	0.00	8,420.26
3300	Independent Study Centers	0.00	8,420.26	0.00	8,420.26
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		502,911.62	1,130,618.23	616.09	1,634,145.94

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	258,904.06
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	16,136.67
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	509,490.89
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	138,537.46
5	Total Central Administration Costs in General Fund and Charter Schools Funds	923,069.08
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	5,198,546.68
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,634,145.94
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	6,832,692.62
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	242,245.84
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	242,245.84
D. Total Direct Charged and Allocated Costs (B3 + C5)		7,074,938.46
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		13.05%

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)
Food Services (Objects 1000-5999, 6400-6920)	0.00			
Enterprise (Objects 1000-5999, 6400-6920)		0.00		
Facilities Acquisition & Construction (Objects 1000-6700)			49,598.13	
Other Outgo (Objects 1000 - 7999)				898,512.12
Total Other Costs	0.00	0.00	49,598.13	898,512.12

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	791,958.29		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					41,958.29	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					750,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	791,958.29	791,958.29	0.00	0.00