



**2022-2023  
Unaudited Actuals**

**Presented to the Board of Trustees  
September 13, 2023**



The 2022-23 Unaudited Actuals report reflects the District’s financial activity that occurred during the year, as well as the District’s financial position as of June 30, 2023. In addition, the Unaudited Actuals contain supplemental information concerning the District’s activity in detail. Education Code requires districts to close their books and adopt the report of financial activities and positions by September 15th of each year for the preceding fiscal year. The information contained in the Unaudited Actuals report is also used to compile the District’s Annual Financial Audit.

**Key Assumptions Used in 2022/23 Unaudited Actuals**

| Description                                | 2022/23              |
|--|----------------------|
| Statutory Cost of Living Adjustment (COLA) | 6.56%                |
| Funded LCFE COLA/Base Increase             | 13.26%               |
| Unduplicated Percentage                    | 38.91%               |
| Enrollment                                 | 2,489                |
| Funded ADA                                 | 2,378.72             |
| ADA Basis                                  | 3 Year Prior Average |
| Unrestricted Lottery per ADA               | \$204.10             |
| Restricted Lottery per ADA                 | \$99.90              |
| Mandated Block Grant per ADA               | \$67.31              |
| STRS Employer Contribution                 | 19.10%               |
| PERS Employer Contribution                 | 25.37%               |

**Fund 01 Revenue**

| Description            | 2022/23 2nd Interim | 2022/23 Unaudited Actuals | Difference from 2nd Interim |
|------------------------|---------------------|---------------------------|-----------------------------|
| LCFE Sources           | \$33,050,279        | \$33,600,040              | \$549,761                   |
| Federal Revenue        | \$3,718,854         | \$3,721,105               | \$2,251                     |
| Other State Revenue    | \$7,181,210         | \$7,292,998               | \$111,788                   |
| Other Local Revenue    | \$2,981,074         | \$3,569,225               | \$588,151                   |
| Interfund Transfers In | \$39,320            | \$36,935                  | (\$2,385)                   |
| Total Revenues         | \$46,970,737        | \$48,220,304              | \$1,249,567                 |

The next page details significant changes in funding compared to the 2<sup>nd</sup> interim budget.

## LCFF Sources

The Local Control Funding Formula (LCFF) revenue is made up of three funding streams: local property taxes, the Education Protection Account (EPA) and state aid funding. For most districts' property taxes don't meet or exceed the LCFF entitlement so state aid and EPA provide the balance of funding. In the event a district's property taxes meet or exceeds the district's LCFF entitlement, the district is still guaranteed a minimum level of state aid funding and EPA funding. For state aid funding the minimum guarantee is based on 2013/14 categorical funding that was swept into LCFF funding and EPA is guaranteed at \$200 per ADA. To be considered basic aid a district's LCFF minimum state aid funding and property taxes must exceed the total LCFF entitlement. For 2022/23, due to higher than projected property taxes, NJUHSD is right on the cusp of basic aid status and will receive the minimum state aid, the minimum EPA funding and property taxes up to the district's total LCFF entitlement plus EPA funding. This led to an increase in LCFF funding from 2<sup>nd</sup> interim of \$475,744.

In addition to this funding change, there was a prior year in-lieu property tax correction due to an issue in property tax reporting in 2020/21. The district received back \$80,850 in in-lieu property taxes from SAEL and John Muir Charter.

Basic Aid Supplement Funding is expected to remain status quo from 2<sup>nd</sup> Interim.

## State Revenue

Lottery revenue increased by \$241,000 from 2<sup>nd</sup> interim due to an increase in the projected per ADA amount for both unrestricted and restricted lottery. In July of each year, the State updates the projected revenue that the district uses to accrue the 4<sup>th</sup> quarter payment that will be received in September.

Strong Workforce recognized revenue in 2022/23 was lower than projected due to lower project spending. This revenue will be carried forward and recognized in 2023/24.

District's receive reimbursement back from the state for student's in non-public schools or residential placements if the annual cost exceeds the threshold set by the State. In June 2023, the district received \$398,000 in restricted funds for 2021/22 placements. This funding was used to reduce the contribution to special education programs.

The allocation for Kitchen Infrastructure funds for 2022/23 wasn't released until late spring so it was not included in the 2<sup>nd</sup> interim budget. This increased state revenue by \$239,000 in restricted funds. The funds were not spent in 2022/23 and will be carried over to 2023/24 for spending.

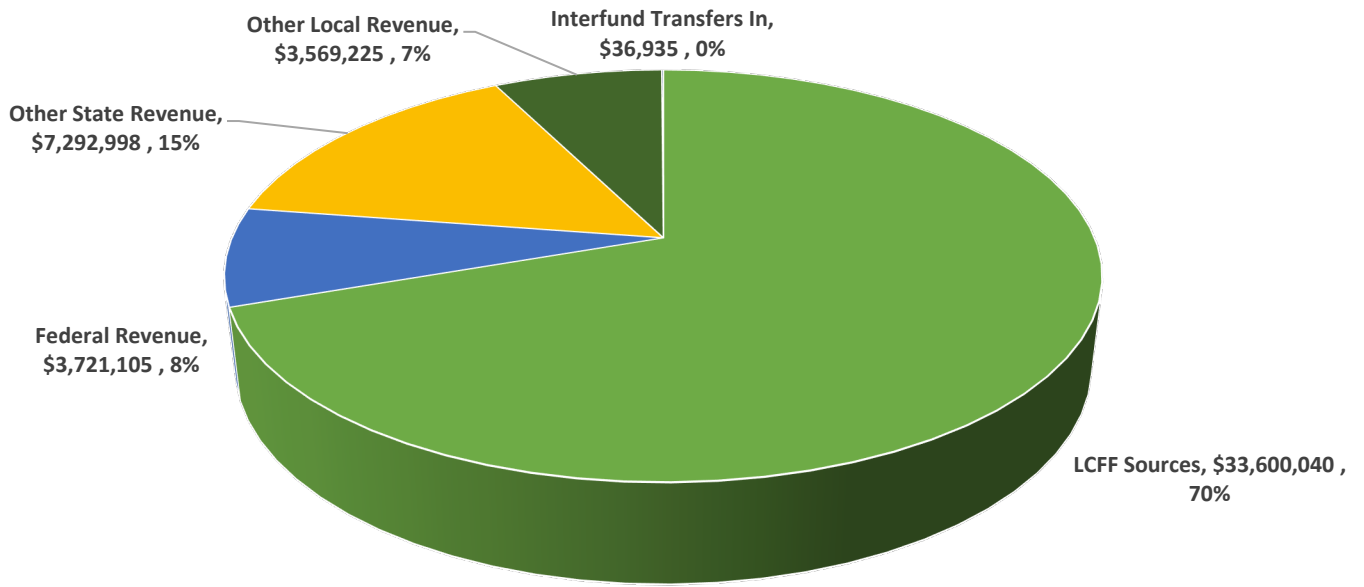
The Arts, Music and Instructional Materials Block Grant and Learning Recovery Block Grant revenue was reduced based on cuts in the 2023/24 State Budget. The reduction to revenue was \$363,000.

The final STRS On-Behalf revenue recognition that the District is required to account for was \$239,000 lower than anticipated. This also reduced the amount recognized in benefits. An equal amount is recognized in revenue and expenses for these funds.

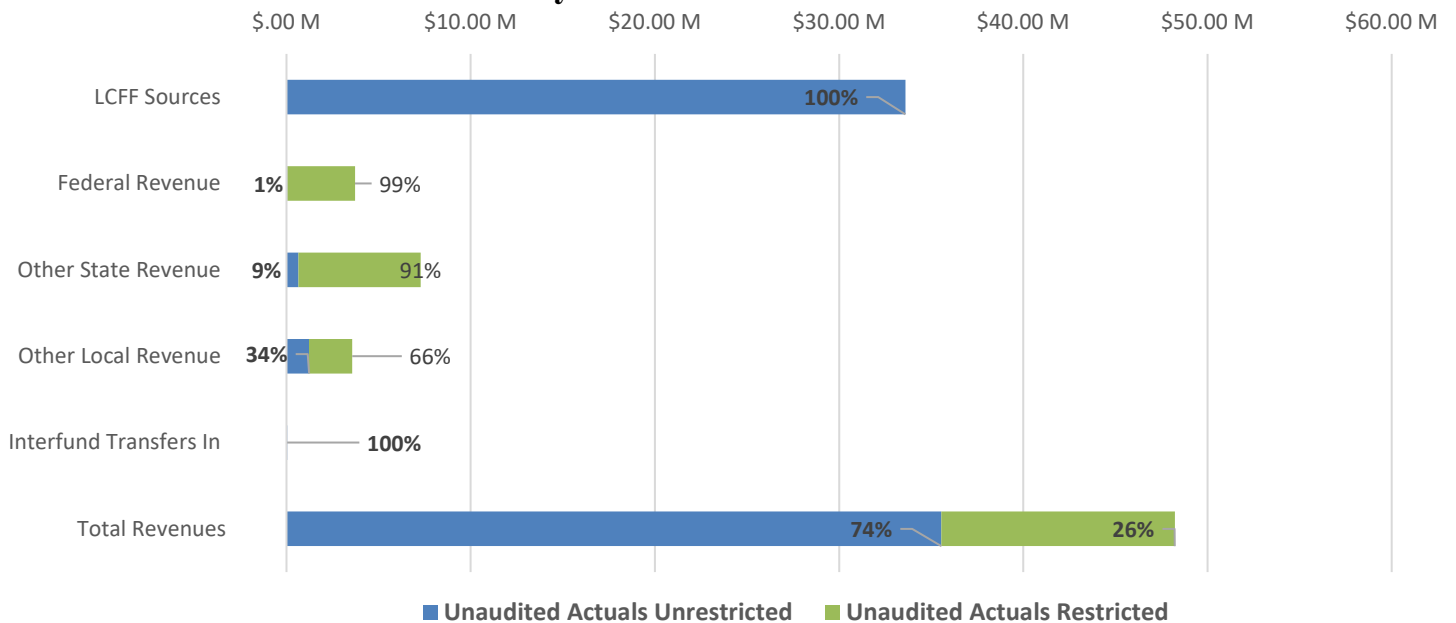
Local Revenue

Local revenue was higher than anticipated for various reason. Much of the additional revenue was received after 2<sup>nd</sup> interim and is revenue that is only recognized in the budget when it is received. These revenues include donations, site fund deposits, reimbursements, MAA and Medi-Cal revenue. Two funding sources that went up substantially after 2<sup>nd</sup> interim was interest received for funds in the county treasury and facility use fees. The total increase was \$182,000. The district also received \$245,000 in a Wellness Grant in June 2023. The district is expected to receive more funding for this grant but the full amount is unknown at this time.

**Revenue by Classification**



**Revenue by Unrestricted vs. Restricted**



**Fund 01 Expenditures**

| Description                 | 2022/23 2nd Interim | 2022/23 Unaudited Actuals | Difference from 2nd Interim |
|-----------------------------|---------------------|---------------------------|-----------------------------|
| Certificated Non-Management | \$16,128,580        | \$16,128,548              | \$32                        |
| Classified Non-Management   | \$6,339,024         | \$6,338,956               | \$68                        |
| Management                  | \$2,602,395         | \$2,602,373               | \$21                        |
| Employee Benefits           | \$11,296,107        | \$11,087,449              | \$208,658                   |
| Books and Supplies          | \$1,708,533         | \$1,201,934               | \$506,599                   |
| Services and Operating      | \$7,585,446         | \$7,585,444               | \$2                         |
| Capital Outlay              | \$531,432           | \$531,410                 | \$22                        |
| Other Outgo & Transfers Out | (\$3,620)           | (\$39,925)                | \$36,305                    |
| Total Expenditures          | \$46,187,896        | \$45,436,188              | \$751,707                   |

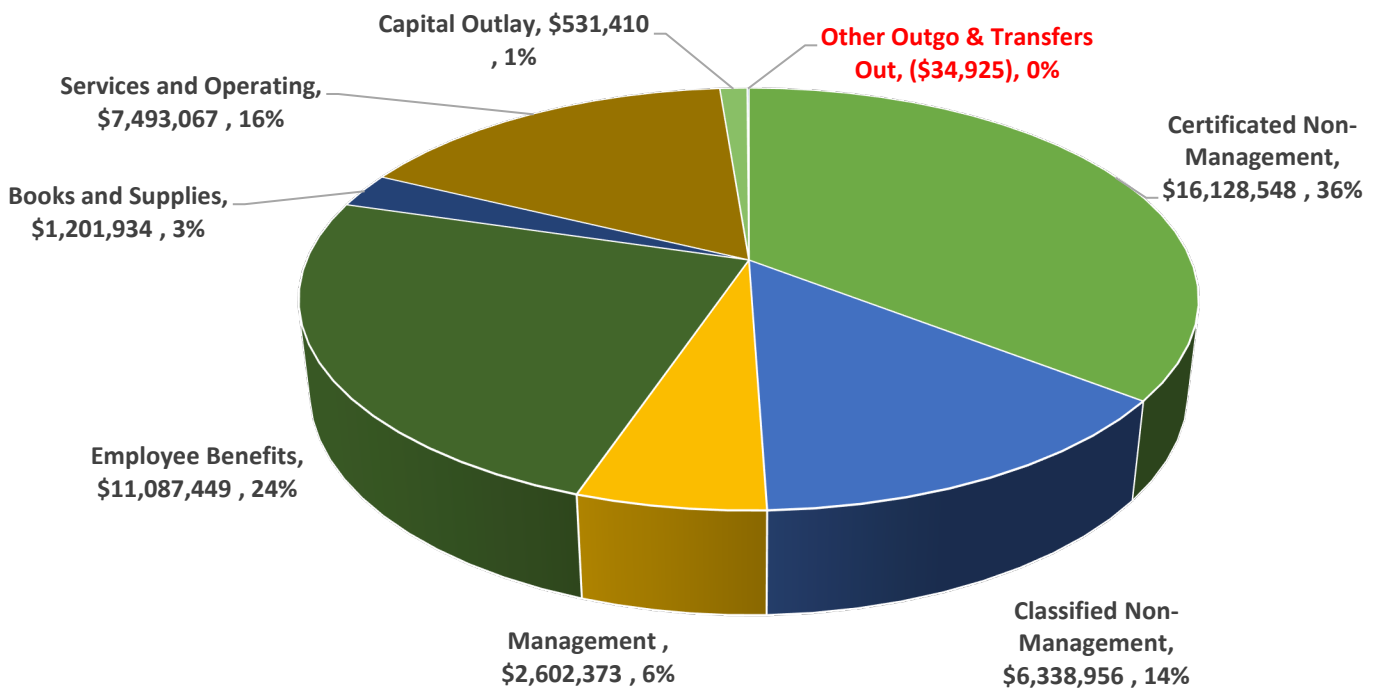
\*Includes Blanket Budget Transfers to ensure no major object code is over spent

The major object codes that were overspent and required a budget transfer were certificated salaries, classified salaries, services and capital outlay.

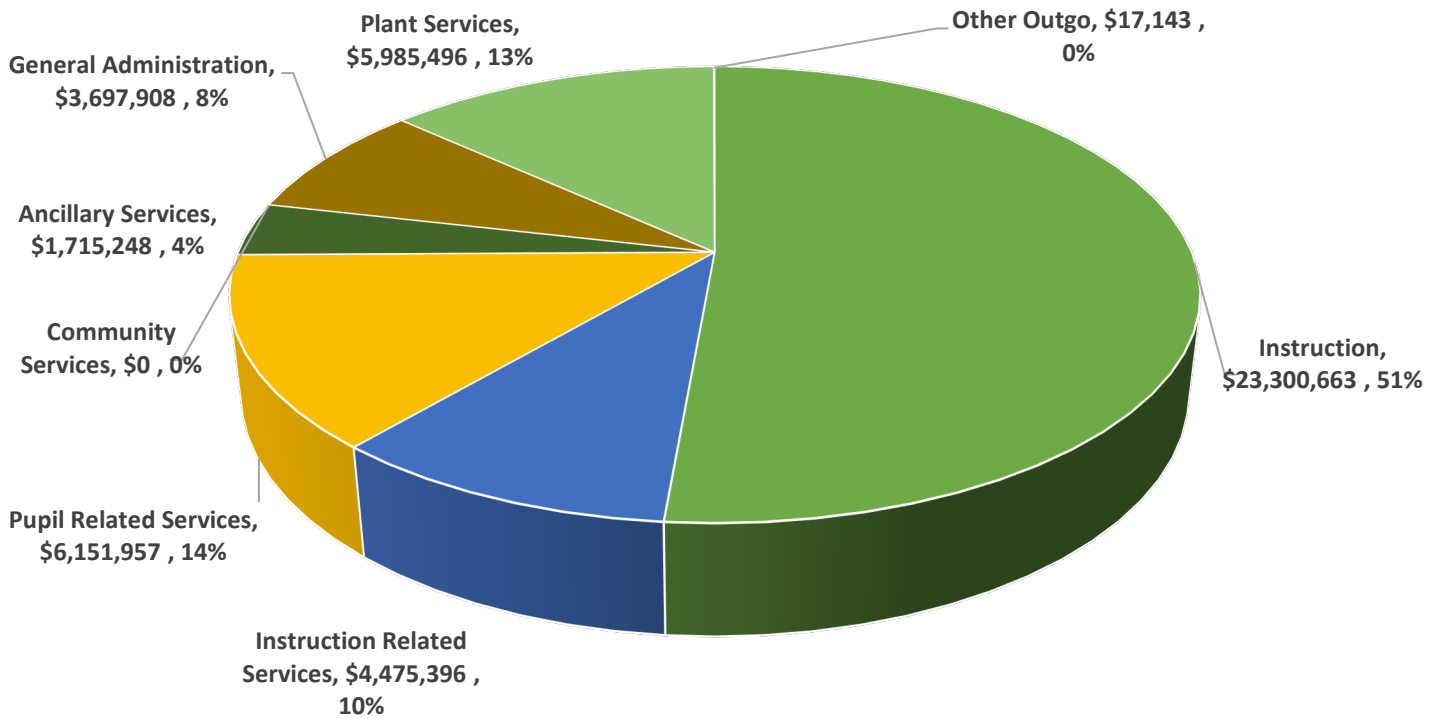
Employee benefits were lower than anticipated due to the reduction in the STRS On-Behalf recognition amount.

Books and Supplies were lower than anticipated due to unspent grant funds, donation funds from the current and prior years not being spent, lower spending in site and department supplies, and lower textbook expenses.

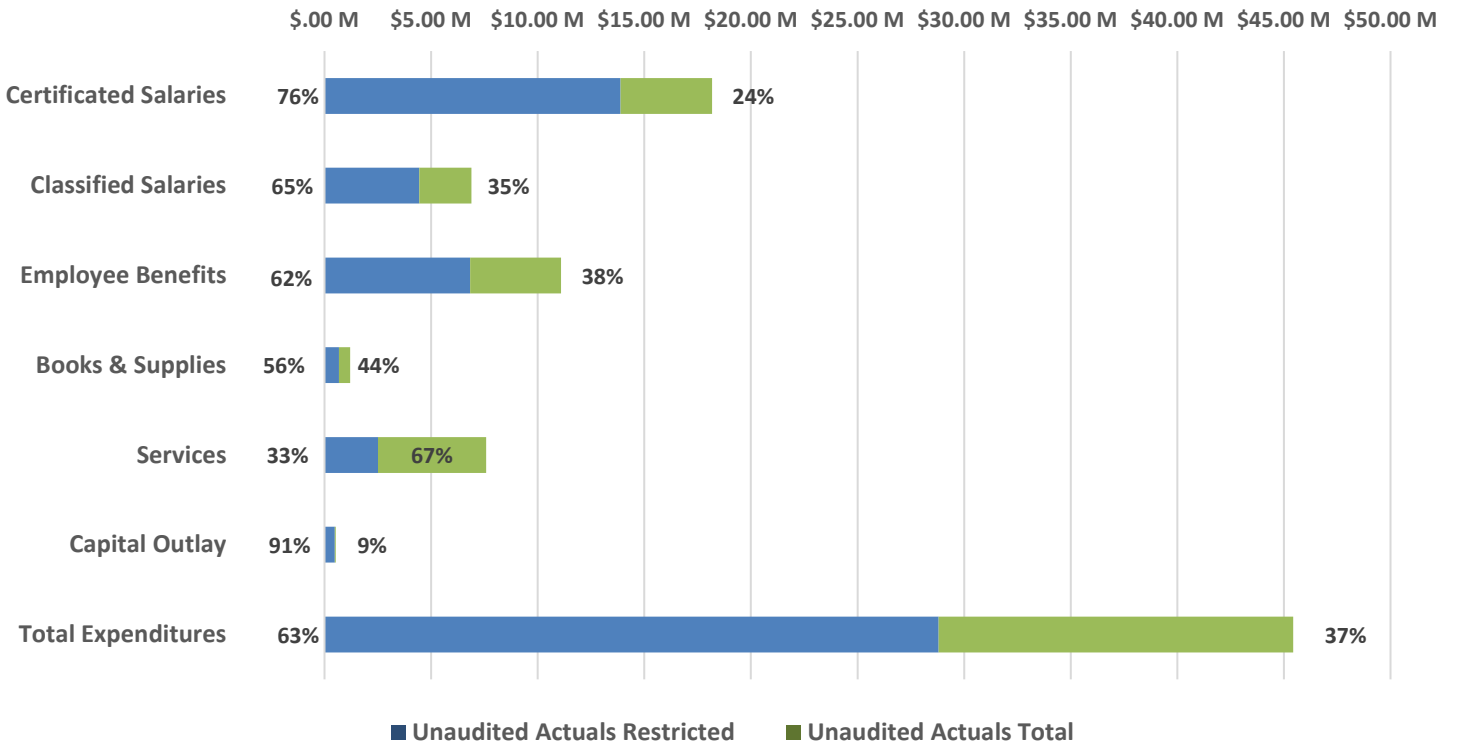
**Expenditures by Classification**



## Expenditures by Function



## Expenditures by Unrestricted vs. Restricted



**Fund 01 Changes in Fund Balance and Components of Ending Fund Balance**

| Description                                       | 2nd Interim | Unaudited Actuals | Difference    |
|---|-------------|-------------------|---------------|
| Beginning Fund Balance- 7/1                       | \$4,236,608 | \$4,236,608       | \$0           |
| Adjusted Beginning Balance from Unaudited Actuals | \$629,539   | \$629,539         | \$0           |
| Contributions to Restricted Programs*             | \$6,814,309 | \$6,598,522       | \$215,787     |
| Net Increase (Decrease) in Fund Balance           | \$782,842   | \$2,779,615       | \$1,996,773   |
| Ending Fund Balance                               | \$5,648,989 | \$7,645,763       | \$1,996,773   |
| <b><i>Components of Ending Fund Balance</i></b>   |             |                   |               |
| Nonspendable-Revolving Cash & TSA Clearing        | \$102,807   | \$102,807         | \$0           |
| Prepaid Expenditures                              |             | \$186,027         | \$186,027     |
| Restricted  |             |                   |               |
| Educator Effectiveness Grant                      | \$309,157   | \$350,775         | \$41,618      |
| A-G Access/Learning Loss                          | \$154,588   | \$154,691         | \$103         |
| KIT Funds   | \$0         | \$246,049         | \$246,049     |
| Learning Recovery BG                              | \$1,023,320 | \$1,706,849       | \$683,529     |
| Lottery   | \$88,580    | \$225,214         | \$136,634     |
| Ethnic Studies                                    | \$63,712    | \$63,712          | \$0           |
| SBHIP Wellness Grant                              | \$0         | \$245,505         | \$245,505     |
| Medi-Cal  | \$0         | \$38,923          | \$38,923      |
| Other Local Restricted                            | \$6,484     | \$10,487          | \$4,003       |
| Assigned  |             |                   |               |
| Proposed 33% Arts, Music Reduction                | \$473,000   | \$0               | (\$473,000)   |
| Accrued Vacation                                  | \$170,646   | \$143,480         | (\$27,166)    |
| Misc Locally Restricted- Rsc 0020-0062            | \$5,594     | \$71,138          | \$65,543      |
| Donations- Rsc 0903                               | \$0         | \$55,439          | \$55,439      |
| One-time Mandated Cost- Rsc 0600                  | \$172,492   | \$81,311          | (\$91,181)    |
| Verizon Cell Phone Tower- Rsc 0905                | \$213,700   | \$240,917         | \$27,217      |
| Facility Use- Rsc 0998                            | \$145,365   | \$28,892          | (\$116,473)   |
| Safety Credits- Rsc 0640                          | \$47,835    | \$58,252          | \$10,417      |
| 4x8 Bell Schedule Implementation                  | \$1,286,070 | \$0               | (\$1,286,070) |
| 8% Board Reserve Balance (8%-3%)                  | \$0         | \$2,272,059.42    | \$2,272,059   |
| Reserve for Economic Uncertainty                  | \$1,385,640 | \$1,363,235.65    | (\$22,404)    |
| Unassigned/Unappropriated                         | \$0         | \$0               | \$0           |
| Unrestricted Reserve Percentage                   | 8.4%        | 9.5%              |               |
| Combined Reserve Percentage                       | 12.2%       | 16.8%             |               |

\*Does not impact the ending fund balance

## **Fund 11- Adult Education**

### Revenue

| Description           | 2nd Interim | Unaudited Actuals | Difference |
|-----------------------|-------------|-------------------|------------|
| Federal Revenue       | \$61,185    | \$61,185          | \$0        |
| Other State Revenue   | \$392,398   | \$314,934         | (\$77,464) |
| Other Local Revenue   | \$1,000     | \$4,759           | \$3,759    |
| Interfund Transfer In | \$0         | \$0               | \$0        |
| Total Revenues        | \$454,583   | \$380,878         | (\$73,705) |

### Expenditures

| Description            | 2nd Interim | Unaudited Actuals | Difference |
|------------------------|-------------|-------------------|------------|
| Certificated Salaries  | \$209,360   | \$202,059         | \$7,301    |
| Classified Salaries    | \$66,839    | \$67,950          | (\$1,111)  |
| Employee Benefits      | \$118,292   | \$107,269         | \$11,023   |
| Books & Supplies       | \$126,642   | \$21,803          | \$104,839  |
| Services               | \$156,676   | \$68,199          | \$88,477   |
| Other Outgo            | \$21,000    | \$19,463          | \$1,537    |
| Interfund Transfer Out | \$0         | \$0               | \$0        |
| Total Expenditures     | \$698,809   | \$486,743         | \$212,066  |

Fund 11 reports the activity of the Adult Education program. The majority of revenue is received through a consortium of five districts for California Adult Education Program funding. State Revenue decreased due to a shift of funds from NJUHSD to Roseville Joint. Expenditures were lower than anticipated due to less spending of carryover than anticipated. Adult Education is still recovering from the COVID-19 pandemic and is actively pursuing opportunities to ensure the community is aware of the offerings of the program.

| Description                       | 2nd Interim | Unaudited Actuals | Difference |
|-----------------------------------|-------------|-------------------|------------|
| Beginning Fund Balance            | \$244,226   | \$244,226         | \$0        |
| Ending Fund Balance               | \$0         | \$138,361         | \$138,361  |
| Components of Ending Fund Balance |             |                   |            |
| Non-Spendable                     | \$0         | \$0               | \$0        |
| Restricted                        | \$0         | \$138,361         | \$138,361  |
| Committed                         | \$0         | \$0               | \$0        |
| Assigned                          | \$0         | \$0               | \$0        |
| Unassigned                        | \$0         | \$0               | \$0        |



**Fund 13- Food Services Program**

Revenue

| Description           | 2nd Interim | Unaudited Actuals | Difference |
|-----------------------|-------------|-------------------|------------|
| Federal Revenue       | \$541,753   | \$613,790         | \$72,037   |
| Other State Revenue   | \$704,875   | \$671,566         | (\$33,309) |
| Other Local Revenue   | \$396,015   | \$398,690         | \$2,675    |
| Interfund Transfer In | \$0         | \$0               | \$0        |
| Total Revenues        | \$1,642,643 | \$1,684,047       | \$41,404   |

Expenditures

| Description            | 2nd Interim | Unaudited Actuals | Difference |
|------------------------|-------------|-------------------|------------|
| Classified Salaries    | \$456,365   | \$465,031         | (\$8,666)  |
| Employee Benefits      | \$181,847   | \$181,897         | (\$50)     |
| Books & Supplies       | \$673,314   | \$483,514         | \$189,800  |
| Services               | \$60,377    | \$35,123          | \$25,254   |
| Other Outgo            | \$39,270    | \$37,606          | \$1,664    |
| Interfund Transfer Out | \$0         | \$0               | \$0        |
| Total Expenditures     | \$1,411,173 | \$1,203,171       | \$208,002  |

Overall the revenue in the Food Services Program was higher than anticipated. The program has seen a large increase in participation due to the implementation of Universal Meals. Supplies were lower than anticipated due to lower food costs due to the use of USDA foods that the district received for free.

| Description                       | 2nd Interim | Unaudited Actuals | Difference |
|-----------------------------------|-------------|-------------------|------------|
| Beginning Fund Balance            | \$371,764   | \$371,764         | \$0        |
| Ending Fund Balance               | \$603,234   | \$852,640         | \$249,406  |
| Components of Ending Fund Balance |             |                   |            |
| Non-Spendable                     | \$0         | \$0               | \$0        |
| Restricted                        | \$603,234   | \$852,640         | \$249,406  |
| Committed                         | \$0         | \$0               | \$0        |
| Assigned                          | \$0         | \$0               | \$0        |
| Unassigned                        | \$0         | \$0               | \$0        |

| Description                        | Fund 14- Deferred Maintenance |                   | Fund 17- Special Reserve Other Than Capital Projects |                   | Fund 20- Special Reserve Postemployment Benefits |                   |
|------------------------------------|-------------------------------|-------------------|--|-------------------|--|-------------------|
|                                    | 2nd Interim                   | Unaudited Actuals | 2nd Interim  | Unaudited Actuals | 2nd Interim                                      | Unaudited Actuals |
| Total Revenues                     | \$220,000                     | \$220,754         | \$1,175  | \$1,365           | \$8,500  | \$11,995          |
| Total Expenditures                 | \$243,629                     | \$47,170          | \$0  | \$0               | \$0  | \$0               |
| Total Other Financing Sources      | \$0                           | \$0               | \$0  | \$0               | (\$39,320)                                       | (\$36,935)        |
| Excess (Deficiency)                | (\$23,629)                    | \$173,584         | \$1,175  | \$1,365           | (\$30,820)                                       | (\$24,940)        |
| Beginning Fund Balance             | \$23,629                      | \$23,629          | \$66,615   | \$66,615          | \$585,228  | \$585,228         |
| Ending Fund Balance                | \$0                           | \$197,213         | \$67,790   | \$67,980          | \$554,408  | \$560,289         |
| Components of Ending Fund Balance  |                               |                   |  |                   |  |                   |
| Non-Spendable                      | \$0                           | \$0               | \$0  | \$0               | \$0  | \$0               |
| Restricted                         | \$0                           | \$0               | \$0  | \$0               | \$0  | \$0               |
| Committed                          | \$0                           | \$0               | \$0  | \$0               | \$0  | \$0               |
| Assigned                           | \$0                           | \$197,213         | \$0  | \$0               | \$554,408  | \$560,289         |
| Reserve for Economic Uncertainties | \$0                           | \$0               | \$67,790   | \$67,980          | \$0  | \$0               |
| Unassigned                         | \$0                           | \$0               | \$0  | \$0               | \$0  | \$0               |

#### **Fund 14- Deferred Maintenance**

The Deferred Maintenance Fund was created to fund state-approved major deferred maintenance within the District. Major repair and replacement of plumbing, heating, air conditioning, electrical, roofing, floor systems, interior and exterior painting, asphalt, and wall systems, are approved projects.

For many years, the State required districts to contribute ½ of 1% of total (restricted and unrestricted) budgeted expenditures. In turn, the State would match the amount. The Local Control Funding Formula (LCFF) eliminated State funding for deferred maintenance. The District has continued to contribute to deferred maintenance but paused the annual contribution of \$280,000 in 2021/22. A contribution of \$220,000 was made in 2022/23.

#### **Fund 17- Special Reserve Other Than Capital Outlay**

The Special Reserve Fund has an ending balance of \$67,980. Previously, this fund paid for the 2013-2014 Public Agency Retirement System separation incentive, in the original amount of \$1,218,960, with the final payment made in 2018/19. The balance of Fund 17 is reserved for Economic Uncertainties.

#### **Fund 20- Special Reserve Postemployment Benefits**

This fund was established in 1998 to account for the negotiated retiree funds for CSEA members. The District negotiated with the union to transfer \$109,000 per year (1998–2021) for the purpose of CSEA retiree health insurance. In 2020/21, the District and CSEA negotiated to terminate the transfer effective 6/30/2021. These funds are used to provide post-retirement benefits for eligible CSEA members that retired prior to 2021/22. The ending balance as of June 30, 2022 is \$560,289.

| Description                       | Fund 21- Building Fund |                   | Fund 25- Capital Facilities |                   |
|-----------------------------------|------------------------|-------------------|-----------------------------|-------------------|
|                                   | 2nd Interim            | Unaudited Actuals | 2nd Interim                 | Unaudited Actuals |
| Total Revenues                    | \$75,000               | \$110,463         | \$470,000                   | \$496,101         |
| Total Expenditures                | \$6,212,547            | \$5,329,772       | \$1,058,390                 | \$226,049         |
| Total Other Financing Sources     | \$0                    | \$0               | \$0                         | \$0               |
| Excess (Deficiency)               | (\$6,137,547)          | (\$5,219,308)     | (\$588,390)                 | \$270,052         |
| Beginning Fund Balance            | \$8,260,321            | \$8,260,321       | \$2,187,053                 | \$2,187,053       |
| Ending Fund Balance               | \$2,122,774            | \$3,041,012       | \$1,598,663                 | \$2,457,105       |
| Components of Ending Fund Balance |                        |                   |                             |                   |
| Non-Spendable                     | \$0                    | \$0               | \$0                         | \$0               |
| Restricted                        | \$2,122,774            | \$3,041,012       | \$1,598,663                 | \$2,457,105       |
| Committed                         | \$0                    | \$0               | \$0                         | \$0               |
| Assigned                          | \$0                    | \$0               | \$0                         | \$0               |
| Unassigned                        | \$0                    | \$0               | \$0                         | \$0               |

#### **Fund 21- Building Fund – Sale of Bond**

In November 2016, the Nevada Joint Union High School District passed a \$47 million General Obligation Bond. This fund is required by the state to account for these funds. By law, the District is required to establish a Bond Oversight Committee. The role of the Committee is to inform the public concerning the District's expenditures of revenues received from the sale of bonds authorized by the voters on November 8, 2016. This committee has been established, meets quarterly, and reports its findings to the public annually.

The first bond sale closed on June 1, 2017, in the amount of \$14,000,000. The second bond sale closed on December 19, 2018 in the amount of \$33,000,000. The 2022/23 ending fund balance is \$3,041,012.

#### **Fund 25- Capital Facility (Developer Fee) Fund**

Revenues in this fund are from Developer Fees collected for any new residential or commercial construction, including additions above 500 square feet, plus interest earned. Fees collected and annual expenditures are required to be reported on annually. The funds can be used for new construction or modernization of existing facilities to accommodate growth generated by new construction. The ending fund balance is \$2,457,105.

| Description                       | Fund 35- School Facilities Fund |                   | Fund 40- Special Building Fund |                   |
|-----------------------------------|---------------------------------|-------------------|--------------------------------|-------------------|
|                                   | 2nd Interim                     | Unaudited Actuals | 2nd Interim                    | Unaudited Actuals |
| Total Revenues                    | \$2,468,205                     | \$2,575,616       | \$69,330                       | \$68,632          |
| Total Expenditures                | \$1,596,183                     | \$443,313         | \$92,359                       | \$102,468         |
| Total Other Financing Sources     | \$0                             | \$0               | \$5,000                        | \$5,000           |
| Excess (Deficiency)               | \$872,022                       | \$2,132,303       | (\$18,029)                     | (\$28,836)        |
| Beginning Fund Balance            | \$6,427,978                     | \$6,427,978       | \$226,520                      | \$226,520         |
| Ending Fund Balance               | \$7,300,000                     | \$8,560,281       | \$208,491                      | \$197,684         |
| Components of Ending Fund Balance |                                 |                   |                                |                   |
| Non-Spendable                     | \$0                             | \$0               | \$ -                           | \$ -              |
| Restricted                        | \$7,300,000                     | \$8,560,281       | \$206,491                      | \$197,684         |
| Committed                         | \$0                             | \$0               | \$ -                           | \$ -              |
| Assigned                          | \$0                             | \$0               | \$2,000                        | \$0               |
| Unassigned                        | \$0                             | \$0               | \$ -                           | \$ -              |

**Fund 35- School Facilities Fund**

Revenues in this fund are from Facility Grants received for the NU Culinary Project, the NU Agriculture Modernization Project, and the Silver Springs Building Construction Trades Project as well as State reimbursement for prior modernization projects at NU and BR. The funds will be used for projects on the Bond priority list. The ending fund balance is \$8,560,281.

**Fund 40- Special Building Fund**

The Special Building Fund was established to provide funds for capital outlay purposes. Annually, the District receives proceeds from the City of Grass Valley Redevelopment Agency which are restricted for facility projects at the Park Avenue School site. The District contributes \$5,000 annual for the upkeep of the Bear River pool. The ending fund balance is \$197,684.

| Description                       | Fund 51- Bond, Interest, and Redemption Fund |                   | Fund 54- Bond, Interest, and Redemption Fund |                   |
|-----------------------------------|--|-------------------|--|-------------------|
|                                   | 2nd Interim                                  | Unaudited Actuals | 2nd Interim                                  | Unaudited Actuals |
| Total Revenues                    | \$1,010,780                                  | \$1,191,751       | \$2,560,250                                  | \$2,299,641       |
| Total Expenditures                | \$1,051,325                                  | \$1,051,325       | \$2,443,044                                  | \$2,443,044       |
| Total Other Financing Sources     | \$0  | \$0               | \$0  | \$0               |
| Excess (Deficiency)               | (\$40,545)                                   | \$140,426         | \$117,206                                    | (\$143,403)       |
| Beginning Fund Balance            | \$965,416                                    | \$965,416         | \$1,983,953                                  | \$1,983,953       |
| Ending Fund Balance               | \$924,871                                    | \$1,105,842       | \$2,101,159                                  | \$1,840,550       |
| Components of Ending Fund Balance |  |                   |  |                   |
| Non-Spendable                     | \$0  | \$0               | \$0  | \$0               |
| Restricted                        | \$0  | \$0               | \$653,554                                    | \$653,554         |
| Committed                         | \$0  | \$0               | \$0  | \$0               |
| Assigned                          | \$924,871                                    | \$1,105,842       | \$1,447,605                                  | \$1,186,996       |
| Unassigned                        | \$0  | \$0               | \$0  | \$0               |

**Fund 51 -Bond, Interest, and Redemption Fund**

This fund was established for the repayment of the bonds, by taxpayers, purchased as a result of the March 2002 General Obligation Bond passed by Nevada County voters. Taxes collected as a result of this bond measure will be deposited into this account by the Nevada County Treasurer and will be used to make bond payment.

**Fund 54- Bond, Interest, and Redemption Fund II**

This fund was established for the repayment of the bonds, by taxpayers, purchased as a result of the November 2016 General Obligation Bond passed by Nevada County voters. Taxes collected as a result of this bond measure will be deposited into this account by the Nevada County Treasurer and will be used to make bond payment.

**Fund 08 and Fund 73- Fiduciary Type Agency Accounts**

Agency accounts include the Student Activity accounts of the individual schools and the scholarship accounts. These accounts are custodial in nature and do not involve measurement of results in operations. Agency Funds are merely clearing accounts. At any given point in time, agency fund assets are equally offset by related liabilities or by restrictions on use.

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                       | G                         | G              |
| 09                 | Charter Schools Special Revenue Fund                        | G                         |                |
| 10                 | Special Education Pass-Through Fund                         |                           |                |
| 11                 | Adult Education Fund  | G                         | G              |
| 12                 | Child Development Fund                                      |                           |                |
| 13                 | Cafeteria Special Revenue Fund                              | G                         | G              |
| 14                 | Deferred Maintenance Fund                                   | G                         | G              |
| 15                 | Pupil Transportation Equipment Fund                         |                           |                |
| 17                 | Special Reserve Fund for Other Than Capital Outlay Projects | G                         | G              |
| 18                 | School Bus Emissions Reduction Fund                         |                           |                |
| 19                 | Foundation Special Revenue Fund                             |                           |                |
| 20                 | Special Reserve Fund for Postemployment Benefits            | G                         | G              |
| 21                 | Building Fund   | G                         | G              |
| 25                 | Capital Facilities Fund                                     | G                         | G              |
| 30                 | State School Building Lease-Purchase Fund                   |                           |                |
| 35                 | County School Facilities Fund                               | G                         | G              |
| 40                 | Special Reserve Fund for Capital Outlay Projects            | G                         | G              |
| 49                 | Capital Project Fund for Blended Component Units            |                           |                |

|       |   |    |    |
|-------|---|----|----|
| 51    | Bond Interest and Redemption Fund                         | G  | G  |
| 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) | 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) |                     |
| <b>A. REVENUES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) LCFF Sources   |                | 8010-8099              | 33,600,040.35             | 0.00           | 33,600,040.35             | 34,564,958.00    | 0.00           | 34,564,958.00             | 2.9%                |
| 2) Federal Revenue  |                | 8100-8299              | 37,886.27                 | 3,683,218.67   | 3,721,104.94              | 42,500.00        | 1,927,110.33   | 1,969,610.33              | -47.1%              |
| 3) Other State Revenue  |                | 8300-8599              | 651,401.98                | 6,641,596.00   | 7,292,997.98              | 554,658.00       | 2,790,362.12   | 3,345,020.12              | -54.1%              |
| 4) Other Local Revenue  |                | 8600-8799              | 1,228,273.44              | 2,341,451.88   | 3,569,725.32              | 843,854.68       | 1,933,230.87   | 2,777,085.55              | -22.2%              |
| 5) TOTAL, REVENUES  |                |                        | 35,517,602.04             | 12,666,266.55  | 48,183,868.59             | 36,005,970.68    | 6,650,703.32   | 42,656,674.00             | -11.5%              |
| <b>B. EXPENDITURES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Certificated Salaries  |                | 1000-1999              | 13,891,163.86             | 4,286,754.83   | 18,177,918.69             | 13,758,375.12    | 3,622,844.87   | 17,381,219.99             | -4.4%               |
| 2) Classified Salaries  |                | 2000-2999              | 4,449,342.84              | 2,442,615.39   | 6,891,958.23              | 4,406,374.32     | 2,348,112.91   | 6,754,487.23              | -2.0%               |
| 3) Employee Benefits  |                | 3000-3999              | 6,833,929.76              | 4,253,518.92   | 11,087,448.68             | 7,151,280.10     | 4,171,218.92   | 11,322,499.02             | 2.1%                |
| 4) Books and Supplies   |                | 4000-4999              | 671,239.24                | 530,695.19     | 1,201,934.43              | 777,012.61       | 600,375.97     | 1,377,388.58              | 14.6%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 2,510,415.24              | 5,075,028.41   | 7,585,443.65              | 4,177,324.95     | 2,664,093.56   | 6,841,418.51              | -9.8%               |
| 6) Capital Outlay   |                | 6000-6999              | 485,830.52                | 45,579.23      | 531,409.75                | 42,000.00        | 0.00           | 42,000.00                 | -92.1%              |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 17,143.47                 | 0.00           | 17,143.47                 | 31,800.00        | 0.00           | 31,800.00                 | 85.5%               |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (689,441.07)              | 632,372.52     | (57,068.55)               | (234,619.63)     | 174,514.63     | (60,105.00)               | 5.3%                |
| 9) TOTAL, EXPENDITURES  |                |                        | 28,169,623.86             | 17,266,564.49  | 45,436,188.35             | 30,109,547.47    | 13,581,160.86  | 43,690,708.33             | -3.8%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        |                           |                |                           |                  |                |                           |                     |
|   |                |                        | 7,347,978.18              | (4,600,297.94) | 2,747,680.24              | 5,896,423.21     | (6,930,457.54) | (1,034,034.33)            | -137.6%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Interfund Transfers  |                |                        |                           |                |                           |                  |                |                           |                     |
| a) Transfers In   |                | 8900-8929              | 36,935.05                 | 0.00           | 36,935.05                 | 39,320.00        | 0.00           | 39,320.00                 | 6.5%                |
| b) Transfers Out  |                | 7600-7629              | 5,000.00                  | 0.00           | 5,000.00                  | 5,000.00         | 0.00           | 5,000.00                  | 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              | (6,598,522.44)            | 6,598,522.44   | 0.00                      | (6,949,853.91)   | 6,949,853.91   | 0.00                      | 0.0%                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (6,566,587.39)            | 6,598,522.44   | 31,935.05                 | (6,915,533.91)   | 6,949,853.91   | 34,320.00                 | 7.5%                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
|   |                |                        | 781,390.79                | 1,998,224.50   | 2,779,615.29              | (1,019,110.70)   | 19,396.37      | (999,714.33)              | -136.0%             |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance   |                |                        |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited   |                | 9791                   | 3,822,166.78              | 1,043,980.65   | 4,866,147.43              | 4,603,557.57     | 3,042,205.15   | 7,645,762.72              | 57.1%               |
| b) Audit Adjustments  |                | 9793                   | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| c) As of July 1 - Audited (F1a + F1b)   |                |                        | 3,822,166.78              | 1,043,980.65   | 4,866,147.43              | 4,603,557.57     | 3,042,205.15   | 7,645,762.72              | 57.1%               |
| d) Other Restatements   |                | 9795                   | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                        | 3,822,166.78              | 1,043,980.65   | 4,866,147.43              | 4,603,557.57     | 3,042,205.15   | 7,645,762.72              | 57.1%               |
| 2) Ending Balance, June 30 (E + F1e)  |                |                        | 4,603,557.57              | 3,042,205.15   | 7,645,762.72              | 3,584,446.87     | 3,061,601.52   | 6,646,048.39              | -13.1%              |
| Components of Ending Fund Balance   |                |                        |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable   |                |                        |                           |                |                           |                  |                |                           |                     |
| Revolving Cash  |                | 9711                   | 102,807.00                | 0.00           | 102,807.00                | 102,807.00       | 0.00           | 102,807.00                | 0.0%                |
| Stores  |                | 9712                   | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prepaid Items   |                | 9713                   | 186,027.41                | 0.00           | 186,027.41                | 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                      | 3,042,205.15   | 3,042,205.15              | 0.00             | 3,061,601.52   | 3,061,601.52              | 0.6%                |
| c) Committed  |                |                        |                           |                |                           |                  |                |                           |                     |
| Stabilization Arrangements  |                | 9750                   | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Commitments   |                | 9760                   | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| d) Assigned   |                |                        |                           |                |                           |                  |                |                           |                     |
| Other Assignments   |                | 9780                   | 2,951,487.51              | 0.00           | 2,951,487.51              | 1,495,591.21     | 0.00           | 1,495,591.21              | -49.3%              |
| Accrued Vacation  | 0000           | 9780                   | 143,480.00                |                | 143,480.00                |                  |                | 0.00                      |                     |
| Misc Locally Restricted Rsc 0020-0062   | 0000           | 9780                   | 71,138.00                 |                | 71,138.00                 |                  |                | 0.00                      |                     |
| Donations- Rsc0903  | 0000           | 9780                   | 55,439.00                 |                | 55,439.00                 |                  |                | 0.00                      |                     |
| One-Time Mandated Costs- Rsc0600  | 0000           | 9780                   | 81,311.00                 |                | 81,311.00                 |                  |                | 0.00                      |                     |
| Cell Phone Towers- Rsc 0905   | 0000           | 9780                   | 240,916.09                |                | 240,916.09                |                  |                | 0.00                      |                     |
| Facility Use- Rsc 0998  | 0000           | 9780                   | 28,892.00                 |                | 28,892.00                 |                  |                | 0.00                      |                     |
| Safety Credits- Rsc 0640  | 0000           | 9780                   | 58,252.00                 |                | 58,252.00                 |                  |                | 0.00                      |                     |
| 8% Board Reserve Balance (8%-3% REU)  | 0000           | 9780                   | 2,272,059.42              |                | 2,272,059.42              |                  |                | 0.00                      |                     |
| e) Unassigned/Unappropriated  |                |                        |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties  |                | 9789                   | 1,363,235.65              | 0.00           | 1,363,235.65              | 1,385,640.00     | 0.00           | 1,385,640.00              | 1.6%                |
| Unassigned/Unappropriated Amount  |                | 9790                   | 0.00                      | 0.00           | 0.00                      | 600,408.66       | 0.00           | 600,408.66                | New                 |
| <b>G. ASSETS</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Cash   |                |                        |                           |                |                           |                  |                |                           |                     |
| a) in County Treasury   |                | 9110                   | 5,452,352.72              | 1,921,921.60   | 7,374,274.32              |                  |                |                           |                     |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                   | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |

| Description  | Resource Codes | Object Codes | 2022-23 Unaudited Actuals |                |                           | 2023-24 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| b) in Banks  |                | 9120         | 77,806.53                 | 0.00           | 77,806.53                 |                  |                |                           |                     |
| c) in Revolving Cash Account   |                | 9130         | 25,000.00                 | 0.00           | 25,000.00                 |                  |                |                           |                     |
| d) with Fiscal Agent/Trustee   |                | 9135         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| e) Collections Awaiting Deposit  |                | 9140         | 172,389.35                | 224,180.44     | 396,569.79                |                  |                |                           |                     |
| 2) Investments   |                | 9150         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 3) Accounts Receivable   |                | 9200         | 623,907.61                | 2,704,074.93   | 3,327,982.54              |                  |                |                           |                     |
| 4) Due from Grantor Government   |                | 9290         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 5) Due from Other Funds  |                | 9310         | 94,817.78                 | 0.00           | 94,817.78                 |                  |                |                           |                     |
| 6) Stores  |                | 9320         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 7) Prepaid Expenditures  |                | 9330         | 186,027.41                | 0.00           | 186,027.41                |                  |                |                           |                     |
| 8) Other Current Assets  |                | 9340         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 9) Lease Receivable  |                | 9380         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 10) TOTAL, ASSETS  |                |              | 6,632,301.40              | 4,850,176.97   | 11,482,478.37             |                  |                |                           |                     |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Deferred Outflows of Resources  |                | 9490         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) TOTAL, DEFERRED OUTFLOWS  |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| <b>I. LIABILITIES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Accounts Payable  |                | 9500         | 2,023,743.83              | 852,871.26     | 2,876,615.09              |                  |                |                           |                     |
| 2) Due to Grantor Governments  |                | 9590         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 3) Due to Other Funds  |                | 9610         | 5,000.00                  | 0.00           | 5,000.00                  |                  |                |                           |                     |
| 4) Current Loans   |                | 9640         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 5) Unearned Revenue  |                | 9650         | 0.00                      | 955,100.56     | 955,100.56                |                  |                |                           |                     |
| 6) TOTAL, LIABILITIES  |                |              | 2,028,743.83              | 1,807,971.82   | 3,836,715.65              |                  |                |                           |                     |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Deferred Inflows of Resources   |                | 9690         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) TOTAL, DEFERRED INFLOWS   |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| <b>K. FUND EQUITY</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 + H2) - (I6 + J2) |                |              | 4,603,557.57              | 3,042,205.15   | 7,645,762.72              |                  |                |                           |                     |
| <b>LCFF SOURCES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| Principal Apportionment  |                |              |                           |                |                           |                  |                |                           |                     |
| State Aid - Current Year   |                | 8011         | 6,521,490.00              | 0.00           | 6,521,490.00              | 7,533,893.00     | 0.00           | 7,533,893.00              | 15.5%               |
| Education Protection Account State Aid - Current Year                            |                | 8012         | 475,896.00                | 0.00           | 475,896.00                | 461,496.00       | 0.00           | 461,496.00                | -3.0%               |
| State Aid - Prior Years  |                | 8019         | 175,437.00                | 0.00           | 175,437.00                | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Tax Relief Subventions   |                |              |                           |                |                           |                  |                |                           |                     |
| Homeowners' Exemptions   |                | 8021         | 190,602.13                | 0.00           | 190,602.13                | 185,345.00       | 0.00           | 185,345.00                | -2.8%               |
| Timber Yield Tax   |                | 8022         | 1,581.50                  | 0.00           | 1,581.50                  | 1,200.00         | 0.00           | 1,200.00                  | -24.1%              |
| Other Subventions/In-Lieu Taxes  |                | 8029         | 15,056.81                 | 0.00           | 15,056.81                 | 0.00             | 0.00           | 0.00                      | -100.0%             |
| County & District Taxes  |                |              |                           |                |                           |                  |                |                           |                     |
| Secured Roll Taxes   |                | 8041         | 28,567,239.97             | 0.00           | 28,567,239.97             | 29,368,899.00    | 0.00           | 29,368,899.00             | 2.8%                |
| Unsecured Roll Taxes   |                | 8042         | 487,309.66                | 0.00           | 487,309.66                | 471,080.00       | 0.00           | 471,080.00                | -3.3%               |
| Prior Years' Taxes   |                | 8043         | 808,700.68                | 0.00           | 808,700.68                | 7,805.00         | 0.00           | 7,805.00                  | -99.0%              |
| Supplemental Taxes   |                | 8044         | 0.00                      | 0.00           | 0.00                      | 750,000.00       | 0.00           | 750,000.00                | New                 |
| Education Revenue Augmentation Fund (ERAF)                                       |                | 8045         | 2,873,562.00              | 0.00           | 2,873,562.00              | 2,317,915.00     | 0.00           | 2,317,915.00              | -19.3%              |
| Community Redevelopment Funds (SB 617/699/1992)                                  |                | 8047         | 451,161.60                | 0.00           | 451,161.60                | 476,583.00       | 0.00           | 476,583.00                | 5.6%                |
| Penalties and Interest from Delinquent Taxes                                     |                | 8048         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Miscellaneous Funds (EC 41604)   |                |              |                           |                |                           |                  |                |                           |                     |
| Royalties and Bonuses  |                | 8081         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other In-Lieu Taxes  |                | 8082         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Less: Non-LCFF (50%) Adjustment  |                | 8089         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Subtotal, LCFF Sources   |                |              | 40,568,037.35             | 0.00           | 40,568,037.35             | 41,574,216.00    | 0.00           | 41,574,216.00             | 2.5%                |
| LCFF Transfers   |                |              |                           |                |                           |                  |                |                           |                     |
| Unrestricted LCFF Transfers - Current Year                                       | 0000           | 8091         | (220,000.00)              |                | (220,000.00)              | (280,000.00)     |                | (280,000.00)              | 27.3%               |
| 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         | (6,747,997.00)            | 0.00           | (6,747,997.00)            | (6,729,258.00)   | 0.00           | (6,729,258.00)            | -0.3%               |
| 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  |                |              | 33,600,040.35             | 0.00           | 33,600,040.35             | 34,564,958.00    | 0.00           | 34,564,958.00             | 2.9%                |
| <b>FEDERAL REVENUE</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| Maintenance and Operations   |                | 8110         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Special Education Entitlement  |                | 8181         | 0.00                      | 679,620.78     | 679,620.78                | 0.00             | 598,474.00     | 598,474.00                | -11.9%              |
| Special Education Discretionary Grants   |                | 8182         | 0.00                      | 151,140.00     | 151,140.00                | 0.00             | 28,153.00      | 28,153.00                 | -81.4%              |
| 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         | 37,886.27                 | 0.00           | 37,886.27                 | 42,500.00        | 0.00           | 42,500.00                 | 12.2%               |

| 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) |                     |
| 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         |                           | 372,895.01          | 372,895.01                |                   | 512,334.50          | 512,334.50                | 37.4%               |
| Title I, Part D, Local Delinquent Programs                  | 3025   | 8290         |                           | 0.00                | 0.00                      |                   | 0.00                | 0.00                      | 0.0%                |
| Title II, Part A, Supporting Effective Instruction          | 4035   | 8290         |                           | 86,123.00           | 86,123.00                 |                   | 85,008.00           | 85,008.00                 | -1.3%               |
| 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         |                           | 241,830.00          | 241,830.00                |                   | 211,937.00          | 211,937.00                | -12.4%              |
| Career and Technical Education                              | 3500-3599  | 8290         |                           | 61,078.12           | 61,078.12                 |                   | 73,398.00           | 73,398.00                 | 20.2%               |
| All Other Federal Revenue                                   | All Other  | 8290         | 0.00                      | 2,090,531.76        | 2,090,531.76              | 0.00              | 417,805.83          | 417,805.83                | -80.0%              |
| <b>TOTAL, FEDERAL REVENUE</b>                               |  |              | <b>37,886.27</b>          | <b>3,683,218.67</b> | <b>3,721,104.94</b>       | <b>42,500.00</b>  | <b>1,927,110.33</b> | <b>1,969,610.33</b>       | <b>-47.1%</b>       |
| <b>OTHER STATE REVENUE</b>                                  |  |              |                           |                     |                           |                   |                     |                           |                     |
| 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         |                           | 397,955.00          | 397,955.00                |                   | 14,328.00           | 14,328.00                 | -96.4%              |
| 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                      | 239,177.00          | 239,177.00                | 0.00              | 0.00                | 0.00                      | -100.0%             |
| Mandated Costs Reimbursements                               |  | 8550         | 145,080.00                | 0.00                | 145,080.00                | 160,358.00        | 0.00                | 160,358.00                | 10.5%               |
| Lottery - Unrestricted and Instructional Materials          |  | 8560         | 502,578.98                | 250,398.06          | 752,977.04                | 389,300.00        | 153,430.00          | 542,730.00                | -27.9%              |
| Tax Relief Subventions                                      |  |              |                           |                     |                           |                   |                     |                           |                     |
| Restricted Levies - Other                                   |  |              |                           |                     |                           |                   |                     |                           |                     |
| Homeowners' Exemptions                                      | 8575   | 8575         | 0.00                      | 0.00                | 0.00                      | 0.00              | 0.00                | 0.00                      | 0.0%                |
| Other Subventions/In-Lieu Taxes                             | 8576   | 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         |                           | 326,927.91          | 326,927.91                |                   | 350,565.07          | 350,565.07                | 7.2%                |
| American Indian Early Childhood Education                   | 7210   | 8590         |                           | 0.00                | 0.00                      |                   | 0.00                | 0.00                      | 0.0%                |
| Specialized Secondary                                       | 7370   | 8590         |                           | 9,185.31            | 9,185.31                  |                   | 22,316.41           | 22,316.41                 | 143.0%              |
| All Other State Revenue                                     | All Other  | 8590         | 3,743.00                  | 5,417,952.72        | 5,421,695.72              | 5,000.00          | 2,249,722.64        | 2,254,722.64              | -58.4%              |
| <b>TOTAL, OTHER STATE REVENUE</b>                           |  |              | <b>651,401.98</b>         | <b>6,641,596.00</b> | <b>7,292,997.98</b>       | <b>554,658.00</b> | <b>2,790,362.12</b> | <b>3,345,020.12</b>       | <b>-54.1%</b>       |
| <b>OTHER LOCAL REVENUE</b>                                  |  |              |                           |                     |                           |                   |                     |                           |                     |
| 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         | 92,503.82                 | 0.00                | 92,503.82                 | 90,140.00         | 0.00                | 90,140.00                 | -2.6%               |
| Interest  |  | 8660         | 116,936.03                | 0.00                | 116,936.03                | 41,100.00         | 0.00                | 41,100.00                 | -64.9%              |

| 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) |                     |
| Net Increase (Decrease) in the Fair Value of Investments   |                | 8662         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>Fees and Contracts</b>                                  |                |              |                           |                |                           |                  |                |                           |                     |
| Adult Education Fees                                       |                | 8671         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Non-Resident Students                                      |                | 8672         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transportation Fees From Individuals                       |                | 8675         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Interagency Services                                       |                | 8677         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Mitigation/Developer Fees                                  |                | 8681         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Fees and Contracts                               |                | 8689         | 18,480.00                 | 0.00           | 18,480.00                 | 18,713.00        | 0.00           | 18,713.00                 | 1.3%                |
| <b>Other Local Revenue</b>                                 |                |              |                           |                |                           |                  |                |                           |                     |
| 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         | 987,034.59                | 473,767.22     | 1,460,801.81              | 678,047.68       | 139,510.57     | 817,558.25                | -44.0%              |
| Tuition  |                | 8710         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers In                                     |                | 8781-8783    | 13,319.00                 | 0.00           | 13,319.00                 | 15,854.00        | 0.00           | 15,854.00                 | 19.0%               |
| <b>Transfers of Apportionments</b>                         |                |              |                           |                |                           |                  |                |                           |                     |
| Special Education SELPA Transfers                          |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                          | 6500           | 8791         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From County Offices  | 6500           | 8792         |                           | 1,867,684.66   | 1,867,684.66              |                  | 1,793,720.30   | 1,793,720.30              | -4.0%               |
| 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%                |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                          |                |              | 1,228,273.44              | 2,341,451.88   | 3,569,725.32              | 843,854.68       | 1,933,230.87   | 2,777,085.55              | -22.2%              |
| <b>TOTAL, REVENUES</b>                                     |                |              | 35,517,602.04             | 12,666,266.55  | 48,183,868.59             | 36,005,970.68    | 6,650,703.32   | 42,656,674.00             | -11.5%              |
| <b>CERTIFICATED SALARIES</b>                               |                |              |                           |                |                           |                  |                |                           |                     |
| Certificated Teachers' Salaries                            |                | 1100         | 10,230,049.45             | 3,439,099.33   | 13,669,148.78             | 10,229,997.45    | 2,895,523.48   | 13,125,520.93             | -4.0%               |
| Certificated Pupil Support Salaries                        |                | 1200         | 1,625,813.01              | 539,101.20     | 2,164,914.21              | 1,557,517.34     | 489,281.27     | 2,046,798.61              | -5.5%               |
| Certificated Supervisors' and Administrators' Salaries     |                | 1300         | 1,742,816.43              | 306,554.31     | 2,049,370.74              | 1,705,325.13     | 237,040.12     | 1,942,365.25              | -5.2%               |
| Other Certificated Salaries                                |                | 1900         | 292,484.97                | 1,999.99       | 294,484.96                | 265,535.20       | 1,000.00       | 266,535.20                | -9.5%               |
| <b>TOTAL, CERTIFICATED SALARIES</b>                        |                |              | 13,891,163.86             | 4,286,754.83   | 18,177,918.69             | 13,758,375.12    | 3,622,844.87   | 17,381,219.99             | -4.4%               |
| <b>CLASSIFIED SALARIES</b>                                 |                |              |                           |                |                           |                  |                |                           |                     |
| Classified Instructional Salaries                          |                | 2100         | 533,377.69                | 1,171,410.42   | 1,704,788.11              | 491,687.54       | 1,302,548.08   | 1,794,235.62              | 5.2%                |
| Classified Support Salaries                                |                | 2200         | 882,719.31                | 913,858.77     | 1,796,578.08              | 1,026,104.79     | 783,974.67     | 1,810,079.46              | 0.8%                |
| Classified Supervisors' and Administrators' Salaries       |                | 2300         | 400,462.01                | 152,540.49     | 553,002.50                | 369,899.17       | 59,037.24      | 428,936.41                | -22.4%              |
| Clerical, Technical and Office Salaries                    |                | 2400         | 2,358,570.86              | 102,648.07     | 2,461,218.93              | 2,201,878.83     | 186,057.66     | 2,387,936.49              | -3.0%               |
| Other Classified Salaries                                  |                | 2900         | 274,212.97                | 102,157.64     | 376,370.61                | 316,803.99       | 16,495.26      | 333,299.25                | -11.4%              |
| <b>TOTAL, CLASSIFIED SALARIES</b>                          |                |              | 4,449,342.84              | 2,442,615.39   | 6,891,958.23              | 4,406,374.32     | 2,348,112.91   | 6,754,487.23              | -2.0%               |
| <b>EMPLOYEE BENEFITS</b>                                   |                |              |                           |                |                           |                  |                |                           |                     |
| STRS   |                | 3101-3102    | 2,450,837.86              | 2,296,471.38   | 4,747,309.24              | 2,533,593.76     | 2,290,687.68   | 4,824,281.44              | 1.6%                |
| PERS   |                | 3201-3202    | 1,034,711.52              | 668,736.41     | 1,703,447.93              | 1,146,503.77     | 671,030.53     | 1,817,534.30              | 6.7%                |
| OASDI/Medicare/Alternative                                 |                | 3301-3302    | 547,434.02                | 256,689.22     | 804,123.24                | 534,690.68       | 234,682.41     | 769,373.09                | -4.3%               |
| Health and Welfare Benefits                                |                | 3401-3402    | 2,078,217.91              | 892,551.20     | 2,970,769.11              | 2,295,264.48     | 877,589.44     | 3,172,853.92              | 6.8%                |
| Unemployment Insurance                                     |                | 3501-3502    | 96,681.40                 | 33,295.92      | 129,977.32                | 13,404.94        | 4,044.02       | 17,448.96                 | -86.6%              |
| Workers' Compensation                                      |                | 3601-3602    | 275,241.53                | 100,734.79     | 375,976.32                | 270,355.47       | 88,384.84      | 358,740.31                | -4.6%               |
| OPEB, Allocated  |                | 3701-3702    | 314,291.07                | 0.00           | 314,291.07                | 342,107.00       | 0.00           | 342,107.00                | 8.9%                |
| OPEB, Active Employees                                     |                | 3751-3752    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Employee Benefits                                    |                | 3901-3902    | 36,514.45                 | 5,040.00       | 41,554.45                 | 15,360.00        | 4,800.00       | 20,160.00                 | -51.5%              |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                            |                |              | 6,833,929.76              | 4,253,518.92   | 11,087,448.68             | 7,151,280.10     | 4,171,218.92   | 11,322,499.02             | 2.1%                |
| <b>BOOKS AND SUPPLIES</b>                                  |                |              |                           |                |                           |                  |                |                           |                     |
| Approved Textbooks and Core Curricula Materials            |                | 4100         | 12,723.33                 | 160,663.40     | 173,386.73                | 30,000.00        | 153,009.74     | 183,009.74                | 5.6%                |
| Books and Other Reference Materials                        |                | 4200         | 6,255.03                  | 8,529.78       | 14,784.81                 | 30,000.00        | 6,000.00       | 36,000.00                 | 143.5%              |
| Materials and Supplies                                     |                | 4300         | 484,667.00                | 313,900.11     | 798,567.11                | 607,772.00       | 438,042.23     | 1,045,814.23              | 31.0%               |
| Noncapitalized Equipment                                   |                | 4400         | 167,593.88                | 47,601.90      | 215,195.78                | 109,240.61       | 3,324.00       | 112,564.61                | -47.7%              |
| Food   |                | 4700         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                           |                |              | 671,239.24                | 530,695.19     | 1,201,934.43              | 777,012.61       | 600,375.97     | 1,377,388.58              | 14.6%               |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              |                           |                |                           |                  |                |                           |                     |
| Subagreements for Services                                 |                | 5100         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Travel and Conferences                                     |                | 5200         | 76,266.33                 | 137,773.89     | 214,040.22                | 54,720.00        | 72,800.00      | 127,520.00                | -40.4%              |
| Dues and Memberships                                       |                | 5300         | 37,383.50                 | 0.00           | 37,383.50                 | 41,601.00        | 0.00           | 41,601.00                 | 11.3%               |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

| 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) |                     |
| Insurance   |                | 5400 - 5450  | 313,496.41                | 0.00                 | 313,496.41                | 329,140.00           | 0.00                 | 329,140.00                | 5.0%                |
| Operations and Housekeeping Services  |                | 5500         | 1,780,949.98              | 0.00                 | 1,780,949.98              | 1,739,280.00         | 0.00                 | 1,739,280.00              | -2.3%               |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 503,655.60                | 341,529.45           | 845,185.05                | 566,717.90           | 213,594.19           | 780,312.09                | -7.7%               |
| Transfers of Direct Costs   |                | 5710         | (1,489,955.02)            | 1,489,955.02         | 0.00                      | 505,122.05           | (505,122.05)         | 0.00                      | 0.0%                |
| Transfers of Direct Costs - Interfund   |                | 5750         | (31.69)                   | 0.00                 | (31.69)                   | 0.00                 | 0.00                 | 0.00                      | -100.0%             |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 1,183,910.47              | 3,099,100.88         | 4,283,011.35              | 859,664.00           | 2,879,921.42         | 3,739,585.42              | -12.7%              |
| Communications  |                | 5900         | 104,739.66                | 6,669.17             | 111,408.83                | 81,080.00            | 2,900.00             | 83,980.00                 | -24.6%              |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | <b>2,510,415.24</b>       | <b>5,075,028.41</b>  | <b>7,585,443.65</b>       | <b>4,177,324.95</b>  | <b>2,664,093.56</b>  | <b>6,841,418.51</b>       | <b>-9.8%</b>        |
| <b>CAPITAL OUTLAY</b>   |                |              |                           |                      |                           |                      |                      |                           |                     |
| 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         | 151,553.97                | 41,816.73            | 193,370.70                | 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         | 334,276.55                | 3,762.50             | 338,039.05                | 42,000.00            | 0.00                 | 42,000.00                 | -87.6%              |
| Equipment Replacement   |                | 6500         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| Lease Assets  |                | 6600         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| Subscription Assets   |                | 6700         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>485,830.52</b>         | <b>45,579.23</b>     | <b>531,409.75</b>         | <b>42,000.00</b>     | <b>0.00</b>          | <b>42,000.00</b>          | <b>-92.1%</b>       |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                           |                      |                           |                      |                      |                           |                     |
| Tuition   |                |              |                           |                      |                           |                      |                      |                           |                     |
| Tuition for Instruction Under Interdistrict                                     |                |              |                           |                      |                           |                      |                      |                           |                     |
| Attendance Agreements   |                | 7110         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| State Special Schools   |                | 7130         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| Tuition, Excess Costs, and/or Deficit Payments                                  |                |              |                           |                      |                           |                      |                      |                           |                     |
| Payments to Districts or Charter Schools  |                | 7141         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| Payments to County Offices  |                | 7142         | 12,370.00                 | 0.00                 | 12,370.00                 | 26,000.00            | 0.00                 | 26,000.00                 | 110.2%              |
| 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    | 4,773.47                  | 0.00                 | 4,773.47                  | 5,800.00             | 0.00                 | 5,800.00                  | 21.5%               |
| 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%                |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>               |                |              | <b>17,143.47</b>          | <b>0.00</b>          | <b>17,143.47</b>          | <b>31,800.00</b>     | <b>0.00</b>          | <b>31,800.00</b>          | <b>85.5%</b>        |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                |                |              |                           |                      |                           |                      |                      |                           |                     |
| Transfers of Indirect Costs   |                | 7310         | (632,372.52)              | 632,372.52           | 0.00                      | (174,514.63)         | 174,514.63           | 0.00                      | 0.0%                |
| Transfers of Indirect Costs - Interfund   |                | 7350         | (57,068.55)               | 0.00                 | (57,068.55)               | (60,105.00)          | 0.00                 | (60,105.00)               | 5.3%                |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                         |                |              | <b>(689,441.07)</b>       | <b>632,372.52</b>    | <b>(57,068.55)</b>        | <b>(234,619.63)</b>  | <b>174,514.63</b>    | <b>(60,105.00)</b>        | <b>5.3%</b>         |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>28,169,623.86</b>      | <b>17,266,564.49</b> | <b>45,436,188.35</b>      | <b>30,109,547.47</b> | <b>13,581,160.86</b> | <b>43,690,708.33</b>      | <b>-3.8%</b>        |
| <b>INTERFUND TRANSFERS</b>  |                |              |                           |                      |                           |                      |                      |                           |                     |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                           |                      |                           |                      |                      |                           |                     |
| From: Special Reserve Fund  |                | 8912         | 36,935.05                 | 0.00                 | 36,935.05                 | 39,320.00            | 0.00                 | 39,320.00                 | 6.5%                |
| 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%                |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>  |                |              | <b>36,935.05</b>          | <b>0.00</b>          | <b>36,935.05</b>          | <b>39,320.00</b>     | <b>0.00</b>          | <b>39,320.00</b>          | <b>6.5%</b>         |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                           |                      |                           |                      |                      |                           |                     |
| To: Child Development Fund  |                | 7611         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| To: Special Reserve Fund  |                | 7612         | 5,000.00                  | 0.00                 | 5,000.00                  | 5,000.00             | 0.00                 | 5,000.00                  | 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%                |

| 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) |                     |
| (b) TOTAL, INTERFUND TRANSFERS OUT                            |                |              | 5,000.00                  | 0.00           | 5,000.00                  | 5,000.00         | 0.00           | 5,000.00                  | 0.0%                |
| <b>OTHER SOURCES/USES</b>                                     |                |              |                           |                |                           |                  |                |                           |                     |
| <b>SOURCES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| State Apportionments  |                |              |                           |                |                           |                  |                |                           |                     |
| Emergency Apportionments                                      |                | 8931         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds  |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds from Disposal of Capital Assets                      |                | 8953         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Sources   |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers from Funds of Lapsed/Reorganized LEAs               |                | 8965         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Long-Term Debt Proceeds                                       |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds from Certificates of Participation                   |                | 8971         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Leases  |                | 8972         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Lease Revenue Bonds                             |                | 8973         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from SBITAs  |                | 8974         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Financing Sources                                   |                | 8979         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (c) TOTAL, SOURCES  |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>USES</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| 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%                |
| <b>CONTRIBUTIONS</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| Contributions from Unrestricted Revenues                      |                | 8980         | (6,598,522.44)            | 6,598,522.44   | 0.00                      | (6,949,853.91)   | 6,949,853.91   | 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                                      |                |              | (6,598,522.44)            | 6,598,522.44   | 0.00                      | (6,949,853.91)   | 6,949,853.91   | 0.00                      | 0.0%                |
| <b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b> |                |              | (6,566,587.39)            | 6,598,522.44   | 31,935.05                 | (6,915,533.91)   | 6,949,853.91   | 34,320.00                 | 7.5%                |

| 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) |                     |
| <b>A. REVENUES</b>   |                |                            |                           |                |                           |                  |                |                           |                     |
| 1) LCFF Sources  |                | 8010-8099                  | 33,600,040.35             | 0.00           | 33,600,040.35             | 34,564,958.00    | 0.00           | 34,564,958.00             | 2.9%                |
| 2) Federal Revenue   |                | 8100-8299                  | 37,886.27                 | 3,683,218.67   | 3,721,104.94              | 42,500.00        | 1,927,110.33   | 1,969,610.33              | -47.1%              |
| 3) Other State Revenue   |                | 8300-8599                  | 651,401.98                | 6,641,596.00   | 7,292,997.98              | 554,658.00       | 2,790,362.12   | 3,345,020.12              | -54.1%              |
| 4) Other Local Revenue   |                | 8600-8799                  | 1,228,273.44              | 2,341,451.88   | 3,569,725.32              | 843,854.68       | 1,933,230.87   | 2,777,085.55              | -22.2%              |
| 5) TOTAL, REVENUES   |                |                            | 35,517,602.04             | 12,666,266.55  | 48,183,868.59             | 36,005,970.68    | 6,650,703.32   | 42,656,674.00             | -11.5%              |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                            |                           |                |                           |                  |                |                           |                     |
| 1) Instruction   |                | 1000-1999                  | 13,323,373.29             | 9,977,290.07   | 23,300,663.36             | 14,782,613.65    | 8,210,713.02   | 22,993,326.67             | -1.3%               |
| 2) Instruction - Related Services  |                | 2000-2999                  | 2,982,923.89              | 1,492,472.29   | 4,475,396.18              | 3,460,215.89     | 846,950.77     | 4,307,166.66              | -3.8%               |
| 3) Pupil Services  |                | 3000-3999                  | 2,788,234.10              | 3,363,722.46   | 6,151,956.56              | 2,986,111.56     | 3,000,871.22   | 5,986,982.78              | -2.7%               |
| 4) Ancillary Services  |                | 4000-4999                  | 1,654,156.23              | 61,091.52      | 1,715,247.75              | 1,645,162.53     | 56,500.91      | 1,701,663.44              | -0.8%               |
| 5) Community Services  |                | 5000-5999                  | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 6) Enterprise  |                | 6000-6999                  | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 7) General Administration  |                | 7000-7999                  | 3,098,706.72              | 691,578.74     | 3,790,285.46              | 3,130,705.20     | 189,163.10     | 3,319,868.30              | -12.4%              |
| 8) Plant Services  |                | 8000-8999                  | 4,305,086.16              | 1,680,409.41   | 5,985,495.57              | 4,072,938.64     | 1,276,961.84   | 5,349,900.48              | -10.6%              |
| 9) Other Outgo   |                | 9000-9999 Except 7600-7699 | 17,143.47                 | 0.00           | 17,143.47                 | 31,800.00        | 0.00           | 31,800.00                 | 85.5%               |
| 10) TOTAL, EXPENDITURES  |                |                            | 28,169,623.86             | 17,266,564.49  | 45,436,188.35             | 30,109,547.47    | 13,581,160.86  | 43,690,708.33             | -3.8%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                            | 7,347,978.18              | (4,600,297.94) | 2,747,680.24              | 5,896,423.21     | (6,930,457.54) | (1,034,034.33)            | -137.6%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                            |                           |                |                           |                  |                |                           |                     |
| 1) Interfund Transfers   |                |                            |                           |                |                           |                  |                |                           |                     |
| a) Transfers In  |                | 8900-8929                  | 36,935.05                 | 0.00           | 36,935.05                 | 39,320.00        | 0.00           | 39,320.00                 | 6.5%                |
| b) Transfers Out   |                | 7600-7629                  | 5,000.00                  | 0.00           | 5,000.00                  | 5,000.00         | 0.00           | 5,000.00                  | 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                  | (6,598,522.44)            | 6,598,522.44   | 0.00                      | (6,949,853.91)   | 6,949,853.91   | 0.00                      | 0.0%                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                            | (6,566,587.39)            | 6,598,522.44   | 31,935.05                 | (6,915,533.91)   | 6,949,853.91   | 34,320.00                 | 7.5%                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                            | 781,390.79                | 1,998,224.50   | 2,779,615.29              | (1,019,110.70)   | 19,396.37      | (999,714.33)              | -136.0%             |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                            |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance  |                |                            |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited  |                | 9791                       | 3,822,166.78              | 1,043,980.65   | 4,866,147.43              | 4,603,557.57     | 3,042,205.15   | 7,645,762.72              | 57.1%               |
| b) Audit Adjustments   |                | 9793                       | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| c) As of July 1 - Audited (F1a + F1b)  |                |                            | 3,822,166.78              | 1,043,980.65   | 4,866,147.43              | 4,603,557.57     | 3,042,205.15   | 7,645,762.72              | 57.1%               |
| d) Other Restatements  |                | 9795                       | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                            | 3,822,166.78              | 1,043,980.65   | 4,866,147.43              | 4,603,557.57     | 3,042,205.15   | 7,645,762.72              | 57.1%               |
| 2) Ending Balance, June 30 (E + F1e)   |                |                            | 4,603,557.57              | 3,042,205.15   | 7,645,762.72              | 3,584,446.87     | 3,061,601.52   | 6,646,048.39              | -13.1%              |
| Components of Ending Fund Balance  |                |                            |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable  |                |                            |                           |                |                           |                  |                |                           |                     |
| Revolving Cash   |                | 9711                       | 102,807.00                | 0.00           | 102,807.00                | 102,807.00       | 0.00           | 102,807.00                | 0.0%                |
| Stores   |                | 9712                       | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prepaid Items  |                | 9713                       | 186,027.41                | 0.00           | 186,027.41                | 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                      | 3,042,205.15   | 3,042,205.15              | 0.00             | 3,061,601.52   | 3,061,601.52              | 0.6%                |
| c) Committed   |                |                            |                           |                |                           |                  |                |                           |                     |
| Stabilization Arrangements   |                | 9750                       | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Commitments (by Resource/Object)   |                | 9760                       | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| d) Assigned  |                |                            |                           |                |                           |                  |                |                           |                     |
| Other Assignments (by Resource/Object)   |                | 9780                       | 2,951,487.51              | 0.00           | 2,951,487.51              | 1,495,591.21     | 0.00           | 1,495,591.21              | -49.3%              |
| Accrued Vacation   |                | 0000 9780                  | 143,480.00                |                | 143,480.00                |                  |                | 0.00                      |                     |
| Misc Locally Restricted Rsc 0020-0062  |                | 0000 9780                  | 71,138.00                 |                | 71,138.00                 |                  |                | 0.00                      |                     |
| Donations- Rsc0903   |                | 0000 9780                  | 55,439.00                 |                | 55,439.00                 |                  |                | 0.00                      |                     |
| One-Time Mandated Costs- Rsc0600   |                | 0000 9780                  | 81,311.00                 |                | 81,311.00                 |                  |                | 0.00                      |                     |
| Cell Phone Towers- Rsc 0905  |                | 0000 9780                  | 240,916.09                |                | 240,916.09                |                  |                | 0.00                      |                     |
| Facility Use- Rsc 0998   |                | 0000 9780                  | 28,892.00                 |                | 28,892.00                 |                  |                | 0.00                      |                     |
| Safety Credits- Rsc 0640   |                | 0000 9780                  | 58,252.00                 |                | 58,252.00                 |                  |                | 0.00                      |                     |
| 8% Board Reserve Balance (8%-3% REU)   |                | 0000 9780                  | 2,272,059.42              |                | 2,272,059.42              |                  |                | 0.00                      |                     |
| e) Unassigned/Unappropriated   |                |                            |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties   |                | 9789                       | 1,363,235.65              | 0.00           | 1,363,235.65              | 1,385,640.00     | 0.00           | 1,385,640.00              | 1.6%                |
| Unassigned/Unappropriated Amount   |                | 9790                       | 0.00                      | 0.00           | 0.00                      | 600,408.66       | 0.00           | 600,408.66                | New                 |

| Resource                  | Description   | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget |
|---------------------------|---|------------------------------|-------------------|
| 6266                      | Educator Effectiveness, FY 2021-22  | 350,774.70                   | 158,509.70        |
| 6300                      | Lottery: Instructional Materials  | 225,214.05                   | 225,634.31        |
| 6762                      | Arts, Music, and Instructional Materials Discretionary Block Grant          | 0.00                         | 717,830.00        |
| 7029                      | Child Nutrition: Food Service Staff Training Funds                          | 7,295.80                     | 7,295.80          |
| 7032                      | Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds | 238,753.66                   | 238,753.66        |
| 7412                      | A-G Access/Success Grant  | 154,691.40                   | 103.51            |
| 7435                      | Learning Recovery Emergency Block Grant                                     | 1,706,848.75                 | 1,354,847.75      |
| 7810                      | Other Restricted State  | 63,712.00                    | 63,712.00         |
| 9010                      | Other Restricted Local  | 294,914.79                   | 294,914.79        |
| Total, Restricted Balance |   | 3,042,205.15                 | 3,061,601.52      |



| Description   | Resource Codes | Object Codes            | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 1,220,072.31                 | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES  |                |                         | 1,220,072.31                 | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 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               | 606,766.58                   | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 401,723.83                   | 0.00              | -100.0%               |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 1,008,490.41                 | 0.00              | -200.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 211,581.90                   | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 211,581.90                   | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 750,182.73                   | 961,764.63        | 28.2%                 |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 750,182.73                   | 961,764.63        | 28.2%                 |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 750,182.73                   | 961,764.63        | 28.2%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 961,764.63                   | 961,764.63        | 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                    | 961,764.63                   | 961,764.63        | 0.0%                  |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties   |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount   |                | 9790         | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>   |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury  |                | 9110         | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                              |                | 9111         | 0.00                         |                   |                       |
| b) in Banks  |                | 9120         | 961,764.63                   |                   |                       |
| c) in Revolving Cash Account   |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee   |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit  |                | 9140         | 0.00                         |                   |                       |
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable   |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government   |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable  |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 961,764.63                   |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>   |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources  |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS  |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>  |                |              |                              |                   |                       |
| 1) Accounts Payable  |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments  |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds  |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenues   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES  |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources   |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS   |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>  |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 + H2) - (I6 + J2) |                |              | 961,764.63                   |                   |                       |
| <b>REVENUES</b>  |                |              |                              |                   |                       |
| Sale of Equipment and Supplies   |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| All Other Sales  |                | 8639         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 0.00                         | 0.00              | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments                         |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| All Other Fees and Contracts   |                | 8689         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| All Other Local Revenue                                     |                | 8699         | 1,220,072.31                 | 0.00              | -100.0%               |
| <b>TOTAL, REVENUES</b>                                      |                |              | 1,220,072.31                 | 0.00              | -100.0%               |
| <b>CERTIFICATED SALARIES</b>                                |                |              |                              |                   |                       |
| 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%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| Classified Instructional Salaries                           |                | 2100         | 0.00                         | 0.00              | 0.0%                  |
| Classified Support Salaries                                 |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                     |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                                   |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| 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%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                              |                   |                       |
| Materials and Supplies                                      |                | 4300         | 606,766.58                   | 0.00              | -100.0%               |
| Noncapitalized Equipment                                    |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | 606,766.58                   | 0.00              | -100.0%               |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                              |                   |                       |
| Subagreements for Services                                  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Dues and Memberships  |                | 5300         | 0.00                         | 0.00              | 0.0%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 401,723.83                   | 0.00              | -100.0%               |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | 401,723.83                   | 0.00              | -100.0%               |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                              |                   |                       |
| Equipment   |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement                                       |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| TOTAL, CAPITAL OUTLAY                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>          |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                   |                | 7350         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS          |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES                                       |                |              | 1,008,490.41                 | 0.00              | -200.0%               |
| <b>INTERFUND TRANSFERS</b>                                |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                             |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                   |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                            |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                  |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                 |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Proceeds from Disposal of Capital Assets                  |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Transfers from Funds of Lapsed/Reorganized LEAs           |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases                                      |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs                                      |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs           |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                      |                |              |                              |                   |                       |
| 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<br>(a- b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Function

| Description   | Function Codes | Object Codes     | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799        | 1,220,072.31                 | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES  |                |                  | 1,220,072.31                 | 0.00              | -100.0%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 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      |                  | 1,008,490.41                 | 0.00              | -100.0%               |
| 5) Community Services   | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise   | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration   | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services   | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo  | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES   |                |                  | 1,008,490.41                 | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                  | 211,581.90                   | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | 211,581.90                   | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 750,182.73                   | 961,764.63        | 28.2%                 |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 750,182.73                   | 961,764.63        | 28.2%                 |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 750,182.73                   | 961,764.63        | 28.2%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 961,764.63                   | 961,764.63        | 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             | 961,764.63                   | 961,764.63        | 0.0%                  |
| c) Committed  |                |                  |                              |                   |                       |

Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Function

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

**Unaudited Actuals**  
**Student Activity Special Revenue Fund**  
**Exhibit: Restricted Balance Detail**

| Resource                  | Description            | 2022-23<br>Unaudited<br>Actuals | 2023-24<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 8210                      | Student Activity Funds | 961,764.63                      | 961,764.63        |
| Total, Restricted Balance |                        | 961,764.63                      | 961,764.63        |

| Description   | Resource Codes | Object Codes            | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 61,185.00                    | 61,185.00         | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 314,934.00                   | 477,523.00        | 51.6%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 4,758.74                     | 3,500.00          | -26.5%                |
| 5) TOTAL, REVENUES  |                |                         | 380,877.74                   | 542,208.00        | 42.4%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 202,058.90                   | 238,456.91        | 18.0%                 |
| 2) Classified Salaries  |                | 2000-2999               | 67,949.88                    | 67,481.98         | -0.7%                 |
| 3) Employee Benefits  |                | 3000-3999               | 107,268.97                   | 125,930.97        | 17.4%                 |
| 4) Books and Supplies   |                | 4000-4999               | 21,803.33                    | 26,100.00         | 19.7%                 |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 68,198.66                    | 62,548.14         | -8.3%                 |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 19,463.00                    | 21,690.00         | 11.4%                 |
| 9) TOTAL, EXPENDITURES  |                |                         | 486,742.74                   | 542,208.00        | 11.4%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (105,865.00)                 | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (105,865.00)                 | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 244,225.96                   | 138,360.96        | -43.3%                |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 244,225.96                   | 138,360.96        | -43.3%                |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 244,225.96                   | 138,360.96        | -43.3%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 138,360.96                   | 138,360.96        | 0.0%                  |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 138,360.96                   | 138,360.96        | 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%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 129,561.03                   |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 182.50                       |                   |                       |
| 2) Investments  |                | 9150                    | 0.00                         |                   |                       |



| Description  | Resource Codes | Object Codes | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable                                   |                | 9200         | 44,241.00                    |                   |                       |
| 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  |                |              | 173,984.53                   |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 15,846.39                    |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 19,777.18                    |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                      |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 35,623.57                    |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| (must agree with line F2) (G10 + H2) - (I6 + J2)         |                |              | 138,360.96                   |                   |                       |
| <b>LCFF SOURCES</b>                                      |                |              |                              |                   |                       |
| 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%                  |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| 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         | 61,185.00                    | 61,185.00         | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                   |                |              | 61,185.00                    | 61,185.00         | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| 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         | 298,275.00                   | 453,400.00        | 52.0%                 |
| All Other State Revenue                                  | All Other      | 8590         | 16,659.00                    | 24,123.00         | 44.8%                 |
| TOTAL, OTHER STATE REVENUE                               |                |              | 314,934.00                   | 477,523.00        | 51.6%                 |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| 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         | 4,143.74                     | 3,500.00          | -15.5%                |
| 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         | 615.00                       | 0.00              | -100.0%               |
| Tuition  |                | 8710         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 4,758.74                     | 3,500.00          | -26.5%                |
| TOTAL, REVENUES  |                |              | 380,877.74                   | 542,208.00        | 42.4%                 |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                          |                | 1100         | 90,687.50                    | 126,305.68        | 39.3%                 |

| Description   | Resource Codes | Object Codes | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Certificated Pupil Support Salaries                         |                | 1200         | 34,976.22                    | 35,974.07         | 2.9%                  |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 70,870.18                    | 70,865.16         | 0.0%                  |
| Other Certificated Salaries                                 |                | 1900         | 5,525.00                     | 5,312.00          | -3.9%                 |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>202,058.90</b>            | <b>238,456.91</b> | <b>18.0%</b>          |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| Classified Instructional Salaries                           |                | 2100         | 7,944.49                     | 3,468.74          | -56.3%                |
| 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         | 60,005.39                    | 64,013.24         | 6.7%                  |
| Other Classified Salaries                                   |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>67,949.88</b>             | <b>67,481.98</b>  | <b>-0.7%</b>          |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 50,917.03                    | 63,912.22         | 25.5%                 |
| PERS  |                | 3201-3202    | 15,862.82                    | 17,989.81         | 13.4%                 |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 7,651.78                     | 8,032.75          | 5.0%                  |
| Health and Welfare Benefits                                 |                | 3401-3402    | 27,456.35                    | 31,221.40         | 13.7%                 |
| Unemployment Insurance                                      |                | 3501-3502    | 1,292.55                     | 184.36            | -85.7%                |
| Workers' Compensation                                       |                | 3601-3602    | 4,088.44                     | 4,590.43          | 12.3%                 |
| OPEB, Allocated   |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>107,268.97</b>            | <b>125,930.97</b> | <b>17.4%</b>          |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                         | 600.00            | New                   |
| Books and Other Reference Materials                         |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                      |                | 4300         | 20,042.89                    | 10,500.00         | -47.6%                |
| Noncapitalized Equipment                                    |                | 4400         | 1,760.44                     | 15,000.00         | 752.1%                |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>21,803.33</b>             | <b>26,100.00</b>  | <b>19.7%</b>          |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                              |                   |                       |
| Subagreements for Services                                  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                      |                | 5200         | 9,116.46                     | 6,408.14          | -29.7%                |
| Dues and Memberships  |                | 5300         | 779.00                       | 1,000.00          | 28.4%                 |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                        |                | 5500         | 3,360.72                     | 3,500.00          | 4.1%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 2,736.65                     | 3,680.00          | 34.5%                 |
| 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         | 50,821.25                    | 45,100.00         | -11.3%                |
| Communications  |                | 5900         | 1,384.58                     | 2,860.00          | 106.6%                |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>68,198.66</b>             | <b>62,548.14</b>  | <b>-8.3%</b>          |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                              |                   |                       |
| Land  |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements   |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                     |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement                                       |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>  |                |              |                              |                   |                       |
| 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<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>Debt Service</b>  |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>             |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                      |                | 7350         | 19,463.00                    | 21,690.00         | 11.4%                 |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS             |                |              | 19,463.00                    | 21,690.00         | 11.4%                 |
| TOTAL, EXPENDITURES  |                |              | 486,742.74                   | 542,208.00        | 11.4%                 |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                      |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs              |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                      |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation                  |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases   |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs   |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                  |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                     |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                       |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)      |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes     | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299        | 61,185.00                    | 61,185.00         | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599        | 314,934.00                   | 477,523.00        | 51.6%                 |
| 4) Other Local Revenue   |                | 8600-8799        | 4,758.74                     | 3,500.00          | -26.5%                |
| 5) TOTAL, REVENUES   |                |                  | 380,877.74                   | 542,208.00        | 42.4%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                  | 201,579.47                   | 242,818.02        | 20.5%                 |
| 2) Instruction - Related Services  | 2000-2999      |                  | 210,359.31                   | 216,857.46        | 3.1%                  |
| 3) Pupil Services  | 3000-3999      |                  | 49,480.24                    | 54,662.52         | 10.5%                 |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                  | 19,463.00                    | 21,690.00         | 11.4%                 |
| 8) Plant Services  | 8000-8999      |                  | 5,860.72                     | 6,180.00          | 5.4%                  |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                  | 486,742.74                   | 542,208.00        | 11.4%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (105,865.00)                 | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | (105,865.00)                 | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 244,225.96                   | 138,360.96        | -43.3%                |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 244,225.96                   | 138,360.96        | -43.3%                |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 244,225.96                   | 138,360.96        | -43.3%                |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 138,360.96                   | 138,360.96        | 0.0%                  |
| Components of Ending Fund Balance  |                |                  |                              |                   |                       |
| a) Nonspendable  |                |                  |                              |                   |                       |
| Revolving Cash   |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740             | 138,360.96                   | 138,360.96        | 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%                  |

|                           |                         | 2022-23           |                |
|---------------------------|-------------------------|-------------------|----------------|
| Resource                  | Description             | Unaudited Actuals | 2023-24 Budget |
| 6391                      | Adult Education Program | 138,360.96        | 138,360.96     |
| Total, Restricted Balance |                         | 138,360.96        | 138,360.96     |

| Description   | Resource Codes | Object Codes            | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 613,789.99                   | 551,005.00        | -10.2%                |
| 3) Other State Revenue  |                | 8300-8599               | 671,566.32                   | 689,055.00        | 2.6%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 398,690.31                   | 381,230.00        | -4.4%                 |
| 5) TOTAL, REVENUES  |                |                         | 1,684,046.62                 | 1,621,290.00      | -3.7%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 465,031.25                   | 474,826.62        | 2.1%                  |
| 3) Employee Benefits  |                | 3000-3999               | 181,897.02                   | 193,556.00        | 6.4%                  |
| 4) Books and Supplies   |                | 4000-4999               | 483,513.71                   | 644,550.01        | 33.3%                 |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 35,123.08                    | 54,295.00         | 54.6%                 |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 37,605.55                    | 38,415.00         | 2.2%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 1,203,170.61                 | 1,405,642.63      | 16.8%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 480,876.01                   | 215,647.37        | -55.2%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 480,876.01                   | 215,647.37        | -55.2%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 371,763.83                   | 852,639.84        | 129.3%                |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 371,763.83                   | 852,639.84        | 129.3%                |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 371,763.83                   | 852,639.84        | 129.3%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 852,639.84                   | 1,068,287.21      | 25.3%                 |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 800.00                       | 0.00              | -100.0%               |
| Stores  |                | 9712                    | 9,081.81                     | 0.00              | -100.0%               |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 842,758.03                   | 1,068,287.21      | 26.8%                 |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 678,691.46                   |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 800.00                       |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 40,792.00                    |                   |                       |
| 2) Investments  |                | 9150                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable                                   |                | 9200         | 283,467.02                   |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 9,081.81                     |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 1,012,832.29                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 32,586.90                    |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 37,605.55                    |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                      |                | 9650         | 90,000.00                    |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 160,192.45                   |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| (must agree with line F2) (G10 + H2) - (I6 + J2)         |                |              | 852,639.84                   |                   |                       |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 611,876.99                   | 551,005.00        | -9.9%                 |
| Donated Food Commodities                                 |                | 8221         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                |                | 8290         | 1,913.00                     | 0.00              | -100.0%               |
| TOTAL, FEDERAL REVENUE                                   |                |              | 613,789.99                   | 551,005.00        | -10.2%                |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 671,566.32                   | 689,055.00        | 2.6%                  |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 671,566.32                   | 689,055.00        | 2.6%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 79,906.63                    | 81,065.00         | 1.4%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 8,459.03                     | 5,000.00          | -40.9%                |
| 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         | 310,324.65                   | 295,165.00        | -4.9%                 |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 398,690.31                   | 381,230.00        | -4.4%                 |
| TOTAL, REVENUES  |                |              | 1,684,046.62                 | 1,621,290.00      | -3.7%                 |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| 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%                  |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |
| Classified Support Salaries                              |                | 2200         | 357,767.49                   | 377,301.06        | 5.5%                  |
| Classified Supervisors' and Administrators' Salaries     |                | 2300         | 107,263.76                   | 97,525.56         | -9.1%                 |
| 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                               |                |              | 465,031.25                   | 474,826.62        | 2.1%                  |
| <b>EMPLOYEE BENEFITS</b>                                 |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 92,793.91                    | 109,549.11        | 18.1%                 |
| OASDI/Medicare/Alternative                               |                | 3301-3302    | 34,363.72                    | 35,356.04         | 2.9%                  |

| Description   | Resource Codes | Object Codes | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget   | Percent<br>Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| Health and Welfare Benefits                                       |                | 3401-3402    | 43,199.91                    | 38,832.60           | -10.1%                |
| Unemployment Insurance  |                | 3501-3502    | 2,150.26                     | 297.89              | -86.1%                |
| Workers' Compensation   |                | 3601-3602    | 6,989.22                     | 7,120.36            | 1.9%                  |
| 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    | 2,400.00                     | 2,400.00            | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                                   |                |              | <b>181,897.02</b>            | <b>193,556.00</b>   | <b>6.4%</b>           |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                              |                     |                       |
| Books and Other Reference Materials                               |                | 4200         | 0.00                         | 0.00                | 0.0%                  |
| Materials and Supplies  |                | 4300         | 21,131.33                    | 36,550.00           | 73.0%                 |
| Noncapitalized Equipment  |                | 4400         | 925.14                       | 0.00                | -100.0%               |
| Food  |                | 4700         | 461,457.24                   | 608,000.01          | 31.8%                 |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                                  |                |              | <b>483,513.71</b>            | <b>644,550.01</b>   | <b>33.3%</b>          |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                              |                     |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00                | 0.0%                  |
| Travel and Conferences  |                | 5200         | 457.00                       | 2,200.00            | 381.4%                |
| Dues and Memberships  |                | 5300         | 250.00                       | 250.00              | 0.0%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00                | 0.0%                  |
| Operations and Housekeeping Services                              |                | 5500         | 6,887.30                     | 10,200.00           | 48.1%                 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 18,261.70                    | 30,500.00           | 67.0%                 |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00                | 0.0%                  |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 31.69                        | 0.00                | -100.0%               |
| Professional/Consulting Services and Operating Expenditures       |                | 5800         | 8,515.39                     | 9,925.00            | 16.6%                 |
| Communications  |                | 5900         | 720.00                       | 1,220.00            | 69.4%                 |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>35,123.08</b>             | <b>54,295.00</b>    | <b>54.6%</b>          |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                     |                       |
| 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%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                     |                       |
| Debt Service  |                |              |                              |                     |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00                | 0.0%                  |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                              |                     |                       |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 37,605.55                    | 38,415.00           | 2.2%                  |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>37,605.55</b>             | <b>38,415.00</b>    | <b>2.2%</b>           |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>1,203,170.61</b>          | <b>1,405,642.63</b> | <b>16.8%</b>          |
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                     |                       |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                              |                     |                       |
| From: General Fund  |                | 8916         | 0.00                         | 0.00                | 0.0%                  |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                         | 0.00                | 0.0%                  |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                              |                     |                       |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                         | 0.00                | 0.0%                  |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                     |                       |
| <b>SOURCES</b>  |                |              |                              |                     |                       |
| 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%                  |
| <b>(c) TOTAL, SOURCES</b>   |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>USES</b>   |                |              |                              |                     |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs                   |                | 7651         | 0.00                         | 0.00                | 0.0%                  |



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

| Description  | Function Codes | Object Codes     | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299        | 613,789.99                   | 551,005.00        | -10.2%                |
| 3) Other State Revenue   |                | 8300-8599        | 671,566.32                   | 689,055.00        | 2.6%                  |
| 4) Other Local Revenue   |                | 8600-8799        | 398,690.31                   | 381,230.00        | -4.4%                 |
| 5) TOTAL, REVENUES   |                |                  | 1,684,046.62                 | 1,621,290.00      | -3.7%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                  | 1,158,677.76                 | 1,357,027.63      | 17.1%                 |
| 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      |                  | 37,605.55                    | 38,415.00         | 2.2%                  |
| 8) Plant Services  | 8000-8999      |                  | 6,887.30                     | 10,200.00         | 48.1%                 |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                  | 1,203,170.61                 | 1,405,642.63      | 16.8%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 480,876.01                   | 215,647.37        | -55.2%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | 480,876.01                   | 215,647.37        | -55.2%                |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 371,763.83                   | 852,639.84        | 129.3%                |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 371,763.83                   | 852,639.84        | 129.3%                |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 371,763.83                   | 852,639.84        | 129.3%                |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 852,639.84                   | 1,068,287.21      | 25.3%                 |
| Components of Ending Fund Balance  |                |                  |                              |                   |                       |
| a) Nonspendable  |                |                  |                              |                   |                       |
| Revolving Cash   |                | 9711             | 800.00                       | 0.00              | -100.0%               |
| Stores   |                | 9712             | 9,081.81                     | 0.00              | -100.0%               |
| Prepaid Items  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740             | 842,758.03                   | 1,068,287.21      | 26.8%                 |
| c) Committed   |                |                  |                              |                   |                       |
| Stabilization Arrangements   |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)   |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated   |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description  | 2022-23<br>Unaudited<br>Actuals | 2023-24<br>Budget |
|---------------------------|--|---------------------------------|-------------------|
| 5310                      | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 814,515.18                      | 1,040,044.36      |
| 5466                      | Child Nutrition: Supply Chain Assistance (SCA) Funds   | 27,264.32                       | 27,264.32         |
| 5810                      | Other Restricted Federal   | 713.00                          | 713.00            |
| 9010                      | Other Restricted Local   | 265.53                          | 265.53            |
| Total, Restricted Balance |  | 842,758.03                      | 1,068,287.21      |

| Description   | Resource Codes | Object Codes            | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 220,000.00                   | 280,000.00        | 27.3%                 |
| 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               | 754.21                       | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES  |                |                         | 220,754.21                   | 280,000.00        | 26.8%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 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               | 36,107.97                    | 280,000.00        | 675.5%                |
| 6) Capital Outlay   |                | 6000-6999               | 11,062.00                    | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 47,169.97                    | 280,000.00        | 493.6%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 173,584.24                   | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 173,584.24                   | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 23,629.21                    | 197,213.45        | 734.6%                |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 23,629.21                    | 197,213.45        | 734.6%                |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 23,629.21                    | 197,213.45        | 734.6%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 197,213.45                   | 197,213.45        | 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                    | 197,213.45                   | 197,213.45        | 0.0%                  |
| Deferred Maintenance Projects   | 0000           | 9780                    | 197,213.45                   |                   |                       |
| Deferred Maintenance Projects   | 0000           | 9780                    |                              | 197,213.45        |                       |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                |                         |                              |                   |                       |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 210,573.45                   |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |

| Description   | Resource Codes | Object Codes | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| e) Collections Awaiting Deposit                             |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                      |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                              |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                     |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                     |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                     |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable   |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS   |                |              | 210,573.45                   |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                           |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                       |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 13,360.00                    |                   |                       |
| 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                                       |                |              | 13,360.00                    |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                            |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                       |                |              |                              |                   |                       |
| (must agree with line F2) (G10 + H2) - (I6 + J2)            |                |              | 197,213.45                   |                   |                       |
| <b>LCFF SOURCES</b>   |                |              |                              |                   |                       |
| LCFF Transfers  |                |              |                              |                   |                       |
| LCFF Transfers - Current Year                               |                | 8091         | 220,000.00                   | 280,000.00        | 27.3%                 |
| LCFF/Revenue Limit Transfers - Prior Years                  |                | 8099         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, LCFF SOURCES   |                |              | 220,000.00                   | 280,000.00        | 27.3%                 |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                              |                   |                       |
| All Other State Revenue                                     |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                              |                   |                       |
| Other Local Revenue   |                |              |                              |                   |                       |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Sales   |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest  |                | 8660         | 754.21                       | 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                                  |                |              | 754.21                       | 0.00              | -100.0%               |
| TOTAL, REVENUES   |                |              | 220,754.21                   | 280,000.00        | 26.8%                 |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| Classified Support Salaries                                 |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                                   |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                                 |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                      |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                       |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated   |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                              |                   |                       |
| 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%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                              |                   |                       |
| Subagreements for Services                                  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                      |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 36,107.97                    | 280,000.00        | 675.5%                |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 36,107.97                    | 280,000.00        | 675.5%                |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                              |                   |                       |
| Land Improvements   |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                     |                | 6200         | 11,062.00                    | 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                                       |                |              | 11,062.00                    | 0.00              | -100.0%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>  |                |              |                              |                   |                       |
| 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   |                |              | 47,169.97                    | 280,000.00        | 493.6%                |
| <b>INTERFUND TRANSFERS</b>                                  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                               |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                     |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                              |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                    |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| 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%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>  |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                    |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                      |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)     |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes     | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 220,000.00                   | 280,000.00        | 27.3%                 |
| 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        | 754.21                       | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES   |                |                  | 220,754.21                   | 280,000.00        | 26.8%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 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      |                  | 47,169.97                    | 280,000.00        | 493.6%                |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                  | 47,169.97                    | 280,000.00        | 493.6%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 173,584.24                   | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | 173,584.24                   | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 23,629.21                    | 197,213.45        | 734.6%                |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 23,629.21                    | 197,213.45        | 734.6%                |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 23,629.21                    | 197,213.45        | 734.6%                |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 197,213.45                   | 197,213.45        | 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 (by Resource/Object)   |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)   |                | 9780             | 197,213.45                   | 197,213.45        | 0.0%                  |
| Deferred Maintenance Projects  | 0000           | 9780             | 197,213.45                   |                   |                       |
| Deferred Maintenance Projects  | 0000           | 9780             |                              | 197,213.45        |                       |
| 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<br>Unaudited<br>Actuals | 2023-24<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |



| Description   | Resource Codes | Object Codes            | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFE Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 1,365.38                     | 1,175.00          | -13.9%                |
| 5) TOTAL, REVENUES  |                |                         | 1,365.38                     | 1,175.00          | -13.9%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 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,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 1,365.38                     | 1,175.00          | -13.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 1,365.38                     | 1,175.00          | -13.9%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 66,614.69                    | 67,980.07         | 2.0%                  |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 66,614.69                    | 67,980.07         | 2.0%                  |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 66,614.69                    | 67,980.07         | 2.0%                  |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 67,980.07                    | 69,155.07         | 1.7%                  |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 0.00                         | 0.00              | 0.0%                  |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                    | 67,980.07                    | 69,155.07         | 1.7%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 67,980.07                    |                   |                       |
| 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<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>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  |                |              | 67,980.07                    |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                            |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>  |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                      |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                             |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                   |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>  |                |              |                              |                   |                       |
| (must agree with line F2) (G10 + H2) - (I6 + J2)             |                |              | 67,980.07                    |                   |                       |
| <b>OTHER LOCAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Other Local Revenue  |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                   |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 1,365.38                     | 1,175.00          | -13.9%                |
| Net Increase (Decrease) in the Fair Value of Investments     |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                   |                |              | 1,365.38                     | 1,175.00          | -13.9%                |
| TOTAL, REVENUES  |                |              | 1,365.38                     | 1,175.00          | -13.9%                |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                              |                   |                       |
| From: General Fund/CSSF                                      |                | 8912         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                      |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs              |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs              |                |              |                              |                   |                       |
| (d) TOTAL, USES  |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |
| Contributions from Restricted Revenues                       |                |              |                              |                   |                       |
| (e) TOTAL, CONTRIBUTIONS                                     |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)      |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes     | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799        | 1,365.38                     | 1,175.00          | -13.9%                |
| 5) TOTAL, REVENUES   |                |                  | 1,365.38                     | 1,175.00          | -13.9%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 1,365.38                     | 1,175.00          | -13.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | 1,365.38                     | 1,175.00          | -13.9%                |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 66,614.69                    | 67,980.07         | 2.0%                  |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 66,614.69                    | 67,980.07         | 2.0%                  |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 66,614.69                    | 67,980.07         | 2.0%                  |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 67,980.07                    | 69,155.07         | 1.7%                  |
| 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             | 67,980.07                    | 69,155.07         | 1.7%                  |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

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

| Description   | Resource Codes | Object Codes            | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFE 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               | 11,995.23                    | 8,500.00          | -29.1%                |
| 5) TOTAL, REVENUES  |                |                         | 11,995.23                    | 8,500.00          | -29.1%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 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,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 11,995.23                    | 8,500.00          | -29.1%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 36,935.05                    | 39,320.00         | 6.5%                  |
| 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  |                |                         | (36,935.05)                  | (39,320.00)       | 6.5%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (24,939.82)                  | (30,820.00)       | 23.6%                 |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 585,228.35                   | 560,288.53        | -4.3%                 |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 585,228.35                   | 560,288.53        | -4.3%                 |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 585,228.35                   | 560,288.53        | -4.3%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 560,288.53                   | 529,468.53        | -5.5%                 |
| 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                    | 560,288.53                   | 529,468.53        | -5.5%                 |
| CSEA Retiree Health Benefits  | 0000           | 9780                    | 560,288.53                   |                   |                       |
| CSEA Retiree Health Benefits  | 0000           | 9780                    |                              | 529,468.53        |                       |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                |                         |                              |                   |                       |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 597,223.58                   |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| e) Collections Awaiting Deposit                              |                | 9140         | 0.00                         |                   |                       |
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                       |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                               |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                      |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                      |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                      |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable  |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 597,223.58                   |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                            |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>  |                |              |                              |                   |                       |
| 1) Accounts Payable  |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                                |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds  |                | 9610         | 36,935.05                    |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue  |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES  |                |              | 36,935.05                    |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                      |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                             |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                   |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>  |                |              |                              |                   |                       |
| (must agree with line F2) (G10 + H2) - (I6 + J2)             |                |              | 560,288.53                   |                   |                       |
| <b>OTHER LOCAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Other Local Revenue  |                |              |                              |                   |                       |
| Interest   |                | 8660         | 11,995.23                    | 8,500.00          | -29.1%                |
| Net Increase (Decrease) in the Fair Value of Investments     |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                   |                |              | 11,995.23                    | 8,500.00          | -29.1%                |
| TOTAL, REVENUES  |                |              | 11,995.23                    | 8,500.00          | -29.1%                |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                              |                   |                       |
| From: General Fund/CSSF                                      |                | 8912         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                      |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                              |                   |                       |
| To: General Fund/CSSF  |                | 7612         | 36,935.05                    | 39,320.00         | 6.5%                  |
| 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                           |                |              | 36,935.05                    | 39,320.00         | 6.5%                  |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs              |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs              |                |              |                              |                   |                       |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |
| Contributions from Restricted Revenues                       |                |              |                              |                   |                       |
| (e) TOTAL, CONTRIBUTIONS                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)      |                |              | (36,935.05)                  | (39,320.00)       | 6.5%                  |

| Description  | Function Codes | Object Codes     | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 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        | 11,995.23                    | 8,500.00          | -29.1%                |
| 5) TOTAL, REVENUES   |                |                  | 11,995.23                    | 8,500.00          | -29.1%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 11,995.23                    | 8,500.00          | -29.1%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 1) Interfund Transfers   |                |                  |                              |                   |                       |
| a) Transfers In  |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629        | 36,935.05                    | 39,320.00         | 6.5%                  |
| 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   |                |                  | (36,935.05)                  | (39,320.00)       | 6.5%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | (24,939.82)                  | (30,820.00)       | 23.6%                 |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 585,228.35                   | 560,288.53        | -4.3%                 |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 585,228.35                   | 560,288.53        | -4.3%                 |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 585,228.35                   | 560,288.53        | -4.3%                 |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 560,288.53                   | 529,468.53        | -5.5%                 |
| 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 (by Resource/Object)   |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)   |                | 9780             | 560,288.53                   | 529,468.53        | -5.5%                 |
| CSEA Retiree Health Benefits   | 0000           | 9780             | 560,288.53                   |                   |                       |
| CSEA Retiree Health Benefits   | 0000           | 9780             |                              | 529,468.53        |                       |
| 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<br>Unaudited<br>Actuals | 2023-24<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |



| Description   | Resource Codes | Object Codes            | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFE 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               | 110,463.31                   | 50,000.00         | -54.7%                |
| 5) TOTAL, REVENUES  |                |                         | 110,463.31                   | 50,000.00         | -54.7%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 160,326.78                   | 129,698.16        | -19.1%                |
| 3) Employee Benefits  |                | 3000-3999               | 70,332.65                    | 57,886.66         | -17.7%                |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 453.62                       | 0.00              | -100.0%               |
| 6) Capital Outlay   |                | 6000-6999               | 5,098,658.50                 | 649,999.23        | -87.3%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 5,329,771.55                 | 837,584.05        | -84.3%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (5,219,308.24)               | (787,584.05)      | -84.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (5,219,308.24)               | (787,584.05)      | -84.9%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 8,260,320.64                 | 3,041,012.40      | -63.2%                |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 8,260,320.64                 | 3,041,012.40      | -63.2%                |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 8,260,320.64                 | 3,041,012.40      | -63.2%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 3,041,012.40                 | 2,253,428.35      | -25.9%                |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 3,041,012.40                 | 2,253,428.35      | -25.9%                |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 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%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 3,047,699.71                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |

| Description   | Resource Codes | Object Codes | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable  |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government  |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds   |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures   |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets   |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable   |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS   |                |              | 3,047,699.71                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                                      |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS   |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>   |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 6,687.31                     |                   |                       |
| 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   |                |              | 6,687.31                     |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                                       |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) |                |              | 3,041,012.40                 |                   |                       |
| <b>FEDERAL REVENUE</b>  |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER STATE REVENUE</b>  |                |              |                              |                   |                       |
| Tax Relief Subventions  |                |              |                              |                   |                       |
| Restricted Levies - Other   |                |              |                              |                   |                       |
| Homeowners' Exemptions  |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu Taxes   |                | 8576         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue   |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>  |                |              |                              |                   |                       |
| Other Local Revenue   |                |              |                              |                   |                       |
| County and District Taxes   |                |              |                              |                   |                       |
| Other Restricted Levies   |                |              |                              |                   |                       |
| Secured Roll  |                | 8615         | 0.00                         | 0.00              | 0.0%                  |
| Unsecured Roll  |                | 8616         | 0.00                         | 0.00              | 0.0%                  |
| Prior Years' Taxes  |                | 8617         | 0.00                         | 0.00              | 0.0%                  |
| Supplemental Taxes  |                | 8618         | 0.00                         | 0.00              | 0.0%                  |
| Non-Ad Valorem Taxes  |                |              |                              |                   |                       |
| Parcel Taxes  |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
| Other   |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds Not Subject to LCFF Deduction                   |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from Delinquent Non-LCFF Taxes                         |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales   |                |              |                              |                   |                       |
| Sale of Equipment/Supplies  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals  |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest  |                | 8660         | 110,463.31                   | 50,000.00         | -54.7%                |
| 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  |                |              | 110,463.31                   | 50,000.00         | -54.7%                |
| TOTAL, REVENUES   |                |              | 110,463.31                   | 50,000.00         | -54.7%                |
| <b>CLASSIFIED SALARIES</b>  |                |              |                              |                   |                       |
| Classified Support Salaries   |                | 2200         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Classified Supervisors' and Administrators' Salaries                            |                | 2300         | 87,786.80                    | 88,555.80         | 0.9%                  |
| Clerical, Technical and Office Salaries   |                | 2400         | 72,539.98                    | 41,142.36         | -43.3%                |
| Other Classified Salaries   |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>   |                |              | <b>160,326.78</b>            | <b>129,698.16</b> | <b>-19.1%</b>         |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    | 39,361.56                    | 34,603.47         | -12.1%                |
| OASDI/Medicare/Alternative  |                | 3301-3302    | 12,266.21                    | 9,921.91          | -19.1%                |
| Health and Welfare Benefits   |                | 3401-3402    | 15,408.00                    | 11,299.08         | -26.7%                |
| Unemployment Insurance  |                | 3501-3502    | 795.80                       | 64.85             | -91.9%                |
| Workers' Compensation   |                | 3601-3602    | 2,501.08                     | 1,997.35          | -20.1%                |
| 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%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>   |                |              | <b>70,332.65</b>             | <b>57,886.66</b>  | <b>-17.7%</b>         |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                              |                   |                       |
| 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%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>  |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| 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         | 453.62                       | 0.00              | -100.0%               |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | <b>453.62</b>                | <b>0.00</b>       | <b>-100.0%</b>        |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                   |                       |
| Land  |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements   |                | 6170         | 35,225.00                    | 0.00              | -100.0%               |
| Buildings and Improvements of Buildings   |                | 6200         | 5,063,433.50                 | 649,999.23        | -87.2%                |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>5,098,658.50</b>          | <b>649,999.23</b> | <b>-87.3%</b>         |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| Other Transfers Out   |                |              |                              |                   |                       |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service  |                |              |                              |                   |                       |
| Repayment of State School Building Fund Aid - Proceeds from Bonds               |                | 7435         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal  |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>               |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>5,329,771.55</b>          | <b>837,584.05</b> | <b>-84.3%</b>         |
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In   |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>  |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                              |                   |                       |
| 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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                                       |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |

| Description   | Resource Codes | Object Codes | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>Proceeds</b>   |                |              |                              |                   |                       |
| Proceeds from Sale of Bonds                             |                | 8951         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Disposal of Capital Assets                |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| <b>Other Sources</b>                                    |                |              |                              |                   |                       |
| County School Bldg Aid                                  |                | 8961         | 0.00                         | 0.00              | 0.0%                  |
| Transfers from Funds of Lapsed/Reorganized LEAs         |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| <b>Long-Term Debt Proceeds</b>                          |                |              |                              |                   |                       |
| 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%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description   | Function Codes | Object Codes     | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 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        | 110,463.31                   | 50,000.00         | -54.7%                |
| 5) TOTAL, REVENUES  |                |                  | 110,463.31                   | 50,000.00         | -54.7%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 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      |                  | 5,329,771.55                 | 837,584.05        | -84.3%                |
| 9) Other Outgo  | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES   |                |                  | 5,329,771.55                 | 837,584.05        | -84.3%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | (5,219,308.24)               | (787,584.05)      | -84.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | (5,219,308.24)               | (787,584.05)      | -84.9%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 8,260,320.64                 | 3,041,012.40      | -63.2%                |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 8,260,320.64                 | 3,041,012.40      | -63.2%                |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 8,260,320.64                 | 3,041,012.40      | -63.2%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 3,041,012.40                 | 2,253,428.35      | -25.9%                |
| Components of Ending Fund Balance   |                |                  |                              |                   |                       |
| a) Nonspendable   |                |                  |                              |                   |                       |
| Revolving Cash  |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740             | 3,041,012.40                 | 2,253,428.35      | -25.9%                |
| c) Committed  |                |                  |                              |                   |                       |
| Stabilization Arrangements  |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)  |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)  |                | 9780             | 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<br>Unaudited<br>Actuals | 2023-24<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 9010                      | Other Restricted Local | 3,041,012.40                    | 2,253,428.35      |
| Total, Restricted Balance |                        | 3,041,012.40                    | 2,253,428.35      |

| Description   | Resource Codes | Object Codes            | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFE 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               | 496,101.03                   | 455,000.00        | -8.3%                 |
| 5) TOTAL, REVENUES  |                |                         | 496,101.03                   | 455,000.00        | -8.3%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 9,826.67                     | 12,633.12         | 28.6%                 |
| 3) Employee Benefits  |                | 3000-3999               | 4,895.29                     | 6,456.51          | 31.9%                 |
| 4) Books and Supplies   |                | 4000-4999               | 578.87                       | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 61,479.87                    | 543,798.41        | 784.5%                |
| 6) Capital Outlay   |                | 6000-6999               | 149,267.86                   | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 226,048.56                   | 562,888.04        | 149.0%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 270,052.47                   | (107,888.04)      | -140.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 270,052.47                   | (107,888.04)      | -140.0%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 2,187,052.60                 | 2,457,105.07      | 12.3%                 |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 2,187,052.60                 | 2,457,105.07      | 12.3%                 |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 2,187,052.60                 | 2,457,105.07      | 12.3%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 2,457,105.07                 | 2,349,217.03      | -4.4%                 |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 2,457,105.07                 | 2,349,217.03      | -4.4%                 |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 2,510,138.06                 |                   |                       |
| 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                    | 141,831.65                   |                   |                       |

| Description   | Resource Codes | Object Codes | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable  |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government  |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds   |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures   |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets   |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable   |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS   |                |              | 2,651,969.71                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                                      |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS   |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>   |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 194,864.64                   |                   |                       |
| 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   |                |              | 194,864.64                   |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                                       |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) |                |              | 2,457,105.07                 |                   |                       |
| <b>OTHER STATE REVENUE</b>  |                |              |                              |                   |                       |
| Tax Relief Subventions  |                |              |                              |                   |                       |
| Restricted Levies - Other   |                |              |                              |                   |                       |
| Homeowners' Exemptions  |                |              | 8575                         | 0.00              | 0.00                  |
| Other Subventions/In-Lieu Taxes   |                |              | 8576                         | 0.00              | 0.00                  |
| All Other State Revenue   |                |              | 8590                         | 0.00              | 0.00                  |
| TOTAL, OTHER STATE REVENUE  |                |              |                              | 0.00              | 0.00                  |
| <b>OTHER LOCAL REVENUE</b>  |                |              |                              |                   |                       |
| Other Local Revenue   |                |              |                              |                   |                       |
| County and District Taxes   |                |              |                              |                   |                       |
| Other Restricted Levies   |                |              |                              |                   |                       |
| Secured Roll  |                |              | 8615                         | 0.00              | 0.00                  |
| Unsecured Roll  |                |              | 8616                         | 0.00              | 0.00                  |
| Prior Years' Taxes  |                |              | 8617                         | 0.00              | 0.00                  |
| Supplemental Taxes  |                |              | 8618                         | 0.00              | 0.00                  |
| Non-Ad Valorem Taxes  |                |              |                              |                   |                       |
| Parcel Taxes  |                |              | 8621                         | 0.00              | 0.00                  |
| Other   |                |              | 8622                         | 0.00              | 0.00                  |
| Community Redevelopment Funds Not Subject to LCFF Deduction                   |                |              | 8625                         | 0.00              | 0.00                  |
| Penalties and Interest from Delinquent Non-LCFF Taxes                         |                |              | 8629                         | 0.00              | 0.00                  |
| Sales   |                |              |                              |                   |                       |
| Sale of Equipment/Supplies  |                |              | 8631                         | 0.00              | 0.00                  |
| Interest  |                |              | 8660                         | 35,450.27         | 30,000.00             |
| Net Increase (Decrease) in the Fair Value of Investments                      |                |              | 8662                         | 0.00              | 0.00                  |
| Fees and Contracts  |                |              |                              |                   |                       |
| Mitigation/Developer Fees   |                |              | 8681                         | 460,650.76        | 425,000.00            |
| Other Local Revenue   |                |              |                              |                   |                       |
| All Other Local Revenue   |                |              | 8699                         | 0.00              | 0.00                  |
| All Other Transfers In from All Others  |                |              | 8799                         | 0.00              | 0.00                  |
| TOTAL, OTHER LOCAL REVENUE  |                |              |                              | 496,101.03        | 455,000.00            |
| TOTAL, REVENUES   |                |              |                              | 496,101.03        | 455,000.00            |
| <b>CERTIFICATED SALARIES</b>  |                |              |                              |                   |                       |
| Other Certificated Salaries   |                |              | 1900                         | 0.00              | 0.00                  |
| TOTAL, CERTIFICATED SALARIES  |                |              |                              | 0.00              | 0.00                  |
| <b>CLASSIFIED SALARIES</b>  |                |              |                              |                   |                       |
| Classified Support Salaries   |                |              | 2200                         | 0.00              | 0.00                  |



| Description   | Resource Codes | Object Codes | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Classified Supervisors' and Administrators' Salaries                            |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries   |                | 2400         | 9,826.67                     | 12,633.12         | 28.6%                 |
| Other Classified Salaries   |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>   |                |              | 9,826.67                     | 12,633.12         | 28.6%                 |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    | 2,432.80                     | 3,370.52          | 38.6%                 |
| OASDI/Medicare/Alternative  |                | 3301-3302    | 554.93                       | 582.27            | 4.9%                  |
| Health and Welfare Benefits   |                | 3401-3402    | 1,707.17                     | 2,306.40          | 35.1%                 |
| Unemployment Insurance  |                | 3501-3502    | 48.69                        | 6.05              | -87.6%                |
| Workers' Compensation   |                | 3601-3602    | 151.90                       | 191.27            | 25.9%                 |
| 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%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>   |                |              | 4,895.29                     | 6,456.51          | 31.9%                 |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                              |                   |                       |
| 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         | 578.87                       | 0.00              | -100.0%               |
| Noncapitalized Equipment  |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>  |                |              | 578.87                       | 0.00              | -100.0%               |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences  |                | 5200         | 590.00                       | 0.00              | -100.0%               |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services  |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 4,800.00                     | 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         | 56,089.87                    | 543,798.41        | 869.5%                |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | 61,479.87                    | 543,798.41        | 784.5%                |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                   |                       |
| Land  |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements   |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings   |                | 6200         | 149,267.86                   | 0.00              | -100.0%               |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | 149,267.86                   | 0.00              | -100.0%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| Other Transfers Out   |                |              |                              |                   |                       |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal  |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EXPENDITURES</b>  |                |              | 226,048.56                   | 562,888.04        | 149.0%                |
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In   |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                              |                   |                       |
| 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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                                       |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |

| Description   | Resource Codes | Object Codes | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>Proceeds</b>   |                |              |                              |                   |                       |
| Proceeds from Disposal of Capital Assets                |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| <b>Other Sources</b>                                    |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs         |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| <b>Long-Term Debt Proceeds</b>                          |                |              |                              |                   |                       |
| 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%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description   | Function Codes | Object Codes     | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 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        | 496,101.03                   | 455,000.00        | -8.3%                 |
| 5) TOTAL, REVENUES  |                |                  | 496,101.03                   | 455,000.00        | -8.3%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 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      |                  | 14,721.96                    | 19,089.63         | 29.7%                 |
| 8) Plant Services   | 8000-8999      |                  | 211,326.60                   | 543,798.41        | 157.3%                |
| 9) Other Outgo  | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES   |                |                  | 226,048.56                   | 562,888.04        | 149.0%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | 270,052.47                   | (107,888.04)      | -140.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | 270,052.47                   | (107,888.04)      | -140.0%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 2,187,052.60                 | 2,457,105.07      | 12.3%                 |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 2,187,052.60                 | 2,457,105.07      | 12.3%                 |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 2,187,052.60                 | 2,457,105.07      | 12.3%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 2,457,105.07                 | 2,349,217.03      | -4.4%                 |
| Components of Ending Fund Balance   |                |                  |                              |                   |                       |
| a) Nonspendable   |                |                  |                              |                   |                       |
| Revolving Cash  |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740             | 2,457,105.07                 | 2,349,217.03      | -4.4%                 |
| c) Committed  |                |                  |                              |                   |                       |
| Stabilization Arrangements  |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)  |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)  |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated  |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

|                           | Resource | Description            | 2022-23<br>Unaudited<br>Actuals | 2023-24<br>Budget |
|---------------------------|----------|------------------------|---------------------------------|-------------------|
|                           | 9010     | Other Restricted Local | 2,457,105.07                    | 2,349,217.03      |
| Total, Restricted Balance |          |                        | 2,457,105.07                    | 2,349,217.03      |

| Description   | Resource Codes | Object Codes            | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFE 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               | 2,418,205.00                 | 0.00              | -100.0%               |
| 4) Other Local Revenue  |                | 8600-8799               | 157,411.32                   | 75,000.00         | -52.4%                |
| 5) TOTAL, REVENUES  |                |                         | 2,575,616.32                 | 75,000.00         | -97.1%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 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               | 443,313.38                   | 2,300,000.00      | 418.8%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 443,313.38                   | 2,300,000.00      | 418.8%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 2,132,302.94                 | (2,225,000.00)    | -204.3%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 2,132,302.94                 | (2,225,000.00)    | -204.3%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 6,427,977.94                 | 8,560,280.88      | 33.2%                 |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 6,427,977.94                 | 8,560,280.88      | 33.2%                 |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 6,427,977.94                 | 8,560,280.88      | 33.2%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 8,560,280.88                 | 6,335,280.88      | -26.0%                |
| 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                    | 8,560,280.88                 | 6,335,280.88      | -26.0%                |
| 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%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 8,602,503.88                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |

| Description   | Resource Codes | Object Codes | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable  |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government  |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds   |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures   |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets   |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable   |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS   |                |              | 8,602,503.88                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                                      |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS   |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>   |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 42,223.00                    |                   |                       |
| 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   |                |              | 42,223.00                    |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                                       |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) |                |              | 8,560,280.88                 |                   |                       |
| <b>FEDERAL REVENUE</b>  |                |              |                              |                   |                       |
| All Other Federal Revenue   |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>  |                |              |                              |                   |                       |
| School Facilities Apportionments  |                | 8545         | 2,418,205.00                 | 0.00              | -100.0%               |
| Pass-Through Revenues from State Sources                                      |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue   |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE  |                |              | 2,418,205.00                 | 0.00              | -100.0%               |
| <b>OTHER LOCAL REVENUE</b>  |                |              |                              |                   |                       |
| Sales   |                |              |                              |                   |                       |
| Sale of Equipment/Supplies  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals  |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest  |                | 8660         | 157,411.32                   | 75,000.00         | -52.4%                |
| 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  |                |              | 157,411.32                   | 75,000.00         | -52.4%                |
| TOTAL, REVENUES   |                |              | 2,575,616.32                 | 75,000.00         | -97.1%                |
| <b>CLASSIFIED SALARIES</b>  |                |              |                              |                   |                       |
| 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%                  |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative  |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits   |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance  |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation   |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated   |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees  |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits   |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS  |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>BOOKS AND SUPPLIES</b>  |                |              |                              |                   |                       |
| 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%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                              |                   |                       |
| 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%                  |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| Land   |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements  |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings  |                | 6200         | 443,313.38                   | 2,300,000.00      | 418.8%                |
| 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  |                |              | 443,313.38                   | 2,300,000.00      | 418.8%                |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                   |                       |
| 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  |                |              | 443,313.38                   | 2,300,000.00      | 418.8%                |
| <b>INTERFUND TRANSFERS</b>   |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>  |                |              |                              |                   |                       |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds |                | 8913         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In  |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>   |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER SOURCES/USES</b>  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Proceeds   |                |              |                              |                   |                       |
| Proceeds from Disposal of Capital Assets   |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs                                    |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds  |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation  |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases   |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Lease Revenue Bonds  |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs   |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources  |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs         |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |



| Description   | Function Codes | Object Codes     | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 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        | 2,418,205.00                 | 0.00              | -100.0%               |
| 4) Other Local Revenue  |                | 8600-8799        | 157,411.32                   | 75,000.00         | -52.4%                |
| 5) TOTAL, REVENUES  |                |                  | 2,575,616.32                 | 75,000.00         | -97.1%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 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      |                  | 443,313.38                   | 2,300,000.00      | 418.8%                |
| 9) Other Outgo  | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES   |                |                  | 443,313.38                   | 2,300,000.00      | 418.8%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | 2,132,302.94                 | (2,225,000.00)    | -204.3%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | 2,132,302.94                 | (2,225,000.00)    | -204.3%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 6,427,977.94                 | 8,560,280.88      | 33.2%                 |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 6,427,977.94                 | 8,560,280.88      | 33.2%                 |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 6,427,977.94                 | 8,560,280.88      | 33.2%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 8,560,280.88                 | 6,335,280.88      | -26.0%                |
| 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             | 8,560,280.88                 | 6,335,280.88      | -26.0%                |
| 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<br>Unaudited<br>Actuals | 2023-24<br>Budget   |
|---------------------------|------------------------|---------------------------------|---------------------|
| 9010                      | Other Restricted Local | 8,560,280.88                    | 6,335,280.88        |
| Total, Restricted Balance |                        | <u>8,560,280.88</u>             | <u>6,335,280.88</u> |

| Description   | Resource Codes | Object Codes            | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFE Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 68,632.15                    | 55,330.00         | -19.4%                |
| 5) TOTAL, REVENUES  |                |                         | 68,632.15                    | 55,330.00         | -19.4%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 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                         | 5,650.00          | New                   |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 7,467.24                     | 6,850.00          | -8.3%                 |
| 6) Capital Outlay   |                | 6000-6999               | 95,000.71                    | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 102,467.95                   | 12,500.00         | -87.8%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (33,835.80)                  | 42,830.00         | -226.6%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 5,000.00                     | 5,000.00          | 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  |                |                         | 5,000.00                     | 5,000.00          | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (28,835.80)                  | 47,830.00         | -265.9%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 226,520.22                   | 197,684.42        | -12.7%                |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 226,520.22                   | 197,684.42        | -12.7%                |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 226,520.22                   | 197,684.42        | -12.7%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 197,684.42                   | 245,514.42        | 24.2%                 |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 197,684.42                   | 237,514.42        | 20.1%                 |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 8,000.00          | New                   |
| e) Unassigned/Unappropriated  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 187,684.42                   |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |

| Description   | Resource Codes | Object Codes | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable  |                | 9200         | 5,000.00                     |                   |                       |
| 4) Due from Grantor Government  |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds   |                | 9310         | 5,000.00                     |                   |                       |
| 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   |                |              | 197,684.42                   |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                                      |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS   |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>   |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                                       |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) |                |              | 197,684.42                   |                   |                       |
| <b>FEDERAL REVENUE</b>  |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER STATE REVENUE</b>  |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER LOCAL REVENUE</b>  |                |              |                              |                   |                       |
| Other Local Revenue   |                |              |                              |                   |                       |
| Community Redevelopment Funds Not Subject to LCFF Deduction                   |                | 8625         | 53,481.03                    | 37,330.00         | -30.2%                |
| Sales   |                |              |                              |                   |                       |
| Sale of Equipment/Supplies  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals  |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest  |                | 8660         | 9,816.12                     | 8,000.00          | -18.5%                |
| Net Increase (Decrease) in the Fair Value of Investments                      |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue   |                |              |                              |                   |                       |
| All Other Local Revenue   |                | 8699         | 5,335.00                     | 10,000.00         | 87.4%                 |
| All Other Transfers In from All Others  |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE  |                |              | 68,632.15                    | 55,330.00         | -19.4%                |
| TOTAL, REVENUES   |                |              | 68,632.15                    | 55,330.00         | -19.4%                |
| <b>CLASSIFIED SALARIES</b>  |                |              |                              |                   |                       |
| 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%                  |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative  |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits   |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance  |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation   |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated   |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OPEB, Active Employees  |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits   |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                              |                   |                       |
| 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                         | 5,650.00          | New                   |
| TOTAL, BOOKS AND SUPPLIES   |                |              | 0.00                         | 5,650.00          | New                   |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| 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         | 7,467.24                     | 6,850.00          | -8.3%                 |
| 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                                |                |              | 7,467.24                     | 6,850.00          | -8.3%                 |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                   |                       |
| Land  |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements   |                | 6170         | 9,991.00                     | 0.00              | -100.0%               |
| Buildings and Improvements of Buildings   |                | 6200         | 85,009.71                    | 0.00              | -100.0%               |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY   |                |              | 95,000.71                    | 0.00              | -100.0%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| 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   |                |              | 102,467.95                   | 12,500.00         | -87.8%                |
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                              |                   |                       |
| From: General Fund/CSSF   |                | 8912         | 5,000.00                     | 5,000.00          | 0.0%                  |
| Other Authorized Interfund Transfers In   |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN   |                |              | 5,000.00                     | 5,000.00          | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Proceeds  |                |              |                              |                   |                       |
| Proceeds from Disposal of Capital Assets  |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs                                 |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds   |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation                                     |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases  |                | 8972         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Proceeds from Lease Revenue Bonds                       |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs                                    |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                             |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| 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) |                |              | 5,000.00                     | 5,000.00          | 0.0%                  |

| Description   | Function Codes | Object Codes     | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799        | 68,632.15                    | 55,330.00         | -19.4%                |
| 5) TOTAL, REVENUES  |                |                  | 68,632.15                    | 55,330.00         | -19.4%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 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      |                  | 102,467.95                   | 12,500.00         | -87.8%                |
| 9) Other Outgo  | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES   |                |                  | 102,467.95                   | 12,500.00         | -87.8%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | (33,835.80)                  | 42,830.00         | -226.6%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 1) Interfund Transfers  |                |                  |                              |                   |                       |
| a) Transfers In   |                | 8900-8929        | 5,000.00                     | 5,000.00          | 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  |                |                  | 5,000.00                     | 5,000.00          | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | (28,835.80)                  | 47,830.00         | -265.9%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 226,520.22                   | 197,684.42        | -12.7%                |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 226,520.22                   | 197,684.42        | -12.7%                |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 226,520.22                   | 197,684.42        | -12.7%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 197,684.42                   | 245,514.42        | 24.2%                 |
| Components of Ending Fund Balance   |                |                  |                              |                   |                       |
| a) Nonspendable   |                |                  |                              |                   |                       |
| Revolving Cash  |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740             | 197,684.42                   | 237,514.42        | 20.1%                 |
| c) Committed  |                |                  |                              |                   |                       |
| Stabilization Arrangements  |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)  |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)  |                | 9780             | 0.00                         | 8,000.00          | New                   |
| 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 | 197,684.42        | 237,514.42     |
| Total, Restricted Balance |          |                        | 197,684.42        | 237,514.42     |



| Description   | Resource Codes | Object Codes            | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 30,740.74                    | 39,873.00         | 29.7%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 3,460,651.31                 | 3,501,357.00      | 1.2%                  |
| 5) TOTAL, REVENUES  |                |                         | 3,491,392.05                 | 3,541,230.00      | 1.4%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 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,<br>7400-7499 | 3,494,368.78                 | 3,606,406.00      | 3.2%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 3,494,368.78                 | 3,606,406.00      | 3.2%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (2,976.73)                   | (65,176.00)       | 2,089.5%              |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (2,976.73)                   | (65,176.00)       | 2,089.5%              |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 2,949,368.30                 | 2,946,391.57      | -0.1%                 |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 2,949,368.30                 | 2,946,391.57      | -0.1%                 |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 2,949,368.30                 | 2,946,391.57      | -0.1%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 2,946,391.57                 | 2,881,215.57      | -2.2%                 |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 653,553.50                   | 653,553.50        | 0.0%                  |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 2,292,838.07                 | 2,227,662.07      | -2.8%                 |
| Future Bond Payments  | 0000           | 9780                    | 2,292,838.07                 |                   |                       |
| Future Bond Payments  | 0000           | 9780                    |                              | 2,227,662.07      |                       |
| e) Unassigned/Unappropriated  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 2,946,391.57                 |                   |                       |
| 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<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>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   |                |              | 2,946,391.57                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                                      |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS   |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>   |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                                       |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) |                |              | 2,946,391.57                 |                   |                       |
| <b>FEDERAL REVENUE</b>  |                |              |                              |                   |                       |
| All Other Federal Revenue   |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>  |                |              |                              |                   |                       |
| Tax Relief Subventions  |                |              |                              |                   |                       |
| Voted Indebtedness Levies   |                |              |                              |                   |                       |
| Homeowners' Exemptions  |                | 8571         | 30,740.74                    | 39,873.00         | 29.7%                 |
| Other Subventions/In-Lieu Taxes   |                | 8572         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE  |                |              | 30,740.74                    | 39,873.00         | 29.7%                 |
| <b>OTHER LOCAL REVENUE</b>  |                |              |                              |                   |                       |
| Other Local Revenue   |                |              |                              |                   |                       |
| County and District Taxes   |                |              |                              |                   |                       |
| Voted Indebtedness Levies   |                |              |                              |                   |                       |
| Secured Roll  |                | 8611         | 3,279,198.18                 | 3,382,500.00      | 3.2%                  |
| Unsecured Roll  |                | 8612         | 48,579.68                    | 63,823.00         | 31.4%                 |
| Prior Years' Taxes  |                | 8613         | 1,610.93                     | 1,259.00          | -21.8%                |
| Supplemental Taxes  |                | 8614         | 95,780.01                    | 32,500.00         | -66.1%                |
| Penalties and Interest from Delinquent Non-LCFF Taxes                         |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Interest  |                | 8660         | 35,482.51                    | 21,275.00         | -40.0%                |
| 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  |                |              | 3,460,651.31                 | 3,501,357.00      | 1.2%                  |
| TOTAL, REVENUES   |                |              | 3,491,392.05                 | 3,541,230.00      | 1.4%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                    |                |              |                              |                   |                       |
| Debt Service  |                |              |                              |                   |                       |
| Bond Redemptions  |                | 7433         | 0.00                         | 0.00              | 0.0%                  |
| Bond Interest and Other Service Charges                                       |                | 7434         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service - Interest   |                | 7438         | 2,104,368.78                 | 2,041,406.00      | -3.0%                 |
| Other Debt Service - Principal  |                | 7439         | 1,390,000.00                 | 1,565,000.00      | 12.6%                 |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                    |                |              | 3,494,368.78                 | 3,606,406.00      | 3.2%                  |
| TOTAL, EXPENDITURES   |                |              | 3,494,368.78                 | 3,606,406.00      | 3.2%                  |
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |

| Description   | Resource Codes | Object Codes | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS IN</b>                           |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                 |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                       |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                          |                |              |                              |                   |                       |
| To: General Fund  |                | 7614         | 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%                  |
| <b>OTHER SOURCES/USES</b>                               |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| 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%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description   | Function Codes | Object Codes     | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 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        | 30,740.74                    | 39,873.00         | 29.7%                 |
| 4) Other Local Revenue  |                | 8600-8799        | 3,460,651.31                 | 3,501,357.00      | 1.2%                  |
| 5) TOTAL, REVENUES  |                |                  | 3,491,392.05                 | 3,541,230.00      | 1.4%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 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 | 3,494,368.78                 | 3,606,406.00      | 3.2%                  |
| 10) TOTAL, EXPENDITURES   |                |                  | 3,494,368.78                 | 3,606,406.00      | 3.2%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | (2,976.73)                   | (65,176.00)       | 2,089.5%              |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | (2,976.73)                   | (65,176.00)       | 2,089.5%              |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 2,949,368.30                 | 2,946,391.57      | -0.1%                 |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 2,949,368.30                 | 2,946,391.57      | -0.1%                 |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 2,949,368.30                 | 2,946,391.57      | -0.1%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 2,946,391.57                 | 2,881,215.57      | -2.2%                 |
| Components of Ending Fund Balance   |                |                  |                              |                   |                       |
| a) Nonspendable   |                |                  |                              |                   |                       |
| Revolving Cash  |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740             | 653,553.50                   | 653,553.50        | 0.0%                  |
| c) Committed  |                |                  |                              |                   |                       |
| Stabilization Arrangements  |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)  |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)  |                | 9780             | 2,292,838.07                 | 2,227,662.07      | -2.8%                 |
| Future Bond Payments  | 0000           | 9780             | 2,292,838.07                 |                   |                       |
| Future Bond Payments  | 0000           | 9780             |                              | 2,227,662.07      |                       |
| 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 | 653,553.50        | 653,553.50     |
| Total, Restricted Balance |          |                        | 653,553.50        | 653,553.50     |

| Description   | Resource Codes | Object Codes            | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 64,710.39                    | 65,334.00         | 1.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 64,710.39                    | 65,334.00         | 1.0%                  |
| <b>B. EXPENSES</b>  |                |                         |                              |                   |                       |
| 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               | 120,069.69                   | 111,150.00        | -7.4%                 |
| 6) Depreciation and Amortization  |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 120,069.69                   | 111,150.00        | -7.4%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (55,359.30)                  | (45,816.00)       | -17.2%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>  |                |                         | (55,359.30)                  | (45,816.00)       | -17.2%                |
| <b>F. NET POSITION</b>  |                |                         |                              |                   |                       |
| 1) Beginning Net Position   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 1,103,539.31                 | 1,048,180.01      | -5.0%                 |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 1,103,539.31                 | 1,048,180.01      | -5.0%                 |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)  |                |                         | 1,103,539.31                 | 1,048,180.01      | -5.0%                 |
| 2) Ending Net Position, June 30 (E + F1e)   |                |                         | 1,048,180.01                 | 1,002,364.01      | -4.4%                 |
| Components of Ending Net Position   |                |                         |                              |                   |                       |
| a) Net Investment in Capital Assets   |                | 9796                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted Net Position  |                | 9797                    | 1,048,180.01                 | 1,002,364.01      | -4.4%                 |
| c) Unrestricted Net Position  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 1,048,395.01                 |                   |                       |
| 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                    | 1,885.00                     |                   |                       |
| 2) Investments  |                | 9150                    | 0.00                         |                   |                       |
| 3) Accounts Receivable  |                | 9200                    | 0.00                         |                   |                       |
| 4) Due from Grantor Government  |                | 9290                    | 0.00                         |                   |                       |
| 5) Due from Other Funds   |                | 9310                    | 0.00                         |                   |                       |
| 6) Stores   |                | 9320                    | 0.00                         |                   |                       |
| 7) Prepaid Expenditures   |                | 9330                    | 0.00                         |                   |                       |
| 8) Other Current Assets   |                | 9340                    | 0.00                         |                   |                       |
| 9) Lease Receivable   |                | 9380                    | 0.00                         |                   |                       |
| 10) Fixed Assets  |                |                         |                              |                   |                       |
| a) Land   |                | 9410                    | 0.00                         |                   |                       |
| b) Land Improvements  |                | 9420                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>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  |                |              | 1,050,280.01                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                               |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                                      |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS  |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>  |                |              |                              |                   |                       |
| 1) Accounts Payable  |                | 9500         | 1,600.00                     |                   |                       |
| 2) Due to Grantor Governments  |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds  |                | 9610         | 500.00                       |                   |                       |
| 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  |                |              | 2,100.00                     |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                                |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                                       |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS   |                |              | 0.00                         |                   |                       |
| <b>K. NET POSITION</b>   |                |              |                              |                   |                       |
| Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2) |                |              | 1,048,180.01                 |                   |                       |
| <b>OTHER STATE REVENUE</b>   |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER LOCAL REVENUE</b>   |                |              |                              |                   |                       |
| Other Local Revenue  |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies   |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 21,252.39                    | 19,659.00         | -7.5%                 |
| Net Increase (Decrease) in the Fair Value of Investments               |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue  |                |              |                              |                   |                       |
| All Other Local Revenue  |                | 8699         | 43,458.00                    | 45,675.00         | 5.1%                  |
| TOTAL, OTHER LOCAL REVENUE   |                |              | 64,710.39                    | 65,334.00         | 1.0%                  |
| TOTAL, REVENUES  |                |              | 64,710.39                    | 65,334.00         | 1.0%                  |
| <b>CERTIFICATED SALARIES</b>   |                |              |                              |                   |                       |
| 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%                  |
| <b>CLASSIFIED SALARIES</b>   |                |              |                              |                   |                       |
| 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<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Other Classified Salaries                                  |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                   |                |              |                              |                   |                       |
| 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%                  |
| <b>BOOKS AND SUPPLIES</b>                                  |                |              |                              |                   |                       |
| 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%                  |
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>               |                |              |                              |                   |                       |
| 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         | 120,069.69                   | 111,150.00        | -7.4%                 |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES               |                |              | 120,069.69                   | 111,150.00        | -7.4%                 |
| <b>DEPRECIATION AND AMORTIZATION</b>                       |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              |                              |                   |                       |
| 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  |                |              | 120,069.69                   | 111,150.00        | -7.4%                 |
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                    |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| 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%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>                                       |                |              |                              |                   |                       |
| 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<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes     | 2022-23<br>Unaudited Actuals | 2023-24<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 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        | 64,710.39                    | 65,334.00         | 1.0%                  |
| 5) TOTAL, REVENUES   |                |                  | 64,710.39                    | 65,334.00         | 1.0%                  |
| <b>B. EXPENSES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 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      |                  | 120,069.69                   | 111,150.00        | -7.4%                 |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENSES  |                |                  | 120,069.69                   | 111,150.00        | -7.4%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (55,359.30)                  | (45,816.00)       | -17.2%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>   |                |                  | (55,359.30)                  | (45,816.00)       | -17.2%                |
| <b>F. NET POSITION</b>   |                |                  |                              |                   |                       |
| 1) Beginning Net Position  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 1,103,539.31                 | 1,048,180.01      | -5.0%                 |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 1,103,539.31                 | 1,048,180.01      | -5.0%                 |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)   |                |                  | 1,103,539.31                 | 1,048,180.01      | -5.0%                 |
| 2) Ending Net Position, June 30 (E + F1e)  |                |                  | 1,048,180.01                 | 1,002,364.01      | -4.4%                 |
| Components of Ending Net Position  |                |                  |                              |                   |                       |
| a) Net Investment in Capital Assets  |                | 9796             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted Net Position   |                | 9797             | 1,048,180.01                 | 1,002,364.01      | -4.4%                 |
| c) Unrestricted Net Position   |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                       | Description            | 2022-23<br>Unaudited<br>Actuals | 2023-24<br>Budget |
|--------------------------------|------------------------|---------------------------------|-------------------|
| 9010                           | Other Restricted Local | 1,048,180.01                    | 1,002,364.01      |
| Total, Restricted Net Position |                        | 1,048,180.01                    | 1,002,364.01      |

| 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>A. DISTRICT</b>   |                           |            |            |                   |                      |                      |
| <b>1. Total District Regular ADA</b><br>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)  | 2,202.31                  | 2,169.94   | 2,377.69   | 2,296.47          | 2,296.47             | 2,307.48             |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>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) |                           |            |            |                   |                      |                      |
| <b>3. Total Basic Aid Open Enrollment Regular ADA</b><br>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)                               |                           |            |            |                   |                      |                      |
| <b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>   | 2,202.31                  | 2,169.94   | 2,377.69   | 2,296.47          | 2,296.47             | 2,307.48             |
| <b>5. District Funded County Program ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Community Schools  | 1.06                      | 1.03       | 1.03       |                   |                      |                      |
| b. Special Education-Special Day Class   |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI   |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year   |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools   |                           |            |            |                   |                      |                      |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]   |                           |            |            |                   |                      |                      |
| <b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>   | 1.06                      | 1.03       | 1.03       | 0.00              | 0.00                 | 0.00                 |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>   | 2,203.37                  | 2,170.97   | 2,378.72   | 2,296.47          | 2,296.47             | 2,307.48             |
| <b>7. Adults in Correctional Facilities</b>  |                           |            |            |                   |                      |                      |
| <b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>  |                           |            |            |                   |                      |                      |

| 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>B. COUNTY OFFICE OF EDUCATION</b>   |                           |            |            |                   |                      |                      |
| <b>1. County Program Alternative Education Grant ADA</b>   |                           |            |            |                   |                      |                      |
| 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)]                      |                           |            |            |                   |                      |                      |
| <b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>                               | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>2. District Funded County Program ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Community Schools  |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class   |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI   |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year   |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools |                           |            |            |                   |                      |                      |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]   |                           |            |            |                   |                      |                      |
| <b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>                                     | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>4. Adults in Correctional Facilities</b>  |                           |            |            |                   |                      |                      |
| <b>5. County Operations Grant ADA</b>  |                           |            |            |                   |                      |                      |
| <b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>                                |                           |            |            |                   |                      |                      |

| 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>C. CHARTER SCHOOL ADA</b>  |                           |            |            |                   |                      |                      |
| 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.    |                           |            |            |                   |                      |                      |
| <b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>  |                           |            |            |                   |                      |                      |
| <b>1. Total Charter School Regular ADA</b>  |                           |            |            |                   |                      |                      |
| <b>2. Charter School County Program Alternative Education ADA</b>   |                           |            |            |                   |                      |                      |
| 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)]   |                           |            |            |                   |                      |                      |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>3. Charter School Funded County Program ADA</b>  |                           |            |            |                   |                      |                      |
| 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                                |                           |            |            |                   |                      |                      |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>   |                           |            |            |                   |                      |                      |
| <b>5. Total Charter School Regular ADA</b>  |                           |            |            |                   |                      |                      |
| <b>6. Charter School County Program Alternative Education ADA</b>   |                           |            |            |                   |                      |                      |
| 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)]   |                           |            |            |                   |                      |                      |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>7. Charter School Funded County Program ADA</b>  |                           |            |            |                   |                      |                      |
| 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                                |                           |            |            |                   |                      |                      |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |

|   | Unaudited<br>Balance July 1 | Audit<br>Adjustments/<br>Restatements | Audited<br>Balance<br>July 1 | Increases    | Decreases    | Ending<br>Balance<br>June 30 |
|---|-----------------------------|---------------------------------------|------------------------------|--------------|--------------|------------------------------|
| <b>Governmental Activities:</b>   |                             |                                       |                              |              |              |                              |
| Capital assets not being depreciated:   |                             |                                       |                              |              |              |                              |
| Land  | 2,453,396.00                |                                       | 2,453,396.00                 |              |              | 2,453,396.00                 |
| Work in Progress  | 7,728,117.73                |                                       | 7,728,117.73                 |              | 1,851,201.45 | 5,876,916.28                 |
| Total capital assets not being depreciated  | 10,181,513.73               | 0.00                                  | 10,181,513.73                | 0.00         | 1,851,201.45 | 8,330,312.28                 |
| Capital assets being depreciated:   |                             |                                       |                              |              |              |                              |
| Land Improvements   | 16,022,079.34               |                                       | 16,022,079.34                | 46,089.36    |              | 16,068,168.70                |
| Buildings   | 85,570,376.97               | 52,727.00                             | 85,623,103.97                | 7,742,913.52 |              | 93,366,017.49                |
| Equipment   | 5,010,590.08                | (8,446.00)                            | 5,002,144.08                 | 346,494.05   | 585,374.77   | 4,763,263.36                 |
| Total capital assets being depreciated  | 106,603,046.39              | 44,281.00                             | 106,647,327.39               | 8,135,496.93 | 585,374.77   | 114,197,449.55               |
| Accumulated Depreciation for:   |                             |                                       |                              |              |              |                              |
| Land Improvements   | (3,551,756.06)              |                                       | (3,551,756.06)               |              | 705,780.82   | (4,257,536.88)               |
| Buildings   | (40,037,307.37)             |                                       | (40,037,307.37)              |              | 3,048,050.22 | (43,085,357.59)              |
| Equipment   | (2,920,606.66)              | 71,031.00                             | (2,849,575.66)               | 594,611.06   | 247,333.08   | (2,502,297.68)               |
| Total accumulated depreciation  | (46,509,670.09)             | 71,031.00                             | (46,438,639.09)              | 594,611.06   | 4,001,164.12 | (49,845,192.15)              |
| Total capital assets being depreciated, net excluding lease and subscription assets | 60,093,376.30               | 115,312.00                            | 60,208,688.30                | 8,730,107.99 | 4,586,538.89 | 64,352,257.40                |
| Lease Assets  |                             |                                       | 0.00                         |              |              | 0.00                         |
| Accumulated amortization for lease assets   |                             |                                       | 0.00                         |              |              | 0.00                         |
| Total lease assets, net   | 0.00                        | 0.00                                  | 0.00                         | 0.00         | 0.00         | 0.00                         |
| Subscription Assets   |                             |                                       | 0.00                         |              |              | 0.00                         |
| Accumulated amortization for subscription assets                                    |                             |                                       | 0.00                         |              |              | 0.00                         |
| Total subscription assets, net  | 0.00                        | 0.00                                  | 0.00                         | 0.00         | 0.00         | 0.00                         |
| Governmental activity capital assets, net   | 70,274,890.03               | 115,312.00                            | 70,390,202.03                | 8,730,107.99 | 6,437,740.34 | 72,682,569.68                |
| <b>Business-Type Activities:</b>  |                             |                                       |                              |              |              |                              |
| Capital assets not being depreciated:   |                             |                                       |                              |              |              |                              |
| Land  |                             |                                       | 0.00                         |              |              | 0.00                         |
| Work in Progress  |                             |                                       | 0.00                         |              |              | 0.00                         |
| Total capital assets not being depreciated  | 0.00                        | 0.00                                  | 0.00                         | 0.00         | 0.00         | 0.00                         |
| Capital assets being depreciated:   |                             |                                       |                              |              |              |                              |
| Land Improvements   |                             |                                       | 0.00                         |              |              | 0.00                         |
| Buildings   |                             |                                       | 0.00                         |              |              | 0.00                         |
| Equipment   |                             |                                       | 0.00                         |              |              | 0.00                         |
| Total capital assets being depreciated  | 0.00                        | 0.00                                  | 0.00                         | 0.00         | 0.00         | 0.00                         |
| Accumulated Depreciation for:   |                             |                                       |                              |              |              |                              |
| Land Improvements   |                             |                                       | 0.00                         |              |              | 0.00                         |
| Buildings   |                             |                                       | 0.00                         |              |              | 0.00                         |
| Equipment   |                             |                                       | 0.00                         |              |              | 0.00                         |
| Total accumulated depreciation  | 0.00                        | 0.00                                  | 0.00                         | 0.00         | 0.00         | 0.00                         |
| Total capital assets being depreciated, net excluding lease and subscription assets | 0.00                        | 0.00                                  | 0.00                         | 0.00         | 0.00         | 0.00                         |
| Lease Assets  |                             |                                       | 0.00                         |              |              | 0.00                         |
| Accumulated amortization for lease assets   |                             |                                       | 0.00                         |              |              | 0.00                         |
| Total lease assets, net   | 0.00                        | 0.00                                  | 0.00                         | 0.00         | 0.00         | 0.00                         |
| Subscription Assets   |                             |                                       | 0.00                         |              |              | 0.00                         |
| Accumulated amortization for subscription assets                                    |                             |                                       | 0.00                         |              |              | 0.00                         |
| Total subscription assets, net  | 0.00                        | 0.00                                  | 0.00                         | 0.00         | 0.00         | 0.00                         |
| Business-type activity capital assets, net  | 0.00                        | 0.00                                  | 0.00                         | 0.00         | 0.00         | 0.00                         |

**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<br>Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372) | 50.46%          |
|       | CEA Deficiency Amount<br>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<br>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  | \$35,731,564.34 |
|       | Appropriations Subject to Limit  | \$32,824,069.94 |
|       | These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.   |                 |
| ICR   | Preliminary Proposed Indirect Cost Rate  | 7.32%           |
|       | 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 13, 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:

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\_\_\_\_\_  
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\_\_\_\_\_  
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E-mail Address

For School District:

Kayla Wasley  
\_\_\_\_\_  
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E-mail Address

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

| PART I - CURRENT EXPENSE FORMULA             | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No.    | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense- Part II (Col 3 - Col 4) (5) | EDP No.    |
|--|----------------------------|---------|-----------------------------|---------|--|------------|--|---|---------|--|------------|
| 1000 - Certificated Salaries                 | 18,177,918.69              | 301     | 0.00                        | 303     | 18,177,918.69                                    | 305        | 51,936.62                                |   | 307     | 18,125,982.07                                | 309        |
| 2000 - Classified Salaries                   | 6,891,958.23               | 311     | 45,167.53                   | 313     | 6,846,790.70                                     | 315        | 0.00                                     |   | 317     | 6,846,790.70                                 | 319        |
| 3000 - Employee Benefits                     | 11,087,448.68              | 321     | 332,347.88                  | 323     | 10,755,100.80                                    | 325        | 16,638.62                                |   | 327     | 10,738,462.18                                | 329        |
| 4000 - Books, Supplies Equip Replace. (6500) | 1,201,934.43               | 331     | 7,523.16                    | 333     | 1,194,411.27                                     | 335        | 134,095.93                               |   | 337     | 1,060,315.34                                 | 339        |
| 5000 - Services . . & 7300 - Indirect Costs  | 7,528,375.10               | 341     | 3,000.00                    | 343     | 7,525,375.10                                     | 345        | 2,847,242.44                             |   | 347     | 4,678,132.66                                 | 349        |
| <b>TOTAL</b>                                 |                            |         |                             |         | <b>44,499,596.56</b>                             | <b>365</b> | <b>TOTAL</b>                             |   |         | <b>41,449,682.95</b>                         | <b>369</b> |

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        | 375     |
| 2. Salaries of Instructional Aides Per EC 41011. ....   | 2100        | 380     |
| 3. STRS. ....   | 3101 & 3102 | 382     |
| 4. PERS. ....   | 3201 & 3202 | 383     |
| 5. OASDI - Regular, Medicare and Alternative. ....  | 3301 & 3302 | 384     |
| 6. Health & Welfare Benefits (EC 41372)<br>(Include Health, Dental, Vision, Pharmaceutical, and<br>Annuity Plans). .... | 3401 & 3402 | 385     |
| 7. Unemployment Insurance. ....   | 3501 & 3502 | 390     |
| 8. Workers' Compensation Insurance. ....  | 3601 & 3602 | 392     |
| 9. OPEB, Active Employees (EC 41372). ....  | 3751 & 3752 | 0.00    |
| 10. Other Benefits (EC 22310). ....   | 3901 & 3902 | 393     |

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

|   |               |     |
|---|---------------|-----|
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .   | 20,916,837.76 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 . . . . .   | 0.00          |     |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) . . . . .  | 0.00          | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .   |               | 396 |
| 14. TOTAL SALARIES AND BENEFITS . . . . .   | 20,916,837.76 | 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. . . . . |               |     |
|   | 50.46%        |     |
| 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) . . . . .                            | 50.00%        |  |
| 2. Percentage spent by this district (Part II, Line 15) . . . . .   | 50.46%        |  |
| 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) . . . . . | 41,449,682.95 |  |
| 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 |
|--|--------------------------|---------------------------------|------------------------|---------------|--------------|------------------------|-----------------------------|
| <b>Governmental Activities:</b>                |                          |                                 |                        |               |              |                        |                             |
| General Obligation Bonds Payable               | 49,085,000.00            |                                 | 49,085,000.00          |               | 1,390,000.00 | 47,695,000.00          | 1,565,000.00                |
| State School Building Loans Payable            |                          |                                 | 0.00                   |               |              | 0.00                   |                             |
| Certificates of Participation Payable          |                          |                                 | 0.00                   |               |              | 0.00                   |                             |
| Leases Payable                                 | 357,408.61               | (166,883.61)                    | 190,525.00             | 826,744.00    | 399,053.00   | 618,216.00             | 289,635.00                  |
| Lease Revenue Bonds Payable                    |                          |                                 | 0.00                   |               |              | 0.00                   |                             |
| Other General Long-Term Debt                   |                          |                                 | 0.00                   |               |              | 0.00                   |                             |
| Net Pension Liability                          | 21,824,006.00            |                                 | 21,824,006.00          | 14,351,950.00 | 0.00         | 36,175,956.00          |                             |
| Total/Net OPEB Liability                       | 4,761,170.00             |                                 | 4,761,170.00           | 0.00          | 241,745.00   | 4,519,425.00           |                             |
| Compensated Absences Payable                   | 176,681.67               | (37,137.67)                     | 139,544.00             | 3,935.31      |              | 143,479.31             | 143,479.31                  |
| Subscription Liability                         |                          |                                 | 0.00                   |               |              | 0.00                   |                             |
| Governmental activities long-term liabilities  | 76,204,266.28            | (204,021.28)                    | 76,000,245.00          | 15,182,629.31 | 2,030,798.00 | 89,152,076.31          | 1,998,114.31                |
| <b>Business-Type Activities:</b>               |                          |                                 |                        |               |              |                        |                             |
| 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                   | 45,441,188.35        |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)                           | All                  | All                             | 1000-7999                   | 3,731,915.04         |
| 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 | 527,647.25           |
| 3. Debt Service   | All                  | 9100                            | 5400-5450, 5800, 7430-7439  | 0.00                 |
| 4. Other Transfers Out  | All                  | 9200                            | 7200-7299                   | 4,773.47             |
| 5. Interfund Transfers Out  | All                  | 9300                            | 7600-7629                   | 5,000.00             |
| 6. All Other Financing Uses   | All                  | 9100                            | 7699                        | 0.00                 |
|   |                      | 9200                            | 7651                        |                      |
| 7. Nonagency  | 7100-7199            | All except 5000-5999, 9000-9999 | 1000-7999                   | 62,210.95            |
| 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>599,631.67</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>2. Expenditures to cover deficits for student body activities</p> <p style="text-align: center;">All</p> | <p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>                       | <p>0.00</p>                                    |
| <p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p>   |  |   | <p>Manually entered. Must not include expenditures in lines A or D1.</p> | <p>0.00</p>                                    |
| <p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>        |  |   |  | <p>41,109,641.64</p>                           |
| <p><b>Section II - Expenditures Per ADA</b></p>   |  |   |  | <p><b>2022-23 Annual ADA/Exps. Per ADA</b></p> |
| <p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>                  |  |   |  | <p>2,170.97</p>                                |
| <p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>  |  |   |  | <p>18,936.07</p>                               |

| Section III -<br>MOE<br>Calculation<br>(For data<br>collection<br>only. Final<br>determination<br>will be done<br>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.) | 39,356,403.95 | 18,416.75 |
| 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)  | 39,356,403.95 | 18,416.75 |
| B. Required effort (Line A.2 times 90%)  | 35,420,763.56 | 16,575.08 |
| C. Current year expenditures (Line I.E and Line II.B)  | 41,109,641.64 | 18,936.07 |
| 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><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></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 |
| <b>A. PRIOR YEAR DATA</b>   | <b>2021-22 Actual</b>         |              |                      | <b>2022-23 Actual</b>         |              |                      |
| 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<br>(Preload/Line D11, PY column)   | 29,903,804.90                 |              | 29,903,804.90        |                               |              | 32,824,069.94        |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)   | 2,158.87                      |              | 2,158.87             |                               |              | 2,203.37             |
| <b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>  | <b>Adjustments to 2021-22</b> |              |                      | <b>Adjustments to 2022-23</b> |              |                      |
| 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<br>(Lines A3 plus A4 minus A5)   |                               |              | 0.00                 |                               |              | 0.00                 |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA<br>(Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) |                               |              |                      |                               |              |                      |
| <b>B. CURRENT YEAR GANN ADA</b>   | <b>2022-23 P2 Report</b>      |              |                      | <b>2023-24 P2 Estimate</b>    |              |                      |
| 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)   | 2,203.37                      |              | 2,203.37             | 2,296.47                      |              | 2,296.47             |
| 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)  |                               |              | 2,203.37             |                               |              | 2,296.47             |
| <b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>   | <b>2022-23 Actual</b>         |              |                      | <b>2023-24 Budget</b>         |              |                      |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62)  |                               |              |                      |                               |              |                      |
| 1. Homeowners' Exemption (Object 8021)  | 190,602.13                    |              | 190,602.13           | 185,345.00                    |              | 185,345.00           |
| 2. Timber Yield Tax (Object 8022)   | 1,581.50                      |              | 1,581.50             | 1,200.00                      |              | 1,200.00             |
| 3. Other Subventions/In-Lieu Taxes (Object 8029)  | 15,056.81                     |              | 15,056.81            | 0.00                          |              | 0.00                 |
| 4. Secured Roll Taxes (Object 8041)   | 28,567,239.97                 |              | 28,567,239.97        | 29,368,899.00                 |              | 29,368,899.00        |
| 5. Unsecured Roll Taxes (Object 8042)   | 487,309.66                    |              | 487,309.66           | 471,080.00                    |              | 471,080.00           |
| 6. Prior Years' Taxes (Object 8043)   | 808,700.68                    |              | 808,700.68           | 7,805.00                      |              | 7,805.00             |
| 7. Supplemental Taxes (Object 8044)   | 0.00                          |              | 0.00                 | 750,000.00                    |              | 750,000.00           |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)  | 2,873,562.00                  |              | 2,873,562.00         | 2,317,915.00                  |              | 2,317,915.00         |
| 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)   | 451,161.60                    |              | 451,161.60           | 476,583.00                    |              | 476,583.00           |
| 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<br>(Lines C1 through C15)   | 33,395,214.35                 | 0.00         | 33,395,214.35        | 33,578,827.00                 | 0.00         | 33,578,827.00        |
| 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<br>(Lines C16 plus C17)   | 33,395,214.35                 | 0.00         | 33,395,214.35        | 33,578,827.00                 | 0.00         | 33,578,827.00        |
| <b>EXCLUDED APPROPRIATIONS</b>  |                               |              |                      |                               |              |                      |
| 19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)   |                               |              | 361,815.13           |                               |              | 348,426.99           |
| 19b. Qualified Capital Outlay Projects  |                               |              |                      |                               |              |                      |
| 19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)   | 1,510,360.87                  |              | 1,510,360.87         | 1,276,961.84                  |              | 1,276,961.84         |
| <b>OTHER EXCLUSIONS</b>   |                               |              |                      |                               |              |                      |
| 20. Americans with Disabilities Act   |                               |              |                      |                               |              |                      |
| 21. Unreimbursed Court Mandated Desegregation Costs   |                               |              |                      |                               |              |                      |
| 22. Other Unfunded Court-ordered or Federal Mandates  |                               |              |                      |                               |              |                      |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22)  | 1,510,360.87                  | 0.00         | 1,872,176.00         | 1,276,961.84                  | 0.00         | 1,625,388.83         |
| <b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>  |                               |              |                      |                               |              |                      |
| 24. LCFF - CY (objects 8011 and 8012)   | 6,997,386.00                  |              | 6,997,386.00         | 7,995,389.00                  |              | 7,995,389.00         |
| 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)  | 175,437.00                    |              | 175,437.00           | 0.00                          |              | 0.00                 |
| 26. TOTAL STATE AID RECEIVED<br>(Lines C24 plus C25)  | 7,172,823.00                  | 0.00         | 7,172,823.00         | 7,995,389.00                  | 0.00         | 7,995,389.00         |



|  | 2022-23<br>Calculations |              |                            | 2023-24<br>Calculations |              |                            |
|--|-------------------------|--------------|----------------------------|-------------------------|--------------|----------------------------|
|  | Extracted<br>Data       | Adjustments* | Entered<br>Data/<br>Totals | Extracted<br>Data       | Adjustments* | Entered<br>Data/<br>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) 1,874,007.12
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) 33,969,027.41

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.52%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 1,791,206.64
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 1,313,170.09

|   |               |
|---|---------------|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)   | 31,645.00     |
| 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)<br>(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)   | 309,589.56    |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only)<br>(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)   | 0.00          |
| 7. Adjustment for Employment Separation Costs   |               |
| a. Plus: Normal Separation Costs (Part II, Line A)  | 0.00          |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B)  | 0.00          |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)  | 3,445,611.29  |
| 9. Carry-Forward Adjustment (Part IV, Line F)   | (249,408.66)  |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)  | 3,196,202.63  |
| <b>B. Base Costs</b>  |               |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)   | 23,290,995.78 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)  | 4,475,396.18  |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)   | 6,151,956.56  |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)  | 1,715,247.75  |
| 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)   | 523,977.86    |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)  | 0.00          |
| 9. Other General Administration (portion charged to restricted resources or specific goals only)<br>(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,<br>resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 32,624.89     |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)<br>(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals<br>except 0000 and 9000, objects 1000-5999)             | 9,976.33      |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices)<br>(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)   | 5,298,917.04  |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices)<br>(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)  | 1,008,490.41  |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  | 467,279.74    |
| 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)  | 704,107.82    |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)   | 0.00          |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)   | 43,678,970.36 |
| <b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b><br><b>(For information only - not for use when claiming/recovering indirect costs)</b><br>(Line A8 divided by Line B19)   | 7.89%         |
| <b>D. Preliminary Proposed Indirect Cost Rate</b><br><b>(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)</b><br>(Line A10 divided by Line B19)   | 7.32%         |

**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.

|  |              |
|--|--------------|
| <b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>  | 3,445,611.29 |
| <b>B. Carry-forward adjustment from prior year(s)</b>  |              |
| 1. Carry-forward adjustment from the second prior year   | 375,854.25   |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any   | 0.00         |
| <b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>   |              |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.32%) times Part III, Line B19); zero if negative   | 0.00         |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.32%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.32%) times Part III, Line B19); zero if positive  | (249,408.66) |
| <b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>   | (249,408.66) |
| <b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>   |              |
| 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:  | 7.32%        |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-124704.33) is applied to the current year calculation and the remainder (\$-124704.33) is deferred to one or more future years:   | 7.60%        |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-83136.22) is applied to the current year calculation and the remainder (\$-166272.44) is deferred to one or more future years:   | 7.70%        |
| LEA request for Option 1, Option 2, or Option 3  | 1            |
| <b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>  | (249,408.66) |

Approved indirect cost rate: 9.32%  
Highest rate used in any program: 9.32%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|--|--|-----------|
| 01   | 3010     | 372,523.01   | 34,719.00                                      | 9.32%     |
| 01   | 3182     | 191,233.29   | 16,249.71                                      | 8.50%     |
| 01   | 3213     | 926,020.64   | 86,305.00                                      | 9.32%     |
| 01   | 3307     | 16,873.72  | 1,572.28                                       | 9.32%     |
| 01   | 3310     | 573,055.00   | 52,000.00                                      | 9.07%     |
| 01   | 3312     | 49,915.78  | 4,650.00                                       | 9.32%     |
| 01   | 3327     | 68,575.24  | 4,135.00                                       | 6.03%     |
| 01   | 3550     | 54,763.65  | 2,551.97                                       | 4.66%     |
| 01   | 4035     | 78,783.00  | 7,340.00                                       | 9.32%     |
| 01   | 5634     | 7,986.54   | 742.95   | 9.30%     |
| 01   | 6266     | 136,462.30   | 12,715.00                                      | 9.32%     |
| 01   | 6387     | 299,069.02   | 27,858.89                                      | 9.32%     |
| 01   | 6388     | 207,243.70   | 13,632.71                                      | 6.58%     |
| 01   | 6500     | 5,351,687.81   | 306,772.00                                     | 5.73%     |
| 01   | 6537     | 231,552.85   | 10,200.15                                      | 4.41%     |
| 01   | 6546     | 273,354.01   | 15,050.00                                      | 5.51%     |
| 01   | 6762     | 1,336,816.53   | 18,208.47                                      | 1.36%     |
| 01   | 7370     | 8,402.31   | 783.00   | 9.32%     |
| 01   | 7412     | 100,944.16   | 8,742.44                                       | 8.66%     |
| 01   | 7435     | 41,602.25  | 3,875.00                                       | 9.31%     |
| 01   | 7810     | 62,210.95  | 4,268.95                                       | 6.86%     |
| 11   | 6391     | 389,435.74   | 19,463.00                                      | 5.00%     |
| 13   | 5310     | 702,907.82   | 37,605.55                                      | 5.35%     |

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

| Description   | Object Codes                          | Lottery:<br>Unrestricted<br>(Resource 1100) | Transferred to<br>Other<br>Resources for<br>Expenditure | Lottery:<br>Instructional<br>Materials<br>(Resource 6300)* | Totals     |
|---|---------------------------------------|---|---|--|------------|
| <b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>                             |                                       |   |   |  |            |
| 1. Adjusted Beginning Fund Balance  | 9791-9795                             | 0.00  |   | 88,579.74  | 88,579.74  |
| 2. State Lottery Revenue  | 8560                                  | 502,578.98                                  |   | 250,398.06   | 752,977.04 |
| 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)                                |                                       | 502,578.98                                  | 0.00  | 338,977.80   | 841,556.78 |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                             |                                       |   |   |  |            |
| 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  |   | 113,763.75   | 113,763.75 |
| 5. a. Services and Other Operating Expenditures (Resource 1100)             | 5000-5999                             | 502,578.98                                  |   |  | 502,578.98 |
| b. Services and Other Operating Expenditures (Resource 6300)                | 5000-5999, except<br>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,<br>7222, 7281, 7282 | 0.00  |   |  | 0.00       |
| b. To JPAs and All Others   | 7213, 7223, 7283,<br>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 ) |                                       | 502,578.98                                  | 0.00  | 113,763.75   | 616,342.73 |
| <b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>                | 979Z                                  | 0.00  | 0.00  | 225,214.05   | 225,214.05 |
| <b>D. COMMENTS:</b>   |                                       |   |   |  |            |

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

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



| Goal                       | Program/Activity  | Direct Costs                                 |  |                                      | Central Admin Costs<br>(col. 3 x Sch. CAC<br>line E)<br>Column 4 | Other Costs<br>(Schedule OC)<br>Column 5 | T<br>( |
|----------------------------|---|--|--|--------------------------------------|--|--|--------|
|                            |   | Direct Charged<br>(Schedule DCC)<br>Column 1 | Allocated<br>(Schedule AC)<br>Column 2 | Subtotal<br>(col. 1 + 2)<br>Column 3 |  |  |        |
| <b>Instructional Goals</b> |   |  |  |                                      |  |  |        |
| 0001                       | Pre-Kindergarten  | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  |        |
| 1110                       | Regular Education, K-12   | 19,524,856.84                                | 5,325,156.80                           | 24,850,013.64                        | 2,229,996.13   |  |        |
| 3100                       | Alternative Schools   | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  |        |
| 3200                       | Continuation Schools  | 2,588,784.71                                 | 500,036.61                             | 3,088,821.32                         | 277,185.34   |  |        |
| 3300                       | Independent Study Centers   | 1,224,595.00                                 | 114,070.29                             | 1,338,665.29                         | 120,129.45   |  |        |
| 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  | 2,547,917.80                                 | 353,600.23                             | 2,901,518.03                         | 260,377.08   |  |        |
| 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   | 278,965.24                                   | 21,231.12                              | 300,196.36                           | 26,939.09  |  |        |
| 4850                       | Migrant Education   | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  |        |
| 5000-5999                  | Special Education   | 8,099,143.91                                 | 599,664.41                             | 8,698,808.32                         | 780,615.62   |  |        |
| 6000                       | Regional Occupational Ctr/Prg (ROC/P)   | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  |        |
| <b>Other Goals</b>         |   |  |  |                                      |  |  |        |
| 7110                       | Nonagency - Educational   | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  |        |
| 7150                       | Nonagency - Other   | 62,210.95                                    | 0.00                                   | 62,210.95                            | 5,582.70   |  |        |
| 8100                       | Community Services  | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  |        |
| 8500                       | Child Care and Development Services   | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  |        |
| <b>Other Costs</b>         |   |  |  |                                      |  |  |        |
| ----                       | Food Services   |  |  |                                      |  | 11,536.55                                |        |
| ----                       | Enterprise  |  |  |                                      |  | 0.00                                     |        |
| ----                       | Facilities Acquisition & Construction   |  |  |                                      |  | 376,988.97                               |        |
| ----                       | Other Outgo   |  |  |                                      |  | 22,143.47                                |        |
| <b>Other Funds</b>         |   |  |  |                                      |  |  |        |
| ----                       | Adult Education, Child Development, Cafeteria, Foundation ((Column 3 + CAC, line C5) times CAC, line E) |  | 0.00                                   | 0.00                                 | 146,528.60   |  |        |
| ----                       | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)            |  |  |                                      | (57,068.55)  |  |        |
| ----                       | <b>Total General Fund and Charter Schools Funds Expenditures</b>  | <b>34,326,474.45</b>                         | <b>6,913,759.46</b>                    | <b>41,240,233.91</b>                 | <b>3,790,285.46</b>  | <b>410,668.99</b>                        |        |

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

| Goal                              | Type of Program                     | Instruction<br>(Functions 1000-1999) | Instructional Supervision and Administration<br>(Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources<br>(Functions 2420-2495) | School Administration<br>(Function 2700) | Pupil Support Services<br>(Functions 3110-3160 and 3900) | Pupil Transportation<br>(Function 3600) | Ancillary Services<br>(Functions 4000-4999) | Community Services<br>(Functions 5000-5999) | General Administration<br>(Functions 7000-7999, except 7210)* | Plant Maintenance and Operations<br>(Functions 818400) |
|-----------------------------------|-------------------------------------|--------------------------------------|---|---|--|--|---|---|---|---|--|
| <b>Instructional Goals</b>        |                                     |                                      |   |   |  |  |   |   |   |   |  |
| 0001                              | Pre-Kindergarten                    | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | C  |
| 1110                              | Regular Education, K-12             | 12,150,802.59                        | 161,879.05  | 593,875.75  | 2,146,852.71                             | 2,734,478.90   | 0.00                                    | 1,641,476.64                                |   |   | 95,491   |
| 3100                              | Alternative Schools                 | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | C  |
| 3200                              | Continuation Schools                | 1,541,756.57                         | 1,256.96  | 22,864.32   | 580,945.69                               | 353,778.11   | 0.00                                    | 26,414.88                                   |   |   | 61,766   |
| 3300                              | Independent Study Centers           | 926,844.36                           | 749.00  | 0.00  | 193,199.14                               | 103,802.50   | 0.00                                    | 0.00  |   |   | C  |
| 3400                              | Opportunity Schools                 | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | C  |
| 3550                              | Community Day Schools               | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | C  |
| 3700                              | Specialized Secondary Programs      | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | C  |
| 3800                              | Career Technical Education          | 2,306,943.73                         | 178,530.77  | 0.00  | 14,422.13                                | 664.94   | 0.00                                    | 47,356.23                                   |   |   | C  |
| 4110                              | Regular Education, Adult            | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | C  |
| 4610                              | Adult Independent Study Centers     | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | C  |
| 4620                              | Adult Correctional Education        | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | C  |
| 4630                              | Adult Career Technical Education    | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | C  |
| 4760                              | Bilingual                           | 277,658.50                           | 1,306.74  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | C  |
| 4850                              | Migrant Education                   | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | C  |
| 5000-5999                         | Special Education                   | 6,096,657.61                         | 1,451.63  | 0.00  | 418,715.43                               | 1,052,284.58   | 530,034.66                              | 0.00  |   |   | C  |
| 6000                              | ROC/P                               | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | C  |
| <b>Other Goals</b>                |                                     |                                      |   |   |  |  |   |   |   |   |  |
| 7110                              | Nonagency - Educational             | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  | 0.00  | 0.00  | C  |
| 7150                              | Nonagency - Other                   | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 62,210.95  | 0.00                                    | 0.00  | 0.00  | 0.00  | C  |
| 8100                              | Community Services                  |                                      | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    |   | 0.00  | 0.00  | C  |
| 8500                              | Child Care and Development Services | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    |   | 0.00  | 0.00  | C  |
| <b>Total Direct Charged Costs</b> |                                     | 23,300,663.36                        | 345,174.15  | 616,740.07  | 3,354,135.10                             | 4,307,219.98   | 530,034.66                              | 1,715,247.75                                | 0.00  | 0.00  | 157,256  |

\* 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  |                     |
| <b>Instructional Goals</b>           |                                       |  |                     |                     |                     |
| 0001                                 | Pre-Kindergarten                      | 0.00   | 0.00                | 0.00                | 0.00                |
| 1110                                 | Regular Education, K-12               | 255,541.37   | 4,220,862.89        | 848,752.54          | 5,325,156.80        |
| 3100                                 | Alternative Schools                   | 0.00   | 0.00                | 0.00                | 0.00                |
| 3200                                 | Continuation Schools                  | 36,132.29  | 370,890.34          | 93,013.98           | 500,036.61          |
| 3300                                 | Independent Study Centers             | 20,647.03  | 93,423.26           | 0.00                | 114,070.29          |
| 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            | 54,645.80  | 298,954.43          | 0.00                | 353,600.23          |
| 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                             | 2,546.47   | 18,684.65           | 0.00                | 21,231.12           |
| 4850                                 | Migrant Education                     | 0.00   | 0.00                | 0.00                | 0.00                |
| 5000-5999                            | Special Education (allocated to 5001) | 79,146.93  | 448,431.65          | 72,085.83           | 599,664.41          |
| 6000                                 | ROC/P                                 | 0.00   | 0.00                | 0.00                | 0.00                |
| <b>Other Goals</b>                   |                                       |  |                     |                     |                     |
| 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                |
| <b>Other Funds</b>                   |                                       |  |                     |                     |                     |
| --                                   | 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                |
| <b>Total Allocated Support Costs</b> |                                       | <b>448,659.89</b>  | <b>5,451,247.22</b> | <b>1,013,852.35</b> | <b>6,913,759.46</b> |

Unaudited Actuals  
2022-23  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

|  |  |               |
|--|--|---------------|
| <b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>             |  |               |
| 1  | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)    | 523,977.86    |
| 2  | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999) | 31,645.00     |
| 3  | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)   | 1,823,831.53  |
| 4  | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)                      | 1,467,899.62  |
| 5  | Total Central Administration Costs in General Fund and Charter Schools Funds   | 3,847,354.01  |
| <b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>       |  |               |
| 1  | Total Direct Charged Costs (from Form PCR, Column 1, Total)  | 34,326,474.45 |
| 2  | Total Allocated Costs (from Form PCR, Column 2, Total)   | 6,913,759.46  |
| 3  | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds                                   | 41,240,233.91 |
| <b>C. Direct Charged Costs in Other Funds</b>  |  |               |
| 1  | Adult Education (Fund 11, Objects 1000-5999, except 5100)  | 467,279.74    |
| 2  | Child Development (Fund 12, Objects 1000-5999, except 5100)  | 0.00          |
| 3  | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)  | 1,165,565.06  |
| 4  | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)   | 0.00          |
| 5  | Total Direct Charged Costs in Other Funds  | 1,632,844.80  |
| <b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>                                 |  | 42,873,078.71 |
| <b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b> |  | 8.97%         |

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

| Type of Activity  | Food Services<br>(Function 3700) | Enterprise<br>(Function 6000) | Facilities<br>Acquisition &<br>Construction<br>(Function 8500) | Other Outgo<br>(Functions 9000-<br>9999) |
|---|----------------------------------|-------------------------------|--|--|
| Food Services (Objects 1000-5999, 6400-6920)              | 11,536.55                        |                               |  |  |
| Enterprise (Objects 1000-5999, 6400-6920)                 |                                  | 0.00                          |  |  |
| Facilities Acquisition & Construction (Objects 1000-6700) |                                  |                               | 376,988.97   |  |
| Other Outgo (Objects 1000 - 7999)                         |                                  |                               |  | 22,143.47                                |
| <b>Total Other Costs</b>                                  | 11,536.55                        | 0.00                          | 376,988.97   | 22,143.47                                |

Unaudited Actuals  
2022-23  
Form and Charter Schools Funds  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

|   | 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) |
| <b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>                        | 135,049.08   | 0.00   | 24,297.78                             | 289,313.02  | 5,451,247.22   | 0.00  | 1,013,852.35                         |
| <b>B. Enter Allocation Factor(s) by Goal:</b><br>(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)                         |
| <b>Instructional Goals</b> <b>Description</b>   |  |  |                                       |   |  |   |                                      |
| 0001      Pre-Kindergarten  |  |  |                                       |   |  |   |                                      |
| 1110      Regular Education, K-12   | 74.26  | 74.26  | 74.26                                 | 74.26   | 225.90   |   | 365.00                               |
| 3100      Alternative Schools   |  |  |                                       |   |  |   |                                      |
| 3200      Continuation Schools  | 10.50  | 10.50  | 10.50                                 | 10.50   | 19.85  |   | 40.00                                |
| 3300      Independent Study Centers   | 6.00   | 6.00   | 6.00                                  | 6.00  | 5.00   |   |                                      |
| 3400      Opportunity Schools   |  |  |                                       |   |  |   |                                      |
| 3550      Community Day Schools   |  |  |                                       |   |  |   |                                      |
| 3700      Specialized Secondary Programs  |  |  |                                       |   |  |   |                                      |
| 3800      Career Technical Education  | 15.88  | 15.88  | 15.88                                 | 15.88   | 16.00  |   |                                      |
| 4110      Regular Education, Adult  |  |  |                                       |   |  |   |                                      |
| 4610      Adult Independent Study Centers   |  |  |                                       |   |  |   |                                      |
| 4620      Adult Correctional Education  |  |  |                                       |   |  |   |                                      |
| 4630      Adult Career Technical Education  |  |  |                                       |   |  |   |                                      |
| 4760      Bilingual   | .74  | .74  | .74                                   | .74   | 1.00   |   |                                      |
| 4850      Migrant Education   |  |  |                                       |   |  |   |                                      |
| 5000-5999      Special Education (allocated to 5001)  | 23.00  | 23.00  | 23.00                                 | 23.00   | 24.00  |   | 31.00                                |
| 6000      ROC/P   |  |  |                                       |   |  |   |                                      |
| <b>Other Goals</b> <b>Description</b>   |  |  |                                       |   |  |   |                                      |
| 7110      Nonagency - Educational   |  |  |                                       |   |  |   |                                      |
| 7150      Nonagency - Other   |  |  |                                       |   |  |   |                                      |
| 8100      Community Services  |  |  |                                       |   |  |   |                                      |
| 8500      Child Care and Development Services   |  |  |                                       |   |  |   |                                      |
| <b>Other Funds</b> <b>Description</b>   |  |  |                                       |   |  |   |                                      |
| --      Adult Education (Fund 11)   |  |  |                                       |   |  |   |                                      |
| --      Child Development (Fund 12)   |  |  |                                       |   |  |   |                                      |
| --      Cafeteria (Funds 13 & 61)   |  |  |                                       |   |  |   |                                      |
| <b>C. Total Allocation Factors</b>  | 130.38   | 130.38   | 130.38                                | 130.38  | 291.75   | 0.00  | 436.00                               |

Nevada Joint Union High  
Nevada County

**Unaudited Actuals**  
**2022-23**  
**General Fund**  
**Special Education Revenue**  
**Allocations**  
**Setup**

29 66357 0000000  
Form SEAS  
D8AJ8HAKCD(2022-23)

|                               |  |  |
|-------------------------------|--|--|
| Current LEA:                  | 29-66357-0000000 Nevada Joint Union High |  |
| Selected SELPA:               | NV                                       | (Enter a SELPA ID from the list below then save and close) |
| POTENTIAL SELPAS FOR THIS LEA | DATE APPROVED                            |  |
| ID                            | SELPA-TITLE                              | (from Form SEA)  |
| NV                            | Nevada County                            |  |

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

| Description   | Direct Costs - Interfund |                    | Indirect Costs - Interfund |                    | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
|   | Transfers In 5750        | Transfers Out 5750 | Transfers In 7350          | Transfers Out 7350 |                                  |                                   |                           |                         |
| 01 GENERAL FUND                                       |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | (31.69)            | 0.00                       | (57,068.55)        |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 36,935.05                        | 5,000.00                          |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 94,817.78                 | 5,000.00                |
| 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               | 19,463.00                  | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 19,777.18               |
| 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                                    | 31.69                    | 0.00               | 37,605.55                  | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 37,605.55               |
| 14 DEFERRED MAINTENANCE FUND                          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |



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

| Description   | Direct Costs - Interfund |                    | Indirect Costs - Interfund |                    | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
|   | Transfers In 5750        | Transfers Out 5750 | Transfers In 7350          | Transfers Out 7350 |                                  |                                   |                           |                         |
| Fund Reconciliation                                 |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 19 FOUNDATION SPECIAL REVENUE FUND                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                  | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                           |                          |                    |                            |                    |                                  | 0.00                              |                           |                         |
| Fund Reconciliation                                 |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                           |                          |                    |                            |                    | 0.00                             | 36,935.05                         |                           |                         |
| Fund Reconciliation                                 |                          |                    |                            |                    |                                  |                                   | 0.00                      | 36,935.05               |
| 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                           |                          |                    |                            |                    | 5,000.00                         | 0.00                              |                           |                         |
| Fund Reconciliation                                 |                          |                    |                            |                    |                                  |                                   | 5,000.00                  | 0.00                    |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS        |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                  | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                           |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                 |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 51 BOND INTEREST AND REDEMPTION FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                           |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                 |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS        |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                           |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                 |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 53 TAX OVERRIDE FUND                                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                  |                          |                    |                            |                    |                                  |                                   |                           |                         |

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

| Description                              | Direct Costs - Interfund |                    | Indirect Costs - Interfund |                    | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
|  | Transfers In 5750        | Transfers Out 5750 | Transfers In 7350          | Transfers Out 7350 |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 56 DEBT SERVICE FUND                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 57 FOUNDATION PERMANENT FUND             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    |                                  | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 61 CAFETERIA ENTERPRISE FUND             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 62 CHARTER SCHOOLS ENTERPRISE FUND       |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 63 OTHER ENTERPRISE FUND                 |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 66 WAREHOUSE REVOLVING FUND              |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 67 SELF-INSURANCE FUND                   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 71 RETIREE BENEFIT FUND                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             |                                   |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             |                                   |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 500.00                  |
| 76 WARRANT/PASS-THROUGH FUND             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 95 STUDENT BODY FUND                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       |                          |                    |                            |                    |                                  |                                   |                           |                         |

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

| Description                                      | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund Transfers In<br>8900-8929 | Interfund Transfers Out<br>7600-7629 | Due From Other Funds<br>9310 | Due To Other Funds<br>9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|-------------------------------------|--------------------------------------|------------------------------|----------------------------|
|  | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |                                     |                                      |                              |                            |
| Other Sources/Uses Detail<br>Fund Reconciliation |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| TOTALS   | 31.69                    | (31.69)               | 57,068.55                  | (57,068.55)           | 41,935.05                           | 41,935.05                            | 99,817.78                    | 99,817.78                  |

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2022-23 Actual vs. Actual Comparison Year**  
**2022-23 Expenditures by LEA (LE-CY)**

| Object Code  | Description   | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total               |
|--|---|--|-----------------------------------|---|--|---|--|--------------|---------------------|
| <b>UNDUPLICATED PUPIL COUNT</b>  |   |  |                                   |   |  |   |  |              | 391.00              |
| <b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>                                  |   |  |                                   |   |  |   |  |              |                     |
| 1000-1999  | Certificated Salaries   | 306,286.84                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 2,584,463.51                           |              | 2,890,750.35        |
| 2000-2999  | Classified Salaries   | 347,145.95                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 1,093,665.20                           |              | 1,440,811.15        |
| 3000-3999  | Employee Benefits   | 303,874.81                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 1,666,749.87                           |              | 1,970,624.68        |
| 4000-4999  | Books and Supplies  | 11,235.97                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 23,173.84                              |              | 34,409.81           |
| 5000-5999  | Services and Other Operating Expenditures   | 34,987.05                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 1,727,560.87                           |              | 1,762,547.92        |
| 6000-6999  | Capital Outlay (except objects 6600, 6700, 6910 & 6920)   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00                |
| 7130   | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00                |
| 7430-7439  | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00                |
|  | <b>Total Direct Costs</b>   | <b>1,003,530.62</b>                        | <b>0.00</b>                       | <b>0.00</b>                                 | <b>0.00</b>                            | <b>0.00</b>                                       | <b>7,095,613.29</b>                    | <b>0.00</b>  | <b>8,099,143.91</b> |
| 7310   | Transfers of Indirect Costs   | 388,157.15                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 388,157.15          |
| 7350   | Transfers of Indirect Costs - Interfund   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00                |
| PCRA   | Program Cost Report Allocations   | 599,664.42                                 |                                   |   |  |   |  |              | 599,664.42          |
|  | <b>Total Indirect Costs and PCR Allocations</b>   | <b>987,821.57</b>                          | <b>0.00</b>                       | <b>0.00</b>                                 | <b>0.00</b>                            | <b>0.00</b>                                       | <b>0.00</b>                            | <b>0.00</b>  | <b>987,821.57</b>   |
|  | <b>TOTAL COSTS</b>  | <b>1,991,352.19</b>                        | <b>0.00</b>                       | <b>0.00</b>                                 | <b>0.00</b>                            | <b>0.00</b>                                       | <b>7,095,613.29</b>                    | <b>0.00</b>  | <b>9,086,965.48</b> |
| <b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>                     |   |  |                                   |   |  |   |  |              |                     |
| 1000-1999  | Certificated Salaries   | 145,328.84                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 51,519.19                              |              | 196,848.03          |
| 2000-2999  | Classified Salaries   | 37,311.07                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 435,422.38                             |              | 472,733.45          |
| 3000-3999  | Employee Benefits   | 64,338.66                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 214,125.19                             |              | 278,463.85          |
| 4000-4999  | Books and Supplies  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 236.26                                 |              | 236.26              |
| 5000-5999  | Services and Other Operating Expenditures   | (59,025.57)                                | 0.00                              | 0.00  | 0.00                                   | 0.00  | 367,128.47                             |              | 308,102.90          |
| 6000-6999  | Capital Outlay (except objects 6600, 6700, 6910 & 6920)   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00                |
| 7130   | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00                |
| 7430-7439  | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00                |
|  | <b>Total Direct Costs</b>   | <b>187,953.00</b>                          | <b>0.00</b>                       | <b>0.00</b>                                 | <b>0.00</b>                            | <b>0.00</b>                                       | <b>1,068,431.49</b>                    | <b>0.00</b>  | <b>1,256,384.49</b> |
| 7310   | Transfers of Indirect Costs   | 56,135.00                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 56,135.00           |
| 7350   | Transfers of Indirect Costs - Interfund   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00                |
|  | <b>Total Indirect Costs</b>   | <b>56,135.00</b>                           | <b>0.00</b>                       | <b>0.00</b>                                 | <b>0.00</b>                            | <b>0.00</b>                                       | <b>0.00</b>                            | <b>0.00</b>  | <b>56,135.00</b>    |
|  | <b>TOTAL BEFORE OBJECT 8980</b>   | <b>244,088.00</b>                          | <b>0.00</b>                       | <b>0.00</b>                                 | <b>0.00</b>                            | <b>0.00</b>                                       | <b>1,068,431.49</b>                    | <b>0.00</b>  | <b>1,312,519.49</b> |
| 8980   | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) |  |                                   |   |  |   |  |              | 0.00                |
|  | <b>TOTAL COSTS</b>  |  |                                   |   |  |   |  |              | <b>1,312,519.49</b> |
| <b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b> |   |  |                                   |   |  |   |  |              |                     |
| 1000-1999  | Certificated Salaries   | 160,958.00                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 2,532,944.32                           |              | 2,693,902.32        |

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2022-23 Actual vs. Actual Comparison Year**  
**2022-23 Expenditures by LEA (LE-CY)**

| Object Code   | Description  | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total        |
|---|--|--|-----------------------------------|---|--|---|--|--------------|--------------|
| 2000-2999   | Classified Salaries  | 309,834.88                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 658,242.82                             |              | 968,077.70   |
| 3000-3999   | Employee Benefits  | 239,536.15                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 1,452,624.68                           |              | 1,692,160.83 |
| 4000-4999   | Books and Supplies   | 11,235.97                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 22,937.58                              |              | 34,173.55    |
| 5000-5999   | Services and Other Operating Expenditures  | 94,012.62                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 1,360,432.40                           |              | 1,454,445.02 |
| 6000-6999   | Capital Outlay (except objects 6600, 6700, 6910 & 6920)  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00         |
| 7130  | State Special Schools  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00         |
| 7430-7439   | Debt Service   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00         |
|   | Total Direct Costs   | 815,577.62                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 6,027,181.80                           | 0.00         | 6,842,759.42 |
| 7310  | Transfers of Indirect Costs  | 332,022.15                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 332,022.15   |
| 7350  | Transfers of Indirect Costs - Interfund  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00         |
| PCRA  | Program Cost Report Allocations  | 599,664.42                                 |                                   |   |  |   |  |              | 599,664.42   |
|   | Total Indirect Costs and PCR Allocations   | 931,686.57                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00         | 931,686.57   |
|   | TOTAL BEFORE OBJECT 8980   | 1,747,264.19                               | 0.00                              | 0.00  | 0.00                                   | 0.00  | 6,027,181.80                           | 0.00         | 7,774,445.99 |
| 8980  | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)  |  |                                   |   |  |   |  |              | 0.00         |
|   | TOTAL COSTS  |  |                                   |   |  |   |  |              | 7,774,445.99 |
| <b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b> |  |  |                                   |   |  |   |  |              |              |
| 1000-1999   | Certificated Salaries  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00         |
| 2000-2999   | Classified Salaries  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 12,086.13                              |              | 12,086.13    |
| 3000-3999   | Employee Benefits  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 188.56                                 |              | 188.56       |
| 4000-4999   | Books and Supplies   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 2,462.23                               |              | 2,462.23     |
| 5000-5999   | Services and Other Operating Expenditures  | 67,401.99                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 528,345.10                             |              | 595,747.09   |
| 6000-6999   | Capital Outlay (except objects 6600, 6700, 6910 & 6920)  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00         |
| 7130  | State Special Schools  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00         |
| 7430-7439   | Debt Service   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00         |
|   | Total Direct Costs   | 67,401.99                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 543,082.02                             | 0.00         | 610,484.01   |
| 7310  | Transfers of Indirect Costs  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00         |
| 7350  | Transfers of Indirect Costs - Interfund  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00         |
|   | Total Indirect Costs   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00         | 0.00         |
|   | TOTAL BEFORE OBJECT 8980   | 67,401.99                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 543,082.02                             | 0.00         | 610,484.01   |
| 8980  | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)  |  |                                   |   |  |   |  |              | 0.00         |
| 8980  | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) |  |                                   |   |  |   |  |              | 3,505,327.90 |
|   | TOTAL COSTS  |  |                                   |   |  |   |  |              | 4,115,811.91 |

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

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2022-23 Actual vs. Actual Comparison Year**  
**2021-22 Expenditures by LEA (LE-PY)**

| 2021-22 Expenditures  | A. State and Local | B. Local Only |
|---|--------------------|---------------|
| 1. Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section           | 6,796,056.44       | 3,621,681.65  |
| 2. Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)           |                    |               |
| _____   |                    |               |
| _____   |                    |               |
| 3. Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795) |                    |               |
| _____   |                    |               |
| _____   |                    |               |
| 4. Enter any other adjustments, not included in Line 1 (explain below)  |                    |               |
| _____   |                    |               |
| _____   |                    |               |
| 5. 2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation<br>(Sum lines 1 through 4)  | 6,796,056.44       | 3,621,681.65  |
| <b>C. Unduplicated Pupil Count</b>  |                    |               |
| 1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet  | 400.00             |               |
| 2. Enter any adjustments not included in Line C1 (explain below)  |                    |               |
| _____   |                    |               |
| _____   |                    |               |
| 3. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation<br>(Line C1 plus Line C2)   | 400.00             |               |



**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2022-23 Actual vs. Actual Comparison Year**  
**LEA Maintenance of Effort Calculation (LMC-A)**

**SELPA:** Nevada County (NV)

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

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

**If (b) is greater than (a).**

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

Available for MOE reduction. (line (a) minus line (c), zero if negative) 0.00 (d)

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

**If (b) is less than (a).**

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

Available to set aside for EIS (line (b) minus line (e), zero if negative) 0.00 (f)

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

SECTION 3

Column A      Column B      Column C



**Unaudited Actuals**  
Special Education Maintenance of Effort  
2022-23 Actual vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Nevada County (NV)

|  | <b>Actual Expenditures<br/>(LE-CY Worksheet)<br/>FY 2022-23</b> | <b>Actual Expenditures<br/>Comparison Year<br/>2021/22</b> | <b>Difference<br/>(A - B)</b> |
|--|---|--|-------------------------------|
| <b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>   |   |  |                               |
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. |   |  |                               |
| a. Total special education expenditures  | 9,086,965.48  |  |                               |
| b. Less: Expenditures paid from federal sources  | 1,312,519.49  |  |                               |
| c. Expenditures paid from state and local sources  | 7,774,445.99  | 6,796,056.44   |                               |
| Add/Less: Adjustments required for MOE calculation   |   | 0.00   |                               |
| Comparison year's expenditures, adjusted for MOE calculation   |   | 6,796,056.44   |                               |
| Less: Exempt reduction(s) for SECTION 1  |   | 0.00   |                               |
| Less: 50% reduction from SECTION 2   |   | 0.00   |                               |
| Net expenditures paid from state and local sources   | <u>7,774,445.99</u>   | <u>6,796,056.44</u>  | <u>978,389.55</u>             |

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

|   | <b>Actual<br/>FY 2022-23</b> | <b>Comparison Year<br/>2021-22</b> | <b>Difference</b> |
|---|------------------------------|------------------------------------|-------------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures. |                              |                                    |                   |
| a. Total special education expenditures   | 9,086,965.48                 |                                    |                   |
| b. Less: Expenditures paid from federal sources   | 1,312,519.49                 |                                    |                   |
| c. Expenditures paid from state and local sources   | 7,774,445.99                 | 6,796,056.44                       |                   |
| Add/Less: Adjustments required for MOE calculation  |                              | 0.00                               |                   |
| Comparison year's expenditures, adjusted for MOE calculation  |                              | 6,796,056.44                       |                   |
| Less: Exempt reduction(s) from SECTION 1  |                              | 0.00                               |                   |
| Less: 50% reduction from SECTION 2  |                              | 0.00                               |                   |
| Net expenditures paid from state and local sources  | <u>7,774,445.99</u>          | <u>6,796,056.44</u>                |                   |
| d. Special education unduplicated pupil count   | 391.00                       | 400.00                             |                   |
| e. Per capita state and local expenditures (A2c/A2d)  | <u>19,883.49</u>             | <u>16,990.14</u>                   | <u>2,893.35</u>   |

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

**B. LOCAL EXPENDITURES ONLY METHOD**

**Actual Comparison Year**

**Unaudited Actuals**  
Special Education Maintenance of Effort  
2022-23 Actual vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Nevada County (NV)

|   | FY 2022-23          | 2021/22             | Difference        |
|---|---------------------|---------------------|-------------------|
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. |                     |                     |                   |
| a. Expenditures paid from local sources   | 4,115,811.91        | 3,621,681.65        |                   |
| Add/Less: Adjustments required for MOE calculation  |                     | 0.00                |                   |
| Comparison year's expenditures, adjusted for MOE calculation  |                     | <u>3,621,681.65</u> |                   |
| Less: Exempt reduction(s) from SECTION 1  |                     | 0.00                |                   |
| Less: 50% reduction from SECTION 2  |                     | 0.00                |                   |
| Net expenditures paid from local sources  | <u>4,115,811.91</u> | <u>3,621,681.65</u> | <u>494,130.26</u> |

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

|  | Actual<br>FY 2022-23 | Comparison<br>Year<br>2021-22 | Difference      |
|--|----------------------|-------------------------------|-----------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only. |                      |                               |                 |
| a. Expenditures paid from local sources  | 4,115,811.91         | 3,621,681.65                  |                 |
| Add/Less: Adjustments required for MOE calculation   |                      | 0.00                          |                 |
| Comparison year's expenditures, adjusted for MOE   |                      | <u>3,621,681.65</u>           |                 |
| Less: Exempt reduction(s) from SECTION 1   |                      | 0.00                          |                 |
| Less: 50% reduction from SECTION 2   |                      | 0.00                          |                 |
| Net expenditures paid from local sources   | <u>4,115,811.91</u>  | <u>3,621,681.65</u>           |                 |
| b. Special education unduplicated pupil count  | 391.00               | 400.00                        |                 |
| c. Per capita local expenditures(B2a/ B2b)   | <u>10,526.37</u>     | <u>9,054.20</u>               | <u>1,472.17</u> |

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

Kayla Wasley

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Title

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SELPA: Nevada County (NV)

| Object Code   | Description   | Nevada County<br>Office of Education<br>(NV00) | Grass Valley<br>Elementary<br>(NV20) | Nevada City<br>Elementary<br>(NV21) | Pleasant Ridge<br>Union Elementary<br>(NV22) | Union Hill<br>Elementary<br>(NV26) | Nevada Joint Union<br>High<br>(NV27) |
|---|---|--|--------------------------------------|-------------------------------------|--|------------------------------------|--------------------------------------|
| <b>TOTAL EXPENDITURES - All Sources</b>                 |   |  |                                      |                                     |  |                                    |                                      |
| 1000-1999   | Certificated Salaries   |  |                                      |                                     |  |                                    |                                      |
| 2000-2999   | Classified Salaries   |  |                                      |                                     |  |                                    |                                      |
| 3000-3999   | Employee Benefits   |  |                                      |                                     |  |                                    |                                      |
| 4000-4999   | Books and Supplies  |  |                                      |                                     |  |                                    |                                      |
| 5000-5999   | Services and Other Operating Expenditures                     |  |                                      |                                     |  |                                    |                                      |
| 6000-6999   | Capital Outlay (except objects 6600, 6700, 6910 & 6920)       |  |                                      |                                     |  |                                    |                                      |
| 7130  | State Special Schools   |  |                                      |                                     |  |                                    |                                      |
| 7430-7439   | Debt Service  |  |                                      |                                     |  |                                    |                                      |
|   | Total Direct Costs  | 0.00   | 0.00                                 | 0.00                                | 0.00   | 0.00                               | 0.00                                 |
| 7310  | Transfers of Indirect Costs                                   |  |                                      |                                     |  |                                    |                                      |
| 7350  | Transfers of Indirect Costs - Interfund                       |  |                                      |                                     |  |                                    |                                      |
| PCRA  | Program Cost Report Allocations                               |  |                                      |                                     |  |                                    |                                      |
|   | Total Indirect Costs and PCR Allocations                      | 0.00   | 0.00                                 | 0.00                                | 0.00   | 0.00                               | 0.00                                 |
|   | TOTAL COSTS   | 0.00   | 0.00                                 | 0.00                                | 0.00   | 0.00                               | 0.00                                 |
| <b>EXPENDITURES - Paid from State and Local Sources</b> |   |  |                                      |                                     |  |                                    |                                      |
| 1000-1999   | Certificated Salaries   |  |                                      |                                     |  |                                    |                                      |
| 2000-2999   | Classified Salaries   |  |                                      |                                     |  |                                    |                                      |
| 3000-3999   | Employee Benefits   |  |                                      |                                     |  |                                    |                                      |
| 4000-4999   | Books and Supplies  |  |                                      |                                     |  |                                    |                                      |
| 5000-5999   | Services and Other Operating Expenditures                     |  |                                      |                                     |  |                                    |                                      |
| 6000-6999   | Capital Outlay (except objects 6600, 6700, 6910 & 6920)       |  |                                      |                                     |  |                                    |                                      |
| 7130  | State Special Schools   |  |                                      |                                     |  |                                    |                                      |
| 7430-7439   | Debt Service  |  |                                      |                                     |  |                                    |                                      |
|   | Total Direct Costs  | 0.00   | 0.00                                 | 0.00                                | 0.00   | 0.00                               | 0.00                                 |
| 7310  | Transfers of Indirect Costs                                   |  |                                      |                                     |  |                                    |                                      |
| 7350  | Transfers of Indirect Costs - Interfund                       |  |                                      |                                     |  |                                    |                                      |
| PCRA  | Program Cost Report Allocations                               |  |                                      |                                     |  |                                    |                                      |
|   | Total Indirect Costs and PCR Allocations                      | 0.00   | 0.00                                 | 0.00                                | 0.00   | 0.00                               | 0.00                                 |
|   | TOTAL BEFORE OBJECT 8980                                      | 0.00   | 0.00                                 | 0.00                                | 0.00   | 0.00                               | 0.00                                 |
| 8980  | Contributions from Unrestricted Revenues to Federal Resources |  |                                      |                                     |  |                                    |                                      |
|   | TOTAL COSTS   | 0.00   | 0.00                                 | 0.00                                | 0.00   | 0.00                               | 0.00                                 |
| <b>EXPENDITURES - Paid from Local Sources</b>           |   |  |                                      |                                     |  |                                    |                                      |
| 1000-1999   | Certificated Salaries   |  |                                      |                                     |  |                                    |                                      |
| 2000-2999   | Classified Salaries   |  |                                      |                                     |  |                                    |                                      |

SELPA: Nevada County (NV)

| Object Code                     | Description   | Nevada County<br>Office of Education<br>(NV00) | Grass Valley<br>Elementary<br>(NV20) | Nevada City<br>Elementary<br>(NV21) | Pleasant Ridge<br>Union Elementary<br>(NV22) | Union Hill<br>Elementary<br>(NV26) | Nevada Joint Union<br>High<br>(NV27) |
|---------------------------------|---|--|--------------------------------------|-------------------------------------|--|------------------------------------|--------------------------------------|
| 3000-3999                       | Employee Benefits   |  |                                      |                                     |  |                                    |                                      |
| 4000-4999                       | Books and Supplies  |  |                                      |                                     |  |                                    |                                      |
| 5000-5999                       | Services and Other Operating Expenditures   |  |                                      |                                     |  |                                    |                                      |
| 6000-6999                       | Capital Outlay (except objects 6600, 6700, 6910 & 6920)   |  |                                      |                                     |  |                                    |                                      |
| 7130                            | State Special Schools   |  |                                      |                                     |  |                                    |                                      |
| 7430-7439                       | Debt Service  |  |                                      |                                     |  |                                    |                                      |
|                                 | Total Direct Costs  | 0.00   | 0.00                                 | 0.00                                | 0.00   | 0.00                               | 0.00                                 |
| 7310                            | Transfers of Indirect Costs   |  |                                      |                                     |  |                                    |                                      |
| 7350                            | Transfers of Indirect Costs - Interfund   |  |                                      |                                     |  |                                    |                                      |
|                                 | Total Indirect Costs  | 0.00   | 0.00                                 | 0.00                                | 0.00   | 0.00                               | 0.00                                 |
|                                 | TOTAL BEFORE OBJECT 8980  | 0.00   | 0.00                                 | 0.00                                | 0.00   | 0.00                               | 0.00                                 |
| 8980                            | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) |  |                                      |                                     |  |                                    |                                      |
| 8980                            | Contributions from Unrestricted Revenues to State Resources   |  |                                      |                                     |  |                                    |                                      |
|                                 | TOTAL COSTS   | 0.00   | 0.00                                 | 0.00                                | 0.00   | 0.00                               | 0.00                                 |
| <b>UNDUPLICATED PUPIL COUNT</b> |   |  |                                      |                                     |  |                                    |                                      |

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

SELPA: Nevada County (NV)

| Object Code   | Description   | Clear Creek Elementary (NV28) | Chicago Park Elementary (NV30) | Twin Ridges Elementary (NV32) | Penn Valley Union Elementary (NV38) | Bitney Prep High (NVA01) | Nevada City School of the Arts (NVA03) |
|---|---|-------------------------------|--------------------------------|-------------------------------|-------------------------------------|--------------------------|--|
| <b>TOTAL EXPENDITURES - All Sources</b>                 |   |                               |                                |                               |                                     |                          |  |
| 1000-1999   | Certificated Salaries   |                               |                                |                               |                                     |                          |  |
| 2000-2999   | Classified Salaries   |                               |                                |                               |                                     |                          |  |
| 3000-3999   | Employee Benefits   |                               |                                |                               |                                     |                          |  |
| 4000-4999   | Books and Supplies  |                               |                                |                               |                                     |                          |  |
| 5000-5999   | Services and Other Operating Expenditures                     |                               |                                |                               |                                     |                          |  |
| 6000-6999   | Capital Outlay (except objects 6600, 6700, 6910 & 6920)       |                               |                                |                               |                                     |                          |  |
| 7130  | State Special Schools   |                               |                                |                               |                                     |                          |  |
| 7430-7439   | Debt Service  |                               |                                |                               |                                     |                          |  |
|   | Total Direct Costs  | 0.00                          | 0.00                           | 0.00                          | 0.00                                | 0.00                     | 0.00                                   |
| 7310  | Transfers of Indirect Costs                                   |                               |                                |                               |                                     |                          |  |
| 7350  | Transfers of Indirect Costs - Interfund                       |                               |                                |                               |                                     |                          |  |
| PCRA  | Program Cost Report Allocations                               |                               |                                |                               |                                     |                          |  |
|   | Total Indirect Costs and PCR Allocations                      | 0.00                          | 0.00                           | 0.00                          | 0.00                                | 0.00                     | 0.00                                   |
|   | TOTAL COSTS   | 0.00                          | 0.00                           | 0.00                          | 0.00                                | 0.00                     | 0.00                                   |
| <b>EXPENDITURES - Paid from State and Local Sources</b> |   |                               |                                |                               |                                     |                          |  |
| 1000-1999   | Certificated Salaries   |                               |                                |                               |                                     |                          |  |
| 2000-2999   | Classified Salaries   |                               |                                |                               |                                     |                          |  |
| 3000-3999   | Employee Benefits   |                               |                                |                               |                                     |                          |  |
| 4000-4999   | Books and Supplies  |                               |                                |                               |                                     |                          |  |
| 5000-5999   | Services and Other Operating Expenditures                     |                               |                                |                               |                                     |                          |  |
| 6000-6999   | Capital Outlay (except objects 6600, 6700, 6910 & 6920)       |                               |                                |                               |                                     |                          |  |
| 7130  | State Special Schools   |                               |                                |                               |                                     |                          |  |
| 7430-7439   | Debt Service  |                               |                                |                               |                                     |                          |  |
|   | Total Direct Costs  | 0.00                          | 0.00                           | 0.00                          | 0.00                                | 0.00                     | 0.00                                   |
| 7310  | Transfers of Indirect Costs                                   |                               |                                |                               |                                     |                          |  |
| 7350  | Transfers of Indirect Costs - Interfund                       |                               |                                |                               |                                     |                          |  |
| PCRA  | Program Cost Report Allocations                               |                               |                                |                               |                                     |                          |  |
|   | Total Indirect Costs and PCR Allocations                      | 0.00                          | 0.00                           | 0.00                          | 0.00                                | 0.00                     | 0.00                                   |
|   | TOTAL BEFORE OBJECT 8980                                      | 0.00                          | 0.00                           | 0.00                          | 0.00                                | 0.00                     | 0.00                                   |
| 8980  | Contributions from Unrestricted Revenues to Federal Resources |                               |                                |                               |                                     |                          |  |
|   | TOTAL COSTS   | 0.00                          | 0.00                           | 0.00                          | 0.00                                | 0.00                     | 0.00                                   |
| <b>EXPENDITURES - Paid from Local Sources</b>           |   |                               |                                |                               |                                     |                          |  |
| 1000-1999   | Certificated Salaries   |                               |                                |                               |                                     |                          |  |
| 2000-2999   | Classified Salaries   |                               |                                |                               |                                     |                          |  |

SELPA: Nevada County (NV)

| Object Code                     | Description   | Clear Creek Elementary (NV28) | Chicago Park Elementary (NV30) | Twin Ridges Elementary (NV32) | Penn Valley Union Elementary (NV38) | Bitney Prep High (NVA01) | Nevada City School of the Arts (NVA03) |
|---------------------------------|---|-------------------------------|--------------------------------|-------------------------------|-------------------------------------|--------------------------|--|
| 3000-3999                       | Employee Benefits   |                               |                                |                               |                                     |                          |  |
| 4000-4999                       | Books and Supplies  |                               |                                |                               |                                     |                          |  |
| 5000-5999                       | Services and Other Operating Expenditures   |                               |                                |                               |                                     |                          |  |
| 6000-6999                       | Capital Outlay (except objects 6600, 6700, 6910 & 6920)   |                               |                                |                               |                                     |                          |  |
| 7130                            | State Special Schools   |                               |                                |                               |                                     |                          |  |
| 7430-7439                       | Debt Service  |                               |                                |                               |                                     |                          |  |
|                                 | Total Direct Costs  | 0.00                          | 0.00                           | 0.00                          | 0.00                                | 0.00                     | 0.00                                   |
| 7310                            | Transfers of Indirect Costs   |                               |                                |                               |                                     |                          |  |
| 7350                            | Transfers of Indirect Costs - Interfund   |                               |                                |                               |                                     |                          |  |
|                                 | Total Indirect Costs  | 0.00                          | 0.00                           | 0.00                          | 0.00                                | 0.00                     | 0.00                                   |
|                                 | TOTAL BEFORE OBJECT 8980  | 0.00                          | 0.00                           | 0.00                          | 0.00                                | 0.00                     | 0.00                                   |
| 8980                            | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) |                               |                                |                               |                                     |                          |  |
| 8980                            | Contributions from Unrestricted Revenues to State Resources   |                               |                                |                               |                                     |                          |  |
|                                 | TOTAL COSTS   | 0.00                          | 0.00                           | 0.00                          | 0.00                                | 0.00                     | 0.00                                   |
| <b>UNDUPLICATED PUPIL COUNT</b> |   |                               |                                |                               |                                     |                          |  |

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

SELPA: Nevada County (NV)

| Object Code   | Description   | Yuba River Charter (NVA05) | Forest Charter (NVA06) | Twin Ridges Home Study Charter (NVA07) | Adjustments* | Total |
|---|---|----------------------------|------------------------|--|--------------|-------|
| <b>TOTAL EXPENDITURES - All Sources</b>                 |   |                            |                        |  |              |       |
| 1000-1999   | Certificated Salaries   |                            |                        |  |              | 0.00  |
| 2000-2999   | Classified Salaries   |                            |                        |  |              | 0.00  |
| 3000-3999   | Employee Benefits   |                            |                        |  |              | 0.00  |
| 4000-4999   | Books and Supplies  |                            |                        |  |              | 0.00  |
| 5000-5999   | Services and Other Operating Expenditures                     |                            |                        |  |              | 0.00  |
| 6000-6999   | Capital Outlay (except objects 6600, 6700, 6910 & 6920)       |                            |                        |  |              | 0.00  |
| 7130  | State Special Schools   |                            |                        |  |              | 0.00  |
| 7430-7439   | Debt Service  |                            |                        |  |              | 0.00  |
|   | Total Direct Costs  | 0.00                       | 0.00                   | 0.00                                   | 0.00         | 0.00  |
| 7310  | Transfers of Indirect Costs                                   |                            |                        |  |              | 0.00  |
| 7350  | Transfers of Indirect Costs - Interfund                       |                            |                        |  |              | 0.00  |
| PCRA  | Program Cost Report Allocations                               |                            |                        |  |              | 0.00  |
|   | Total Indirect Costs and PCR Allocations                      | 0.00                       | 0.00                   | 0.00                                   | 0.00         | 0.00  |
|   | TOTAL COSTS   | 0.00                       | 0.00                   | 0.00                                   | 0.00         | 0.00  |
| <b>EXPENDITURES - Paid from State and Local Sources</b> |   |                            |                        |  |              |       |
| 1000-1999   | Certificated Salaries   |                            |                        |  |              | 0.00  |
| 2000-2999   | Classified Salaries   |                            |                        |  |              | 0.00  |
| 3000-3999   | Employee Benefits   |                            |                        |  |              | 0.00  |
| 4000-4999   | Books and Supplies  |                            |                        |  |              | 0.00  |
| 5000-5999   | Services and Other Operating Expenditures                     |                            |                        |  |              | 0.00  |
| 6000-6999   | Capital Outlay (except objects 6600, 6700, 6910 & 6920)       |                            |                        |  |              | 0.00  |
| 7130  | State Special Schools   |                            |                        |  |              | 0.00  |
| 7430-7439   | Debt Service  |                            |                        |  |              | 0.00  |
|   | Total Direct Costs  | 0.00                       | 0.00                   | 0.00                                   | 0.00         | 0.00  |
| 7310  | Transfers of Indirect Costs                                   |                            |                        |  |              | 0.00  |
| 7350  | Transfers of Indirect Costs - Interfund                       |                            |                        |  |              | 0.00  |
| PCRA  | Program Cost Report Allocations                               |                            |                        |  |              | 0.00  |
|   | Total Indirect Costs and PCR Allocations                      | 0.00                       | 0.00                   | 0.00                                   | 0.00         | 0.00  |
|   | TOTAL BEFORE OBJECT 8980                                      | 0.00                       | 0.00                   | 0.00                                   | 0.00         | 0.00  |
| 8980  | Contributions from Unrestricted Revenues to Federal Resources |                            |                        |  |              | 0.00  |
|   | TOTAL COSTS   | 0.00                       | 0.00                   | 0.00                                   | 0.00         | 0.00  |
| <b>EXPENDITURES - Paid from Local Sources</b>           |   |                            |                        |  |              |       |
| 1000-1999   | Certificated Salaries   |                            |                        |  |              | 0.00  |

**Unaudited Actuals**  
Special Education Maintenance of Effort  
2022-23 Actual vs. Actual Comparison Year  
2022-23 Expenditures by SELPA (SE-CY)

SELPA: Nevada County (NV)

| Object Code                     | Description   | Yuba River Charter<br>(NVA05) | Forest Charter<br>(NVA06) | Twin Ridges Home<br>Study Charter<br>(NVA07) | Adjustments* | Total |
|---------------------------------|---|-------------------------------|---------------------------|--|--------------|-------|
| 2000-2999                       | Classified Salaries   |                               |                           |  |              | 0.00  |
| 3000-3999                       | Employee Benefits   |                               |                           |  |              | 0.00  |
| 4000-4999                       | Books and Supplies  |                               |                           |  |              | 0.00  |
| 5000-5999                       | Services and Other Operating Expenditures   |                               |                           |  |              | 0.00  |
| 6000-6999                       | Capital Outlay (except objects 6600, 6700, 6910 & 6920)   |                               |                           |  |              | 0.00  |
| 7130                            | State Special Schools   |                               |                           |  |              | 0.00  |
| 7430-7439                       | Debt Service  |                               |                           |  |              | 0.00  |
|                                 | Total Direct Costs  | 0.00                          | 0.00                      | 0.00   | 0.00         | 0.00  |
| 7310                            | Transfers of Indirect Costs   |                               |                           |  |              | 0.00  |
| 7350                            | Transfers of Indirect Costs - Interfund   |                               |                           |  |              | 0.00  |
|                                 | Total Indirect Costs  | 0.00                          | 0.00                      | 0.00   | 0.00         | 0.00  |
|                                 | TOTAL BEFORE OBJECT 8980  | 0.00                          | 0.00                      | 0.00   | 0.00         | 0.00  |
| 8980                            | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) |                               |                           |  | 0.00         | 0.00  |
| 8980                            | Contributions from Unrestricted Revenues to State Resources   |                               |                           |  |              | 0.00  |
|                                 | TOTAL COSTS   | 0.00                          | 0.00                      | 0.00   | 0.00         | 0.00  |
| <b>UNDUPLICATED PUPIL COUNT</b> |   |                               |                           |  |              | 0.00  |

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



**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2023-24 Budget vs. Actual Comparison Year**  
**2023-24 Budget by LEA (LB-B)**

| Object Code | Description   | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total        |
|-------------|---|--|-----------------------------------|---|--|---|--|--------------|--------------|
|             | <b>UNDUPLICATED PUPIL COUNT</b>   |  |                                   |   |  |   |  |              | 390.00       |
|             | <b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>   |  |                                   |   |  |   |  |              |              |
| 1000-1999   | Certificated Salaries   | 337,639.68                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 2,447,749.86                           |              | 2,785,389.54 |
| 2000-2999   | Classified Salaries   | 255,825.94                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 1,170,462.10                           |              | 1,426,288.04 |
| 3000-3999   | Employee Benefits   | 247,369.37                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 1,706,967.81                           |              | 1,954,337.18 |
| 4000-4999   | Books and Supplies  | 7,500.00                                   | 0.00                              | 0.00  | 0.00                                   | 0.00  | 27,791.79                              |              | 35,291.79    |
| 5000-5999   | Services and Other Operating Expenditures   | 40,385.00                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 1,579,610.93                           |              | 1,619,995.93 |
| 6000-6999   | Capital Outlay (except objects 6600, 6700, 6910 & 6920)   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00         |
| 7130        | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00         |
| 7430-7439   | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00         |
|             | Total Direct Costs  | 888,719.99                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 6,932,582.49                           | 0.00         | 7,821,302.48 |
| 7310        | Transfers of Indirect Costs   | 20,657.64                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 367,500.00   | 388,157.64   |
| 7350        | Transfers of Indirect Costs - Interfund   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00         |
|             | Total Indirect Costs  | 20,657.64                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 367,500.00   | 388,157.64   |
|             | TOTAL COSTS   | 909,377.63                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 6,932,582.49                           | 367,500.00   | 8,209,460.12 |
|             | <b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>  |  |                                   |   |  |   |  |              |              |
| 1000-1999   | Certificated Salaries   | 190,039.68                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 2,396,556.08                           |              | 2,586,595.76 |
| 2000-2999   | Classified Salaries   | 255,825.94                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 687,159.78                             |              | 942,985.72   |
| 3000-3999   | Employee Benefits   | 200,292.76                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 1,439,223.12                           |              | 1,639,515.88 |
| 4000-4999   | Books and Supplies  | 7,500.00                                   | 0.00                              | 0.00  | 0.00                                   | 0.00  | 27,791.79                              |              | 35,291.79    |
| 5000-5999   | Services and Other Operating Expenditures   | 61,023.60                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 1,694,174.82                           |              | 1,755,198.42 |
| 6000-6999   | Capital Outlay (except objects 6600, 6700, 6910 & 6920)   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00         |
| 7130        | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00         |
| 7430-7439   | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00         |
|             | Total Direct Costs  | 714,681.98                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 6,244,905.59                           | 0.00         | 6,959,587.57 |
| 7310        | Transfers of Indirect Costs   | 16,522.64                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 367,500.00   | 384,022.64   |
| 7350        | Transfers of Indirect Costs - Interfund   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00         |
|             | Total Indirect Costs  | 16,522.64                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 367,500.00   | 384,022.64   |
|             | TOTAL BEFORE OBJECT 8980  | 731,204.62                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 6,244,905.59                           | 367,500.00   | 7,343,610.21 |
| 8980        | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) |  |                                   |   |  |   |  |              | 0.00         |
|             | TOTAL COSTS   |  |                                   |   |  |   |  |              | 7,343,610.21 |
|             | <b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>   |  |                                   |   |  |   |  |              |              |

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2023-24 Budget vs. Actual Comparison Year**  
**2023-24 Budget by LEA (LB-B)**

| Object Code | Description  | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total      |              |
|-------------|--|--|-----------------------------------|---|--|---|--|--------------|------------|--------------|
| 1000-1999   | Certificated Salaries  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00       |              |
| 2000-2999   | Classified Salaries  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 6,000.00                               |              | 6,000.00   |              |
| 3000-3999   | Employee Benefits  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 93.60                                  |              | 93.60      |              |
| 4000-4999   | Books and Supplies   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 3,000.00                               |              | 3,000.00   |              |
| 5000-5999   | Services and Other Operating Expenditures  | 20,638.60                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 510,425.00                             |              | 531,063.60 |              |
| 6000-6999   | Capital Outlay (except objects 6600, 6700, 6910 & 6920)  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00       |              |
| 7130        | State Special Schools  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00       |              |
| 7430-7439   | Debt Service   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00       |              |
|             | Total Direct Costs   | 20,638.60                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 519,518.60                             | 0.00         | 540,157.20 |              |
| 7310        | Transfers of Indirect Costs  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00       |              |
| 7350        | Transfers of Indirect Costs - Interfund  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   |              | 0.00       |              |
|             | Total Indirect Costs   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00         | 0.00       |              |
|             | TOTAL BEFORE OBJECT 8980   | 20,638.60                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 519,518.60                             | 0.00         | 540,157.20 |              |
| 8980        | Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)  |  |                                   |   |  |   |  |              |            | 0.00         |
| 8980        | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) |  |                                   |   |  |   |  |              |            | 4,110,840.10 |
|             | TOTAL COSTS  |  |                                   |   |  |   |  |              |            | 4,650,997.30 |

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

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2023-24 Budget vs. Actual Comparison Year**  
**2022-23 Expenditures by LEA (LE-B)**

| Object Code | Description   | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total        |
|-------------|---|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
|             | <b>UNDUPLICATED PUPIL COUNT</b>   |  |                                   |   |  |   |  |   |              | 391.00       |
|             | <b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>   |  |                                   |   |  |   |  |   |              |              |
| 1000-1999   | Certificated Salaries   | 306,286.84                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 2,584,463.51                           | 0.00  |              | 2,890,750.35 |
| 2000-2999   | Classified Salaries   | 347,145.95                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 1,093,665.20                           | 0.00  |              | 1,440,811.15 |
| 3000-3999   | Employee Benefits   | 303,874.81                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 1,666,749.87                           | 0.00  |              | 1,970,624.68 |
| 4000-4999   | Books and Supplies  | 11,235.97                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 23,173.84                              | 0.00  |              | 34,409.81    |
| 5000-5999   | Services and Other Operating Expenditures   | 34,987.05                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 1,727,560.87                           | 0.00  |              | 1,762,547.92 |
| 6000-6999   | Capital Outlay (except objects 6600, 6700, 6910 & 6920)   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 0.00         |
| 7130        | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 0.00         |
| 7430-7439   | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 0.00         |
|             | Total Direct Costs  | 1,003,530.62                               | 0.00                              | 0.00  | 0.00                                   | 0.00  | 7,095,613.29                           | 0.00  | 0.00         | 8,099,143.91 |
| 7310        | Transfers of Indirect Costs   | 388,157.15                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 388,157.15   |
| 7350        | Transfers of Indirect Costs - Interfund   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 0.00         |
| PCRA        | Program Cost Report Allocations (non-add)   | 599,664.42                                 |                                   |   |  |   |  |   |              | 599,664.42   |
|             | Total Indirect Costs  | 388,157.15                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  | 0.00         | 388,157.15   |
|             | <b>TOTAL COSTS</b>  | 1,391,687.77                               | 0.00                              | 0.00  | 0.00                                   | 0.00  | 7,095,613.29                           | 0.00  | 0.00         | 8,487,301.06 |
|             | <b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>  |  |                                   |   |  |   |  |   |              |              |
| 1000-1999   | Certificated Salaries   | 145,328.84                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 51,519.19                              | 0.00  |              | 196,848.03   |
| 2000-2999   | Classified Salaries   | 37,311.07                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 435,422.38                             | 0.00  |              | 472,733.45   |
| 3000-3999   | Employee Benefits   | 64,338.66                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 214,125.19                             | 0.00  |              | 278,463.85   |
| 4000-4999   | Books and Supplies  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 236.26                                 | 0.00  |              | 236.26       |
| 5000-5999   | Services and Other Operating Expenditures   | (59,025.57)                                | 0.00                              | 0.00  | 0.00                                   | 0.00  | 367,128.47                             | 0.00  |              | 308,102.90   |
| 6000-6999   | Capital Outlay (except objects 6600, 6700, 6910 & 6920)   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 0.00         |
| 7130        | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 0.00         |
| 7430-7439   | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 0.00         |
|             | Total Direct Costs  | 187,953.00                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 1,068,431.49                           | 0.00  | 0.00         | 1,256,384.49 |
| 7310        | Transfers of Indirect Costs   | 56,135.00                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 56,135.00    |
| 7350        | Transfers of Indirect Costs - Interfund   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 0.00         |
|             | Total Indirect Costs  | 56,135.00                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  | 0.00         | 56,135.00    |
|             | <b>TOTAL BEFORE OBJECT 8980</b>   | 244,088.00                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 1,068,431.49                           | 0.00  | 0.00         | 1,312,519.49 |
| 8980        | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) |  |                                   |   |  |   |  |   |              | 0.00         |
|             | <b>TOTAL COSTS</b>  |  |                                   |   |  |   |  |   |              | 1,312,519.49 |

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2023-24 Budget vs. Actual Comparison Year**  
**2022-23 Expenditures by LEA (LE-B)**

| Object Code  | Description   | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total        |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| <b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b> |   |  |                                   |   |  |   |  |   |              |              |
| 1000-1999  | Certificated Salaries   | 160,958.00                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 2,532,944.32                           | 0.00  |              | 2,693,902.32 |
| 2000-2999  | Classified Salaries   | 309,834.88                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 658,242.82                             | 0.00  |              | 968,077.70   |
| 3000-3999  | Employee Benefits   | 239,536.15                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 1,452,624.68                           | 0.00  |              | 1,692,160.83 |
| 4000-4999  | Books and Supplies  | 11,235.97                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 22,937.58                              | 0.00  |              | 34,173.55    |
| 5000-5999  | Services and Other Operating Expenditures   | 94,012.62                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 1,360,432.40                           | 0.00  |              | 1,454,445.02 |
| 6000-6999  | Capital Outlay (except objects 6600, 6700, 6910 & 6920)   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 0.00         |
| 7130   | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 0.00         |
| 7430-7439  | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 0.00         |
|  | Total Direct Costs  | 815,577.62                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 6,027,181.80                           | 0.00  | 0.00         | 6,842,759.42 |
| 7310   | Transfers of Indirect Costs   | 332,022.15                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 332,022.15   |
| 7350   | Transfers of Indirect Costs - Interfund   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 0.00         |
| PCRA   | Program Cost Report Allocations (non-add)   | 599,664.42                                 |                                   |   |  |   |  |   |              | 599,664.42   |
|  | Total Indirect Costs  | 332,022.15                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  | 0.00         | 332,022.15   |
|  | TOTAL BEFORE OBJECT 8980  | 1,147,599.77                               | 0.00                              | 0.00  | 0.00                                   | 0.00  | 6,027,181.80                           | 0.00  | 0.00         | 7,174,781.57 |
| 8980   | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) |  |                                   |   |  |   |  |   |              | 0.00         |
|  | TOTAL COSTS   |  |                                   |   |  |   |  |   |              | 7,174,781.57 |
| <b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>                  |   |  |                                   |   |  |   |  |   |              |              |
| 1000-1999  | Certificated Salaries   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 0.00         |
| 2000-2999  | Classified Salaries   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 12,086.13                              | 0.00  |              | 12,086.13    |
| 3000-3999  | Employee Benefits   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 188.56                                 | 0.00  |              | 188.56       |
| 4000-4999  | Books and Supplies  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 2,462.23                               | 0.00  |              | 2,462.23     |
| 5000-5999  | Services and Other Operating Expenditures   | 67,401.99                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 528,345.10                             | 0.00  |              | 595,747.09   |
| 6000-6999  | Capital Outlay (except objects 6600, 6700, 6910 & 6920)   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 0.00         |
| 7130   | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 0.00         |
| 7430-7439  | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 0.00         |
|  | Total Direct Costs  | 67,401.99                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 543,082.02                             | 0.00  | 0.00         | 610,484.01   |
| 7310   | Transfers of Indirect Costs   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 0.00         |
| 7350   | Transfers of Indirect Costs - Interfund   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  |              | 0.00         |
|  | Total Indirect Costs  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00                                   | 0.00  | 0.00         | 0.00         |
|  | TOTAL BEFORE OBJECT 8980  | 67,401.99                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 543,082.02                             | 0.00  | 0.00         | 610,484.01   |

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2023-24 Budget vs. Actual Comparison Year**  
**2022-23 Expenditures by LEA (LE-B)**

| Object Code | Description  | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total               |
|-------------|--|--|-----------------------------------|---|--|---|--|---|--------------|---------------------|
| 8980        | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)  |  |                                   |   |  |   |  |   |              | 0.00                |
| 8980        | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) |  |                                   |   |  |   |  |   |              | 3,505,327.90        |
|             | <b>TOTAL COSTS</b>   |  |                                   |   |  |   |  |   |              | <b>4,115,811.91</b> |

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

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2023-24 Budget vs. Actual Comparison Year**  
**LEA Maintenance of Effort Calculation (LMC-B)**

**SELPA:** Nevada County (NV)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2023-24 Budget by LEA (LB-B) and the 2022-23 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2023-24 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2023-24 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

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

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

|                         | <u>State and Local</u> | <u>Local Only</u> |
|-------------------------|------------------------|-------------------|
| _____                   | _____                  | _____             |
| _____                   | _____                  | _____             |
| _____                   | _____                  | _____             |
| _____                   | _____                  | _____             |
| _____                   | _____                  | _____             |
| _____                   | _____                  | _____             |
| _____                   | _____                  | _____             |
| _____                   | _____                  | _____             |
| Total exempt reductions | <u>0.00</u>            | <u>0.00</u>       |

**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

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

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2023-24 Budget vs. Actual Comparison Year**  
**LEA Maintenance of Effort Calculation (LMC-B)**

**SELPA: Nevada County (NV)**

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

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

**If (b) is greater than (a).**

|   |       |       |
|---|-------|-------|
| Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)              | _____ | (c)   |
| Available for MOE reduction. (line (a) minus line (c), zero if negative)                            | 0.00  | (d)   |
| Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). | _____ | _____ |

**If (b) is less than (a).**

|  |       |     |
|--|-------|-----|
| Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). | _____ | (e) |
| Available to set aside for EIS (line (b) minus line (e), zero if negative)   | 0.00  | (f) |

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

|  |
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**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2023-24 Budget vs. Actual Comparison Year**  
**LEA Maintenance of Effort Calculation (LMC-B)**

SELPA: Nevada County (NV)

SECTION 3

|   | <u>Column A</u>   | <u>Column B</u>  | <u>Column C</u>                    |
|---|---|--|------------------------------------|
|   | <b>Budgeted<br/>Amounts<br/>(LB-B<br/>Worksheet)<br/>FY 2023-24</b> | <b>Actual<br/>Expenditures<br/>Comparison<br/>Year<br/>2022-23</b> | <b>Difference<br/><br/>(A - B)</b> |
| <b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>  |   |  |                                    |
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.                |   |  |                                    |
| a. Total special education expenditures   | 8,209,460.12  |  |                                    |
| b. Less: Expenditures paid from federal sources   | 865,849.91  |  |                                    |
| c. Expenditures paid from state and local sources   | 7,343,610.21  | 7,174,781.57   |                                    |
| Add/Less: Adjustments and/or PCRA required for MOE calculation  |   | 0.00   |                                    |
| Comparison year's expenditures, adjusted for MOE calculation  |   | 7,174,781.57   |                                    |
| Less: Exempt reduction(s) from SECTION 1  |   | 0.00   |                                    |
| Less: 50% reduction from SECTION 2  |   | 0.00   |                                    |
| Net expenditures paid from state and local sources  | 7,343,610.21  | 7,174,781.57   | 168,828.64                         |
| If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.       |   |  |                                    |
|   | <b>Budgeted<br/>Amounts<br/>FY 2023-24</b>                          | <b>Comparison<br/>Year<br/>2022-23</b>                             | <b>Difference</b>                  |
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures. |   |  |                                    |
| a. Total special education expenditures   | 8,209,460.12  |  |                                    |
| b. Less: Expenditures paid from federal sources   | 865,849.91  |  |                                    |
| c. Expenditures paid from state and local sources   | 7,343,610.21  | 7,174,781.57   |                                    |
| Add/Less: Adjustments and/or PCRA required for MOE calculation  |   | 0.00   |                                    |
| Comparison year's expenditures, adjusted for MOE calculation  |   | 7,174,781.57   |                                    |
| Less: Exempt reduction(s) from SECTION 1  |   | 0.00   |                                    |
| Less: 50% reduction from SECTION 2  |   | 0.00   |                                    |
| Net expenditures paid from state and local sources  | 7,343,610.21  | 7,174,781.57   |                                    |
| d. Special education unduplicated pupil count   | 390.00  | 391.00   |                                    |
| e. Per capita state and local expenditures (A2c/A2d)  | 18,829.77   | 18,349.82  | 479.94                             |
| If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.           |   |  |                                    |



**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2023-24 Budget vs. Actual Comparison Year**  
**LEA Maintenance of Effort Calculation (LMC-B)**

SELPA: Nevada County (NV)

**B. LOCAL EXPENDITURES ONLY METHOD**

|   | <b>Budget</b>     | <b>Comparison</b> |                   |
|---|-------------------|-------------------|-------------------|
|   | <b>FY 2023-24</b> | <b>Year</b>       |                   |
|   |                   | <b>2022-23</b>    | <b>Difference</b> |
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. |                   |                   |                   |
| a. Expenditures paid from local sources   | 4,650,997.30      | 4,115,811.91      |                   |
| Add/Less: Adjustments required for MOE calculation  |                   | 0.00              |                   |
| Comparison year's expenditures, adjusted for MOE calculation  |                   | 4,115,811.91      |                   |
| Less: Exempt reduction(s) from SECTION 1  |                   | 0.00              |                   |
| Less: 50% reduction from SECTION 2  |                   | 0.00              |                   |
| Net expenditures paid from local sources  | 4,650,997.30      | 4,115,811.91      | 535,185.39        |
| If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.       |                   |                   |                   |

|  | <b>Budget</b>     | <b>Comparison</b> |                   |
|--|-------------------|-------------------|-------------------|
|  | <b>FY 2023-24</b> | <b>Year</b>       |                   |
|  |                   | <b>2022-23</b>    | <b>Difference</b> |
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures |                   |                   |                   |
| a. Expenditures paid from local sources  | 4,650,997.30      | 4,115,811.91      |                   |
| Add/Less: Adjustments required for MOE calculation   |                   | 0.00              |                   |
| Comparison year's expenditures, adjusted for MOE calculation   |                   | 4,115,811.91      |                   |
| Less: Exempt reduction(s) from SECTION 1   |                   | 0.00              |                   |
| Less: 50% reduction from SECTION 2   |                   | 0.00              |                   |
| Net expenditures paid from local sources   | 4,650,997.30      | 4,115,811.91      |                   |
| b. Special education unduplicated pupil count  | 390.00            | 391.00            |                   |
| c. Per capita local expenditures (B2a/B2b)   | 11,925.63         | 10,526.37         | 1,399.26          |
| If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only. |                   |                   |                   |

Kayla Wasley  
 \_\_\_\_\_  
 Contact Name  
 Chief Business Official  
 \_\_\_\_\_  
 Title

530-273-3351  
 \_\_\_\_\_  
 Telephone Number  
 kwasley@njuhsd.com  
 \_\_\_\_\_  
 Email Address

SELPA: Nevada County (NV)

| Object Code                             | Description   | Nevada County<br>Office of Education<br>(NV00) | Grass Valley<br>Elementary<br>(NV20) | Nevada City<br>Elementary<br>(NV21) | Pleasant Ridge<br>Union Elementary<br>(NV22) | Union Hill<br>Elementary<br>(NV26) | Nevada Joint Union<br>High<br>(NV27) |
|---|---|--|--------------------------------------|-------------------------------------|--|------------------------------------|--------------------------------------|
| <b>TOTAL BUDGET - All Sources</b>       |   |  |                                      |                                     |  |                                    |                                      |
| 1000-1999                               | Certificated Salaries   |  |                                      |                                     |  |                                    |                                      |
| 2000-2999                               | Classified Salaries   |  |                                      |                                     |  |                                    |                                      |
| 3000-3999                               | Employee Benefits   |  |                                      |                                     |  |                                    |                                      |
| 4000-4999                               | Books and Supplies  |  |                                      |                                     |  |                                    |                                      |
| 5000-5999                               | Services and Other Operating Expenditures                     |  |                                      |                                     |  |                                    |                                      |
| 6000-6999                               | Capital Outlay (except objects 6600, 6700, 6910 & 6920)       |  |                                      |                                     |  |                                    |                                      |
| 7130                                    | State Special Schools   |  |                                      |                                     |  |                                    |                                      |
| 7430-7439                               | Debt Service  |  |                                      |                                     |  |                                    |                                      |
|   | Total Direct Costs  | 0.00   | 0.00                                 | 0.00                                | 0.00   | 0.00                               | 0.00                                 |
| 7310                                    | Transfers of Indirect Costs                                   |  |                                      |                                     |  |                                    |                                      |
| 7350                                    | Transfers of Indirect Costs - Interfund                       |  |                                      |                                     |  |                                    |                                      |
|   | Total Indirect Costs  | 0.00   | 0.00                                 | 0.00                                | 0.00   | 0.00                               | 0.00                                 |
|   | TOTAL COSTS   | 0.00   | 0.00                                 | 0.00                                | 0.00   | 0.00                               | 0.00                                 |
| <b>BUDGET - State and Local Sources</b> |   |  |                                      |                                     |  |                                    |                                      |
| 1000-1999                               | Certificated Salaries   |  |                                      |                                     |  |                                    |                                      |
| 2000-2999                               | Classified Salaries   |  |                                      |                                     |  |                                    |                                      |
| 3000-3999                               | Employee Benefits   |  |                                      |                                     |  |                                    |                                      |
| 4000-4999                               | Books and Supplies  |  |                                      |                                     |  |                                    |                                      |
| 5000-5999                               | Services and Other Operating Expenditures                     |  |                                      |                                     |  |                                    |                                      |
| 6000-6999                               | Capital Outlay (except objects 6600, 6700, 6910 & 6920)       |  |                                      |                                     |  |                                    |                                      |
| 7130                                    | State Special Schools   |  |                                      |                                     |  |                                    |                                      |
| 7430-7439                               | Debt Service  |  |                                      |                                     |  |                                    |                                      |
|   | Total Direct Costs  | 0.00   | 0.00                                 | 0.00                                | 0.00   | 0.00                               | 0.00                                 |
| 7310                                    | Transfers of Indirect Costs                                   |  |                                      |                                     |  |                                    |                                      |
| 7350                                    | Transfers of Indirect Costs - Interfund                       |  |                                      |                                     |  |                                    |                                      |
|   | Total Indirect Costs  | 0.00   | 0.00                                 | 0.00                                | 0.00   | 0.00                               | 0.00                                 |
|   | TOTAL BEFORE OBJECT 8980                                      | 0.00   | 0.00                                 | 0.00                                | 0.00   | 0.00                               | 0.00                                 |
| 8980                                    | Contributions from Unrestricted Revenues to Federal Resources |  |                                      |                                     |  |                                    |                                      |
|   | TOTAL COSTS   | 0.00   | 0.00                                 | 0.00                                | 0.00   | 0.00                               | 0.00                                 |
| <b>BUDGET - Local Sources</b>           |   |  |                                      |                                     |  |                                    |                                      |

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2023-24 Budget vs. Actual Comparison Year**  
**2023-24 Budget by SELPA (SB-B)**

SELPA: Nevada County (NV)

| Object Code                     | Description  | Nevada County<br>Office of Education<br>(NV00) | Grass Valley<br>Elementary<br>(NV20) | Nevada City<br>Elementary<br>(NV21) | Pleasant Ridge<br>Union Elementary<br>(NV22) | Union Hill<br>Elementary<br>(NV26) | Nevada Joint Union<br>High<br>(NV27) |
|---------------------------------|--|--|--------------------------------------|-------------------------------------|--|------------------------------------|--------------------------------------|
| 1000-1999                       | Certificated Salaries  |  |                                      |                                     |  |                                    |                                      |
| 2000-2999                       | Classified Salaries  |  |                                      |                                     |  |                                    |                                      |
| 3000-3999                       | Employee Benefits  |  |                                      |                                     |  |                                    |                                      |
| 4000-4999                       | Books and Supplies   |  |                                      |                                     |  |                                    |                                      |
| 5000-5999                       | Services and Other Operating Expenditures  |  |                                      |                                     |  |                                    |                                      |
| 6000-6999                       | Capital Outlay (except objects 6600, 6700, 6910 & 6920)  |  |                                      |                                     |  |                                    |                                      |
| 7130                            | State Special Schools  |  |                                      |                                     |  |                                    |                                      |
| 7430-7439                       | Debt Service   |  |                                      |                                     |  |                                    |                                      |
|                                 | Total Direct Costs   | 0.00   | 0.00                                 | 0.00                                | 0.00   | 0.00                               | 0.00                                 |
| 7310                            | Transfers of Indirect Costs  |  |                                      |                                     |  |                                    |                                      |
| 7350                            | Transfers of Indirect Costs - Interfund  |  |                                      |                                     |  |                                    |                                      |
|                                 | Total Indirect Costs   | 0.00   | 0.00                                 | 0.00                                | 0.00   | 0.00                               | 0.00                                 |
|                                 | TOTAL BEFORE OBJECT 8980   | 0.00   | 0.00                                 | 0.00                                | 0.00   | 0.00                               | 0.00                                 |
| 8980                            | Contributions from Unrestricted Revenues to Federal Resources<br>(from BUDGET - State and Local Sources section) |  |                                      |                                     |  |                                    |                                      |
| 8980                            | Contributions from Unrestricted Revenues to State Resources  |  |                                      |                                     |  |                                    |                                      |
|                                 | TOTAL COSTS  | 0.00   | 0.00                                 | 0.00                                | 0.00   | 0.00                               | 0.00                                 |
| <b>UNDUPLICATED PUPIL COUNT</b> |  |  |                                      |                                     |  |                                    |                                      |

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

SELPA: Nevada County (NV)

| Object Code                             | Description   | Clear Creek Elementary (NV28) | Chicago Park Elementary (NV30) | Twin Ridges Elementary (NV32) | Penn Valley Union Elementary (NV38) | Bitney Prep High (NVA01) | Nevada City School of the Arts (NVA03) |
|---|---|-------------------------------|--------------------------------|-------------------------------|-------------------------------------|--------------------------|--|
| <b>TOTAL BUDGET - All Sources</b>       |   |                               |                                |                               |                                     |                          |  |
| 1000-1999                               | Certificated Salaries   |                               |                                |                               |                                     |                          |  |
| 2000-2999                               | Classified Salaries   |                               |                                |                               |                                     |                          |  |
| 3000-3999                               | Employee Benefits   |                               |                                |                               |                                     |                          |  |
| 4000-4999                               | Books and Supplies  |                               |                                |                               |                                     |                          |  |
| 5000-5999                               | Services and Other Operating Expenditures                     |                               |                                |                               |                                     |                          |  |
| 6000-6999                               | Capital Outlay (except objects 6600, 6700, 6910 & 6920)       |                               |                                |                               |                                     |                          |  |
| 7130                                    | State Special Schools   |                               |                                |                               |                                     |                          |  |
| 7430-7439                               | Debt Service  |                               |                                |                               |                                     |                          |  |
|   | Total Direct Costs  | 0.00                          | 0.00                           | 0.00                          | 0.00                                | 0.00                     | 0.00                                   |
| 7310                                    | Transfers of Indirect Costs                                   |                               |                                |                               |                                     |                          |  |
| 7350                                    | Transfers of Indirect Costs - Interfund                       |                               |                                |                               |                                     |                          |  |
|   | Total Indirect Costs  | 0.00                          | 0.00                           | 0.00                          | 0.00                                | 0.00                     | 0.00                                   |
|   | TOTAL COSTS   | 0.00                          | 0.00                           | 0.00                          | 0.00                                | 0.00                     | 0.00                                   |
| <b>BUDGET - State and Local Sources</b> |   |                               |                                |                               |                                     |                          |  |
| 1000-1999                               | Certificated Salaries   |                               |                                |                               |                                     |                          |  |
| 2000-2999                               | Classified Salaries   |                               |                                |                               |                                     |                          |  |
| 3000-3999                               | Employee Benefits   |                               |                                |                               |                                     |                          |  |
| 4000-4999                               | Books and Supplies  |                               |                                |                               |                                     |                          |  |
| 5000-5999                               | Services and Other Operating Expenditures                     |                               |                                |                               |                                     |                          |  |
| 6000-6999                               | Capital Outlay (except objects 6600, 6700, 6910 & 6920)       |                               |                                |                               |                                     |                          |  |
| 7130                                    | State Special Schools   |                               |                                |                               |                                     |                          |  |
| 7430-7439                               | Debt Service  |                               |                                |                               |                                     |                          |  |
|   | Total Direct Costs  | 0.00                          | 0.00                           | 0.00                          | 0.00                                | 0.00                     | 0.00                                   |
| 7310                                    | Transfers of Indirect Costs                                   |                               |                                |                               |                                     |                          |  |
| 7350                                    | Transfers of Indirect Costs - Interfund                       |                               |                                |                               |                                     |                          |  |
|   | Total Indirect Costs  | 0.00                          | 0.00                           | 0.00                          | 0.00                                | 0.00                     | 0.00                                   |
|   | TOTAL BEFORE OBJECT 8980                                      | 0.00                          | 0.00                           | 0.00                          | 0.00                                | 0.00                     | 0.00                                   |
| 8980                                    | Contributions from Unrestricted Revenues to Federal Resources |                               |                                |                               |                                     |                          |  |
|   | TOTAL COSTS   | 0.00                          | 0.00                           | 0.00                          | 0.00                                | 0.00                     | 0.00                                   |
| <b>BUDGET - Local Sources</b>           |   |                               |                                |                               |                                     |                          |  |

**Unaudited Actuals**  
Special Education Maintenance of Effort  
2023-24 Budget vs. Actual Comparison Year  
2023-24 Budget by SELPA (SB-B)

SELPA: Nevada County (NV)

| Object Code                     | Description   | Clear Creek Elementary (NV28) | Chicago Park Elementary (NV30) | Twin Ridges Elementary (NV32) | Penn Valley Union Elementary (NV38) | Bitney Prep High (NVA01) | Nevada City School of the Arts (NVA03) |
|---------------------------------|---|-------------------------------|--------------------------------|-------------------------------|-------------------------------------|--------------------------|--|
| 1000-1999                       | Certificated Salaries   |                               |                                |                               |                                     |                          |  |
| 2000-2999                       | Classified Salaries   |                               |                                |                               |                                     |                          |  |
| 3000-3999                       | Employee Benefits   |                               |                                |                               |                                     |                          |  |
| 4000-4999                       | Books and Supplies  |                               |                                |                               |                                     |                          |  |
| 5000-5999                       | Services and Other Operating Expenditures   |                               |                                |                               |                                     |                          |  |
| 6000-6999                       | Capital Outlay (except objects 6600, 6700, 6910 & 6920)   |                               |                                |                               |                                     |                          |  |
| 7130                            | State Special Schools   |                               |                                |                               |                                     |                          |  |
| 7430-7439                       | Debt Service  |                               |                                |                               |                                     |                          |  |
|                                 | Total Direct Costs  | 0.00                          | 0.00                           | 0.00                          | 0.00                                | 0.00                     | 0.00                                   |
| 7310                            | Transfers of Indirect Costs   |                               |                                |                               |                                     |                          |  |
| 7350                            | Transfers of Indirect Costs - Interfund   |                               |                                |                               |                                     |                          |  |
|                                 | Total Indirect Costs  | 0.00                          | 0.00                           | 0.00                          | 0.00                                | 0.00                     | 0.00                                   |
|                                 | TOTAL BEFORE OBJECT 8980  | 0.00                          | 0.00                           | 0.00                          | 0.00                                | 0.00                     | 0.00                                   |
| 8980                            | Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section) |                               |                                |                               |                                     |                          |  |
| 8980                            | Contributions from Unrestricted Revenues to State Resources   |                               |                                |                               |                                     |                          |  |
|                                 | TOTAL COSTS   | 0.00                          | 0.00                           | 0.00                          | 0.00                                | 0.00                     | 0.00                                   |
| <b>UNDUPLICATED PUPIL COUNT</b> |   |                               |                                |                               |                                     |                          |  |

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

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2023-24 Budget vs. Actual Comparison Year**  
**2023-24 Budget by SELPA (SB-B)**

SELPA: Nevada County (NV)

| Object Code                             | Description   | Yuba River Charter<br>(NVA05) | Forest Charter<br>(NVA06) | Twin Ridges Home<br>Study Charter<br>(NVA07) | Adjustments* | Total |
|---|---|-------------------------------|---------------------------|--|--------------|-------|
| <b>TOTAL BUDGET - All Sources</b>       |   |                               |                           |  |              |       |
| 1000-1999                               | Certificated Salaries   |                               |                           |  |              | 0.00  |
| 2000-2999                               | Classified Salaries   |                               |                           |  |              | 0.00  |
| 3000-3999                               | Employee Benefits   |                               |                           |  |              | 0.00  |
| 4000-4999                               | Books and Supplies  |                               |                           |  |              | 0.00  |
| 5000-5999                               | Services and Other Operating Expenditures                     |                               |                           |  |              | 0.00  |
| 6000-6999                               | Capital Outlay (except objects 6600, 6700, 6910 & 6920)       |                               |                           |  |              | 0.00  |
| 7130                                    | State Special Schools   |                               |                           |  |              | 0.00  |
| 7430-7439                               | Debt Service  |                               |                           |  |              | 0.00  |
|   | Total Direct Costs  | 0.00                          | 0.00                      | 0.00   | 0.00         | 0.00  |
| 7310                                    | Transfers of Indirect Costs                                   |                               |                           |  |              | 0.00  |
| 7350                                    | Transfers of Indirect Costs - Interfund                       |                               |                           |  |              | 0.00  |
|   | Total Indirect Costs  | 0.00                          | 0.00                      | 0.00   | 0.00         | 0.00  |
|   | TOTAL COSTS   | 0.00                          | 0.00                      | 0.00   | 0.00         | 0.00  |
| <b>BUDGET - State and Local Sources</b> |   |                               |                           |  |              |       |
| 1000-1999                               | Certificated Salaries   |                               |                           |  |              | 0.00  |
| 2000-2999                               | Classified Salaries   |                               |                           |  |              | 0.00  |
| 3000-3999                               | Employee Benefits   |                               |                           |  |              | 0.00  |
| 4000-4999                               | Books and Supplies  |                               |                           |  |              | 0.00  |
| 5000-5999                               | Services and Other Operating Expenditures                     |                               |                           |  |              | 0.00  |
| 6000-6999                               | Capital Outlay (except objects 6600, 6700, 6910 & 6920)       |                               |                           |  |              | 0.00  |
| 7130                                    | State Special Schools   |                               |                           |  |              | 0.00  |
| 7430-7439                               | Debt Service  |                               |                           |  |              | 0.00  |
|   | Total Direct Costs  | 0.00                          | 0.00                      | 0.00   | 0.00         | 0.00  |
| 7310                                    | Transfers of Indirect Costs                                   |                               |                           |  |              | 0.00  |
| 7350                                    | Transfers of Indirect Costs - Interfund                       |                               |                           |  |              | 0.00  |
|   | Total Indirect Costs  | 0.00                          | 0.00                      | 0.00   | 0.00         | 0.00  |
|   | TOTAL BEFORE OBJECT 8980                                      | 0.00                          | 0.00                      | 0.00   | 0.00         | 0.00  |
| 8980                                    | Contributions from Unrestricted Revenues to Federal Resources |                               |                           |  |              | 0.00  |
|   | TOTAL COSTS   | 0.00                          | 0.00                      | 0.00   | 0.00         | 0.00  |

**Unaudited Actuals**  
Special Education Maintenance of Effort  
2023-24 Budget vs. Actual Comparison Year  
2023-24 Budget by SELPA (SB-B)

SELPA: Nevada County (NV)

| Object Code                     | Description  | Yuba River Charter<br>(NVA05) | Forest Charter<br>(NVA06) | Twin Ridges Home<br>Study Charter<br>(NVA07) | Adjustments* | Total |
|---------------------------------|--|-------------------------------|---------------------------|--|--------------|-------|
| <b>BUDGET - Local Sources</b>   |  |                               |                           |  |              |       |
| 1000-1999                       | Certificated Salaries  |                               |                           |  |              | 0.00  |
| 2000-2999                       | Classified Salaries  |                               |                           |  |              | 0.00  |
| 3000-3999                       | Employee Benefits  |                               |                           |  |              | 0.00  |
| 4000-4999                       | Books and Supplies   |                               |                           |  |              | 0.00  |
| 5000-5999                       | Services and Other Operating Expenditures  |                               |                           |  |              | 0.00  |
| 6000-6999                       | Capital Outlay (except objects 6600, 6700, 6910 & 6920)  |                               |                           |  |              | 0.00  |
| 7130                            | State Special Schools  |                               |                           |  |              | 0.00  |
| 7430-7439                       | Debt Service   |                               |                           |  |              | 0.00  |
|                                 | Total Direct Costs   | 0.00                          | 0.00                      | 0.00   | 0.00         | 0.00  |
| 7310                            | Transfers of Indirect Costs  |                               |                           |  |              | 0.00  |
| 7350                            | Transfers of Indirect Costs - Interfund  |                               |                           |  |              | 0.00  |
|                                 | Total Indirect Costs   | 0.00                          | 0.00                      | 0.00   | 0.00         | 0.00  |
|                                 | TOTAL BEFORE OBJECT 8980   | 0.00                          | 0.00                      | 0.00   | 0.00         | 0.00  |
| 8980                            | Contributions from Unrestricted Revenues to Federal Resources<br>(from BUDGET - State and Local Sources section) |                               |                           |  |              | 0.00  |
| 8980                            | Contributions from Unrestricted Revenues to State Resources  |                               |                           |  |              | 0.00  |
|                                 | TOTAL COSTS  | 0.00                          | 0.00                      | 0.00   | 0.00         | 0.00  |
| <b>UNDUPLICATED PUPIL COUNT</b> |  |                               |                           |  |              |       |
|                                 |  |                               |                           |  |              | 0.00  |

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