



HOLTVILLE UNIFIED
SCHOOL DISTRICT

2022-23 Unaudited Actuals/
2023-24 First Budget Revision Report
September 2023

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Within this packet the Holtville Unified School District presents its 2022-23 Unaudited Actuals Report, as well as its 2023-24 First Budget Revision. The purpose of this report is to provide the District's actual revenues and expenditures for the 2022-23 school year, adjusted for all known accruals. In addition, this report provides the first revision to the 2023-24 Budget projections, as it includes the information updated after the official signing of the State Budget, as well as the District's best estimates for the coming year with updated staffing information. The following forms are included within the report for the Board's Review:

- Form CA: This form is the signed certification by the Clerk/Secretary of the Governing Board, confirming that 1) the report was prepared in accordance with Education Code Section 41010 concerning adherence to the definitions, instructions, and procedures published in the California School Accounting Manual, and 2) the Board approved the annual statement of receipts and expenditures on or before September 15th in accordance with Education Code Section 42100. In addition, the form provides a summary of a few critical data elements contained within the report (CEA, ESMOE, GANN, and ICR forms), which will be further explained below.
- Form 01: This form provides the revenue and expenditure information for the District's General Fund for both the 2022-23 Unaudited Actuals and the 2023-24 Budget projections. The Form is divided between the Unrestricted and Restricted sections of the General Fund, and includes a column showing the variance between the two years ("% Diff Column). In addition, the form is broken into two sub-sections (by page), sorting expenditures in the first section by "Object" accounting codes (i.e. salaries, benefits, materials, etc.) and in the second section by "Function" accounting codes (i.e. instruction, administration, etc.). Each section is titled at the top of each page. This form concludes with a listing of Restricted program balances for actual data and budget projections.
- Form A: This sheet shows the District's average daily attendance (ADA) for 2022-23 ("P-2 ADA, Annual ADA, and Funded ADA"), as well as the Estimated ADA that will be used for 2023-24 funding ("Estimated P-2 ADA, Estimated Annual ADA, and Estimated Funded ADA"). In the past, the State allowed school districts to use the greater of either 1) current school year ADA, or 2) the ADA from the prior school year. However, due to the attendance issues experienced by schools after the COVID-19 pandemic, the State has now provided schools with the ability to utilize either current year ADA or an alternative calculation that involves three-year rolling averages or multiplying current enrollment by pre-pandemic attendance rates, whichever is greatest. Due to the variables involved under this format, the District is utilizing the State's Fiscal Crisis and Management Assistance Team (FCMAT) ADA projections for HUSD, which have also been verified by ICOE and reviewed by the District. These totals are located in the "Funded ADA" column.

- LCFF Summary and LCFF Calculator Pages: These worksheets were developed by FCMAT and augmented by the ICOE Fiscal Advisory Services Department, utilizing the most current information provided by the State on LCFF funding rates and ADA guidelines. These pages show how the LCFF is calculated and how it is broken down. The worksheet has been printed to illustrate columns for HUSD for the 2022-23 and 2023-24 fiscal years, along with two subsequent fiscal years. Future projections are estimates and are for planning purposes only. They will assist with Multi-Year Projections in subsequent reporting periods.
- Form CEA: This worksheet has been developed by the California Department of Education (CDE) to illustrate the District's compliance with Education Code 41372, requiring districts to maintain a minimum percentage of expenditures assigned to classroom compensation. The Current Expense Formula in this report only concerns the 2022-23 actuals data and is based on salaries and benefits for classroom personnel, less reductions for certain educational programs. The required percentage a unified district such as HUSD must reach is 55%. The worksheet in this report shows HUSD to have a percentage of 56.88%, demonstrating HUSD's compliance.
- Form CAT: This form is a listing of all the District's Restricted categorical funds from the General Fund. The report, broken down by Federal, State, and Local unearned revenue grants, as well as Federal, State, and Local entitlement programs, shows the close-out data for each General Fund categorical program within HUSD's books. In the worksheet, one can view the revenue and expenditure data, along with any carryover amounts that have been included within this report's 2023-24 Budget Revision.
- Form GANN: This form is a mandatory calculation that is required after the passage of Proposition 4 in the late 1970s, which amended the State Constitution. The purpose of the calculation is to set appropriations limits for California State agencies like school districts. Through the calculation, the State determines how much State Aid is counted toward the District's Gann Limit, and how much counts toward the State's own limit.
- Form PCRAF: This worksheet provides an allocation of any expenditure within the District's General Fund that was not charged to a specific accounting "Goal" in the financial system. For HUSD, the three expenditure areas include general school administration costs, plant maintenance and operations, and pupil transportation.
- Form PCR: This worksheet provides a breakdown of General Fund costs, broken down by educational program or instructional goal. Factored into the sheet are those expenses that were directly charged to that program, along with allocated costs using the PCRAF form and other central administration costs.
- Form ICR: This worksheet calculates an indirect cost percentage that may be charged to Restricted programs. The indirect cost is levied against these programs as a means of recovering district-level costs that are not directly charged to any one program. Examples of these costs are for district-level personnel that provide data processing, payroll functions, auditing and reporting of programs, as well as budget assistance.

- Form L: This form concerns the District’s Lottery allocation for the 2022-23 fiscal year. From the sheet, one can see that the Lotto is divided into Unrestricted and Restricted portions. For HUSD, the Unrestricted portion is used to offset teacher salaries and benefits, while the Restricted portion is used for instructional materials, as is required by State law.
- Form ESMOE: This form replaces the NCMOE form from prior years. With the passage of the “Every Student Succeeds Act” at the Federal level, the “No Child Left Behind Act” has been replaced. However, similar to the NCLB requirements, the District is still mandated to demonstrate a Maintenance of Effort (MOE) of expenditure levels on a per pupil basis. From the worksheet, HUSD has met its MOE.
- Report SEMA and SEMB: These reports show the District’s Special Education Maintenance of Effort (MOE) calculations for the actual and budget periods, respectively. As is required, the District must maintain a minimum level of Special Education funding from year-to-year, so this form compares actual expenditures made in Special Education from the prior year (or last year when MOE was passed), compared to the actual expenditures from the year-ended. A challenge within this calculation is the fact that the SELPA provides funds to districts based on *total district* ADA, NOT Special Ed ADA, yet the MOE still must be met. This means that revenues can drop if overall enrollment declines, even if the Special Ed population remains the same or increases. HUSD has met its Special Ed MOE in 2022-23 and is projected to do so again in 2023-24.
- Form ASSET: This form provides a summary of the District’s Capital Assets grouped by Land, Land Improvements, Buildings, Equipment, and Leased Assets. In addition, the form shows the increases in depreciation of each of the first three categories and amortization for leases in the 2022-23 fiscal year. This schedule will be audited independently and further detailed in the District’s annual audit report.
- Form DEBT: The Debt form provides a summary of the District’s Debt schedule, along with any increases in new debt and/or recognized debt premiums/discounts, along with decreases in debt. This form also provides liabilities that the District must recognize, including the District’s share of the State’s pension liability, as well as projected liability of “Other Post-Employment Benefits” for retirees and finally any accrued, but unused vacation balances of current employees. Similar to the Asset form discussed above, the Debt form will be audited and presented in further detail in the annual audit.
- Form SIAA: This form summarizes the Interfund activities for all of the District’s funds for 2022-23. The form provides four sections that report actual activity between the District’s funds, including: a) Direct Cost transfers (object 5750), b) Indirect Cost transfers (object 7350), c) Interfund Transfers In/Out (objects 8900-8929 and 7600-7629), and finally, d) Due From/To Other Funds (objects 9310 and 9610). Within each of these categories, the figures must balance.

- Cashflow Statement: In the past, cash on hand was a major issue for school districts due to the State’s own cash crunch. The statement included in this report provides an estimated cashflow for the 2023-24 Budget year. As this report shows, cash on hand for HUSD appears to not be an immediate concern. This is in part to the very healthy reserves that HUSD has carried, along with healthy State Budgets that have not included cash deferrals. HUSD will continue to keep a watchful eye on cash inflows and outflows to ensure that cash on hand is adequate to maintain daily operations.
- Forms 08 through 56: These forms summarize all other funds utilized by the school district (outside the General Fund), including: Student Activity (ASB) Special Revenue Fund, Adult Education, Cafeteria, Building, Capital Facilities, Special Reserve Fund for Capital Outlay Projects, Bond Interest/Redemption, and Debt Service. Summaries of each fund will be provided later in this report.
- Technical Review Checks Printout: These pages verify that the District’s 2022-23 and 2023-24 data pass the technical requirements of the State’s accounting software.

Background – State and Federal

Despite exiting the COVID-19 pandemic, both domestic and international troubles continue to present problems for the global and national economies. Domestically, the current occupant of the Oval Office has continued to preside over a lackluster recovery effort that is highlighted only by increased government spending coupled with record-high inflation that is starting to drive federal interest rates higher. As for the US on the international stage, American weakness has prompted foreign actors to act. Russia has continued its conflict with Ukraine and disrupted global markets, China is boldly and openly spying on the United States and making aggressive moves with no repercussions, and several major economies are looking to ally with both China and Russia through their announcement of a new reserve currency market. These are all signs of potential economic calamity for the U.S.

Here in California, economists have advised of future deficits in California’s budget future, and tax revenue projections continue to dip. So far, the one-party rulers of California have avoided significant budget cuts to Education. However, should the declines in tax revenue projections continue far past the State’s reserves, Education is surely to take cuts that will impact school district budgets.

In spite of all that, however, the current fiscal factors available for schools still do not reflect any sort of significant slowdown. The information below was used in this report and is primarily derived from the enacted State Budget.

2022-23 Local Control Funding Formula Factors:

- Cost of living adjustment (COLA) = 6.56%
- Augmentation to COLA = 6.28%
- 2022-23 funded ADA (including ICOE supp ADA) = 1,554.25 (rolling average)
- HUSD CalPads Total Enrollment = 1,568 + 14 from ICOE Sp Ed programs
- Unduplicated Pupil Count = 1,276 + 12 from ICOE Sp Ed programs

Other 2022-23 GF UR Factors:

- Mandated Cost Block Grant = \$34.94/ADA (Grades K-8), \$67.31/ADA (Grades 9-12)
- UR Lotto Projections = \$170 per ADA

2023-24 Local Control Funding Formula Factors:

- Cost of living adjustment (COLA) = 8.22%
- 2023-24 funded ADA (including ICOE supp ADA) = 1,528.95 (3-year rolling average)
- HUSD CalPads Total Enrollment = 1,568 + 14 from ICOE Sp Ed programs
- Unduplicated Pupil Count = 1,276 + 12 from ICOE Sp Ed programs
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Other 2023-24 GF UR Factors:

- Mandated Cost Block Grant = \$37.81/ADA (Grades K-8), \$72.84/ADA (Grades 9-12)
- UR Lotto Projections = \$170 per ADA

It is important to note that the 2022-23 figures represent the State's current budget assumptions. Should economic troubles affect State revenues significantly, it stands to reason that school budgets would be affected as well.

Background – Local

For Holtville Unified, the greatest concern has been with student enrollment. 2022-23 saw another small decrease in enrollment of 27 students over the prior year. While this was only a small change in enrollment, like most every school district in California post-COVID, attendance is still recovering. While HUSD is not back to pre-pandemic levels, ADA went up in 2022-23 despite the loss in enrollment. The 2022-23 P-2 ADA totaled 1485.84 (includes ICOE Supplemental ADA) which was an improvement of roughly 10 ADA. Thankfully, the State made mitigation efforts further assisted to protect District's revenues. The District is continuing its efforts to focus on improving attendance as quickly as possible to not just improve the financial situation, but to also help with bringing students back to pre-pandemic proficiency levels.

2022-23 Variances

The primary purpose of this report is to provide the actual closing figures for 2022-23. The following sections will provide these figures, as well as a look at the variances between them and the projections that were last reported in the Estimated Actuals Report from June.

2022-23 GF Unrestricted Variances

The following chart summarizes the differences between Actual 2022-23 GF UR Revenues presented in this report and the Estimated figures presented in June.

As you can see from the above, 2022-23 GF UR Revenues increased due to mostly due to increased Lotto funds in the State Revenues category. Local Revenues appear to have come in far under budget, but this is due to the accounting entry to adjust the General Fund cash in county balance to its fair market value. In addition, another accounting entry was made to record proceeds from capital leases.

GF Unrestricted Revenues	2022-23 Est Actuals Report	2022-23 UA's Report	Variance	Explanation
LCFF State Aid	13,805,172	17,135,678	3,330,506	LCFF Revenues overall decreased slightly from Est Actuals by approx \$400, due to PY State Adjustments to the LCFF calculation. Within the LCFF, there has been a large shift from the EPA fund and local property taxes, both of which were estimated to be much larger over the course of the year.
Education Protection Account	4,567,680	1,287,681	(3,279,999)	EPA funds decreased significantly due to changes in the State-run formula that calculates the annual amount of EPA revenues to be provided to Education. However, the decrease is offset by an equal increase to State Aid.
LCFF State Aid - PY	-	(421)	(421)	The State made small adjustments to the 21-22 LCFF Calculation, causing a slight decrease that was recovered by the State in 22-23.
LCFF - Local Prop Taxes	3,399,792	3,349,285	(50,507)	Actual local property tax collections did not meet projections. Like the EPA account, the loss in revenues is offset by an equal increase in State Aid.
Federal Revenue	79,402	79,401	(1)	The small variance is due to rounding.
Other State Revenue (Non-LCFF)	349,320	418,765	69,445	Actual State Revenues were larger than projections due to increased Lotto Revenue projections for the 4th Quarter of 22-23.

				The actual figure for Local Revenues fell under projections due to the Fair Market Value calculation adjustment (-\$168,300) that is mandated by new GASB standards. Though the amount does not represent real dollars lost, it is an accounting adjustment meant to recognize the FMV of cash held by the District. This decrease in Local Revenues was offset by larger than anticipated receipts in GF UR Interest (+\$45,900), MAA reimbursements (+\$28,800), Transp Dept billing (+\$6,800), and all other local revenues (+\$10,100)
Local Revenue	258,900	182,112	(76,788)	
Proceeds from Leases	-	176,993	176,993	Another GASB requirement that was introduced last fiscal year requires entities to now recognize capital leases on both the asset and liability side of the books. This amount, while not actual revenue receipts, recognizes the value of a newly-leased school bus acquired in 22-23.
Interfund Transfers In	-	-	-	No change over prior budget adoption.
UR Contributions to Restricted	(2,031,120)	(1,959,520)	71,600	Actual UR Contributions to Restricted programs were under budget due to changes in Sp Ed (+\$41,300) and Maintenance (+\$44,200), a gain to GF UR. This gain was partially offset by increased contributions to the bus and drinking fountain grant program (-\$13,800) due largely to bargaining unit settlements.
Total GF UR Revenues	20,429,146	20,669,974	240,828	

The table below summarizes the changes to GF UR expenditures since the Estimated Actuals:

GF Unrestricted Expenditures	2022-23 Est Actuals Report	2022-23 UA's Report	Variance	Explanation
Certificated Salary Expense	10,046,000	9,977,655	(68,345)	Actual Certificated Bargaining Unit Salaries (Objects 1100/1200) were under budget (-\$75,600) due to docks and other deductions not budgeted, Subs/Stipends/Extra Duty salaries (Objects 1130/1230/1170/1270) exceeded budget (+\$8,400) due to rising sub costs, and Admin salaries were under budget (-\$1,200).
Classified Salary Expense	2,651,778	2,594,682	(57,096)	Actual Instructional Aide salary expense was under budget (-\$6,100) due to unused hours, support staff budgets went slightly over budget (+\$1,600), office staff decreased (-\$57,100) due to movement of salaries to GF Restricted accounts, and other classif salaries exceeded budgets (+\$4,400) due to additional yard duty costs.
Employee Benefits	4,613,982	4,468,955	(145,026)	Payroll benefits, taxes, and health/welfare budgets were under the prior budget due to the savings from the above salary expense categories.
Materials/Supplies	625,108	509,047	(116,062)	Materials/Supplies actual expenses closed far below budgets as district-level expenses were under budget (-\$4,100), unused instructional materials budgets due to larger than anticipated Lotto funds (-\$86,500), and unspent site budgets (-\$25,500).
Travel/Professional Services	1,984,064	1,854,713	(129,352)	Travel/Conf/Prof Serv actual expenses closed far below budgets as district-level expenses were under budget (-\$122,100) due to transfers of lease expenses out of obj 5600 to the 7000 series and unspent budget, as well as unspent site budgets (-\$7,200).

Depreciable Assets/Improvements	451,564	644,488	192,924	Capital Outlay actual expenses increased over budget due to the accounting requirement to recognize the present value of the capital lease discussed earlier (+\$177,000). In addition, actual expenses for the Pine concrete project (+\$7,400) and the Emergency Notification Project (+\$700) were over budget. An additional project was added for concrete work at the Finley Cafeteria (+\$7,800) after the last budget submission.
Transfers to ICOE (County Sp Ed)	190,304	190,303	(1)	The small variance is due to rounding.
Indirect Cost Recovery	(324,455)	(275,133)	49,322	Indirect cost projections have increased due to unspent Restricted funds, a percentage of which are claimed then for indirect cost recovery. This represents an increase in total cost to the GF UR side of the books.
Debt Service	20,000	103,192	83,192	Actual Debt Service expense exceeded the last budget due to the accounting entries to convert capital leases from object 5600 to objects 7438 and 7439 as per GASB rules. The expense was just transferred from the 5000 series to the 7000s.
Interfund Transfers - Out	260,000	760,000	500,000	The District has chosen to make a contribution to Fund 40 with the close of this year's books at the Board's direction in order to establish savings for expected capital projects.
Total GF UR Expenditures	20,518,346	20,827,902	309,556	

As can be seen above, there were significant savings in several expenditure categories, however these were offset by the lease accounting entry, along with a transfer to Fund 40.

2022-23 GF Restricted Variances

The other side of the General Fund is the Restricted Budget, which contains the District’s supplemental programs (“categorical” funds). This side of the Budget houses federal funds such as Title I Low Income, Title IIA Teacher Quality, and Title III Limited English Proficiency, as well as numerous Federal COVID stimulus funds. In addition, there are increasingly more State programs on the Restricted side of the budget including the Career Tech Ed Incentive Grant, Ag Incentive Grant, and AB602 Special Ed Funds. Finally, there are a few local grants on this side

of the budget as well, including RDA Pass-through payments and County-led grants such as After School Education and Safety (ASES) and the Strong Workforce Program.

The following table illustrates the variances in GF Restricted Revenues since the last update.

GF Restricted Revenues	2022-23 Est Actuals Report	2022-23 UA's Report	Variance	Explanation
Federal Revenue	3,489,068	3,001,383	(487,685)	Actual Federal Revenues decreased greatly due to deferred revenues in COVID-related funds (-\$307,700), Title I (-\$99,300), TIIA (-\$21,300), TIV (-\$2,500), and TIII (-\$52,300). In addition, Migrant funds were underspent (-\$4,600) due to lack of participation in Summer school.
Other State Revenue	5,825,215	6,613,775	788,560	Actual State Revenues were greatly over the estimated actuals report, due mostly to the recovery of LRBG funds (+\$500,600) and AMIM funds (+\$434,300) which were cut in the Governor's May Revise. Other amounts over budget included additional funds for Restricted Lotto (+\$68,600), Ethnic Studies (+\$14,300), Sp Ed MH (+\$400), and bus grant funds (+\$5,600). These were partially offset by deferred revenues in ASES (-\$63,000), Universal PreK (-\$19,200) Ag Incentive (-\$6,100) and CTEIG (-\$2,100). In addition, a PY adjustment was made to the drinking fountain grant (-\$30,800) and the actual STRS on-behalf amount was under budget (-\$114,000).
Local Revenue	1,566,520	1,364,888	(201,632)	Actual Local Revenues were under budget due to deferred revenues in ASES local consortium funds (-\$46,400) and Strong Workforce (-\$102,600) grants. Further, local county grants for bus replacement and Pine paving were under budget (-\$40,700), Medi-Cal billing funds were under previous budget (-\$10,200) due to movement of receipts to MAA in the GF UR side of the budget, and Sp Ed AB602 funds were under budget (-\$1,700).

UR Contributions to Restricted	2,031,120	1,959,520	(71,600)	Actual Restricted Contributions were under budget due to the changes discussed in the GF UR Contributions section above.
Total GF Restricted Revenues	12,911,924	12,939,566	27,643	

Above you can see that there are large variances in each category. Federal revenue variance is due to deferred revenues to 2023-24 on restricted grants. State Revenue variance is due to the addition of funds that were thought to be cut during the last report.

The table below shows the variances in GF Restricted Expenditures since the last budget update.

GF Restricted Expenditures	2022-23 Est Actuals Report	2022-23 UA's Report	Variance	Explanation
Certificated Salary Expense	2,194,154	2,072,274	(121,880)	Actual Certificated Bargaining Unit Salaries (Objects 1100/1200) were under budget (-\$4,100), Subs/Stipends/Extra Duty salaries (Objects 1130/1230/1170/1270) were far below budget (-\$112,300) due to unused ELOP and summer school hours, and Admin salaries were under budget (-\$5,500) due to unused summer school hours.
Classified Salary Expense	1,914,977	1,952,189	37,212	Actual Instructional Aide salary expense was under budget (-\$25,200) due to unfilled positions and hours, support staff budgets went slightly under budget (-\$300), office staff actual expenses increased over budget (+\$58,100) due to movement of salaries from GF UR accounts, and other classif salaries exceeded budgets (+\$4,500) due to addition of Migrant aide for summer school program.
Employee Benefits	2,576,352	2,360,207	(216,145)	Payroll benefits, taxes, and health/welfare budgets were under the prior budget due to the savings from the above salary expense categories.
Materials/Supplies	1,473,399	1,146,550	(326,849)	Materials/Supplies actual expenses were under budget dramatically due to unspent categorical funds and will be carried forward into 23-24.

Travel/Professional Services	1,373,457	793,699	(579,758)	Travel/Prof Services actual expenses were under budget dramatically due to unspent categorical funds and will be carried forward into 23-24.
Depreciable Assets/Improvements	2,834,285	2,184,378	(649,907)	Depreciable Assets actual expenses were under budget dramatically due to unfinished capital projects and will be carried forward into 23-24.
Indirect Cost Recovery	270,339	227,695	(42,644)	Indirect cost projections have decreased (a positive to the GF Restricted bottom line) due to the large amount of unspent funds, which a portion of form the basis of the indirect cost calculation. As total expenditures decrease, so too does the amount claimed for indirect cost recovery.
Interfund Transfers Out	173,885	173,885	-	Actuals came in at budget for GF Restricted Transfers out.
Total GF Restricted Expenditures	12,810,847	10,910,877	(1,899,970)	

From the above, you can see that all expense categories on GF Restricted side were all far under budget, due to many grant programs being underspent. This is in part due to all of the new categorical programs started by the State in the prior fiscal year. Like all other school districts, HUSD is trying to put plans in place for these new programs to assist students, but the planning and implementation of these grants is a lengthy process. These funds will be represented as carryover dollars in 2023-24.

The 2022-23 Bottom Line

2022-23 GF Revenue Description	General Fund Unrestricted	General Fund Restricted	Totals
LCFF State Aid	17,135,678	-	17,135,678
Education Protection Account	1,287,681	-	1,287,681
LCFF State Aid - Prior Year	(421)	-	(421)
Local Property Taxes	3,349,285	-	3,349,285
Federal Revenue	79,401	3,001,383	3,080,784
Other State Revenue (Non-RL)	418,765	6,613,775	7,032,540
Local Revenue	182,112	1,364,888	1,547,000
Proceeds from Leases	176,993		
Interfund Transfers - In	-	-	-
UR Contributions to Restricted	(1,959,520)	1,959,520	-
TOTAL REVENUES	20,669,974	12,939,566	33,432,547

2022-23 GF Expenditure Description	General Fund Unrestricted	General Fund Restricted	Totals
Certificated Salary Expense	9,977,655	2,072,274	12,049,929
Classified Salary Expense	2,594,682	1,952,189	4,546,870
Employee Benefits	4,468,955	2,360,207	6,829,163
Materials/Supplies	509,047	1,146,550	1,655,596
Professional Services	1,854,713	793,699	2,648,411
Depreciable Assets/Improvements	644,488	2,184,378	2,828,866
Transfers to ICOE/IVROP	190,303	-	190,303
Indirect Cost Recovery	(275,133)	227,695	(47,438)
Debt Service	103,192	-	103,192
Interfund Transfers - Out	760,000	173,885	933,885
TOTAL EXPENSES	20,827,902	10,910,877	31,738,779
2022-23 GF Bottom Line	General Fund Unrestricted	General Fund Restricted	Totals
NET GAIN/LOSS	(157,928)	2,028,689	1,870,762
AUDIT ADJUSTMENTS	-	-	-
JULY 1 BEGINNING BALANCE	7,824,331	2,321,552	10,145,883
JUNE 30 ENDING BALANCE	7,666,404	4,350,241	12,016,644

Of the GF UR ending balance:

- \$25,000 is designated to the revolving cash account (approximately 0.08%)
- (-\$384,221.59) is designated as Fair Market Adjustment to the Cash held in the County Treasury, a GASB requirement (approximately -1.21%)
- \$952,163 is assigned to the minimum 3% reserve level
- \$387,371 is assigned to Prepaid Expense from the ELA and Science Textbook Adoptions (approximately 1.22%)
- \$6,686,091 in additional Reserve for Economic Uncertainties that may be used for future capital improvements and/or to offset declining enrollment (approximately 21.07%)

To summarize the 2022-23 section above, clearly HUSD's financials performed well in spite of declining enrollment and large settlements with all bargaining units toward the end of the fiscal year when mitigation efforts could not be made. The GF UR side of the budget saw a slight increase in the deficit from the Estimated Actuals projections by approximately (-\$68,700). Though the books are closing in a slight deficit, the primary cause of the deficit are the factors mentioned above, along with the District's first transfer into Fund 40, in order to assist in saving for future match on capital projects such as the TK/Kinder Facilities Grant.

From the Restricted side of the GF, there are large carryover amounts into 2023-24. This carryover is largely a reflection of the COVID mitigation dollars that the District plans to utilize on large, one-time expenditures to assist with addressing pressing facilities needs that are directly impacted by the changes brought on by the pandemic, and the threat of future school closures. In addition, the State continues to fund large supplemental programs such as the Expanded Learning Opportunities Program (ELOP) and the Learning Recovery Block Grant, which will allow the District to provide many more services as the District moves into the 2023-24 school year.

2023-24 Variances

In addition to looking at the 2022-23 actual data, this report also examined variations between the 2023-24 July 1 Budget figures from June and the First Budget Revision projections in this report. Similar to the Actuals section above, the following sections provide variances for both the Unrestricted and Restricted portions of the General Fund 2023-24 Budget.

2023-24 GF Unrestricted Variances

The table below summarizes the differences in GF UR revenues between the current 2023-24 General Fund projections and the July 1 Budget Adoption.

GF Unrestricted Revenues	2023-24 July 1 Budget	2023-24 First Budget Revision	Variance	Explanation
LCFF State Aid	15,125,128	18,651,492	3,526,364	State Aid is projected to increase greatly over the prior budget amount due to the shift from EPA funds just as occurred in the prior year. However, the overall LCFF calculation has not changed.
Education Protection Account	4,862,684	1,370,846	(3,491,838)	EPA funds are projected to decrease greatly due to changes in the State's tax collection calculations, which drive the EPA funding to Education. However, decreases to EPA are made whole through increases in State Aid.
LCFF State Aid - PY	-	-	-	No change over prior budget.
LCFF - Local Prop Taxes	3,252,125	3,217,599	(34,526)	Local property tax projections are expected to decrease to match the actuals in 22-23. Just like the EPA account, the decrease is made whole by increases to State Aid.
Federal Revenue	-	-	-	No change over prior budget.
Other State Revenue (Non-LCFF)	338,098	348,859	10,761	Lotto projections have increased slightly since the prior budget adoption due to changes in the calculation factors (i.e. ADA and anticipated dollar amount per ADA).
Local Revenue	230,000	230,000	-	No change over prior budget.
Interfund Transfers In	-	-	-	No change over prior budget.

UR Contributions to Restricted	(2,062,939)	(2,137,329)	(74,390)	Budgeted UR Contributions to Restricted programs are projected to decrease GF UR revenues from the prior budget submission due to lowered County projections on Sp Ed Revenues (-\$72,800), along with a slight increase in the Maintenance contribution (-\$1,600).
Total GF UR Revenues	21,745,096	21,681,467	(63,629)	

The chart below summarizes the variances in GF UR expenditures.

GF Unrestricted Expenditures	2023-24 July 1 Budget	2023-24 First Budget Revision	Variance	Explanation
Certificated Salary Expense	10,367,828	10,188,565	(179,263)	Certificated Bargaining Unit Salaries (Objects 1100/1200) are projected to increase (+\$233,900) in 23-24 due to negotiated increases, Subs/Stipends/Extra Duty salaries (Objects 1130/1230/1170/1270) budgets are projected to decrease (-\$5,800) to account for cuts to stipends, and Admin salaries are projected to increase (+\$93,700) due to negotiated salary increases.
Classified Salary Expense	3,216,463	2,843,503	(372,960)	Instructional aide salary expense is budgeted to increase in 23-24 (+\$35,600) and support staff budgets increase (+\$460,400) due to salary increases as well as movement of salaries back to GF UR from AMIM block. Admin salary (+\$25,600) and clerical staff (+\$74,800) are projected to increase due to negotiated salary increases as well. Other classif salaries increased (+\$6,800) due to revised projections on yard duty costs.
Employee Benefits	5,072,396	4,787,084	(285,312)	Payroll benefits, taxes, and health/welfare budgets increased from the prior budget to account for the above changes in salaries caused by negotiated salary increases, as well as projected payroll rates and health/welfare cost increases.

Materials/Supplies	862,448	781,945	(80,503)	Materials/Supplies expense are estimated to increase in the Budget year primarily due to projected one-time expense on safety materials (+\$200,000), as well as small increases to site and departmental budgets to cover expected inflation.
Travel/Professional Services	2,070,173	2,108,235	38,062	Travel/Conf/Prof Serv expense are estimated to increase due to updated projections on needed services, such as utilities expense, security services, and liability insurance expense.
Depreciable Assets/Improvements	-	315,690	315,690	Capital Outlay budgets have increased since the prior budget adoption to account for the needed AC replacement project and purchase of radio equipment.
Transfers to ICOE (County Sp Ed)	206,523	206,523	-	Transfer is estimated to increase in the Budget year due to updated projections in the LCFF Calculator.
Indirect Cost Recovery	(407,829)	(494,294)	(86,465)	Indirect cost projections increase in 23-24 (a positive to the GF UR bottom line) due to Restricted carryover funds into 23-24 that will increase the amount of indirect funds available for transfer.
Debt Service	20,000	29,146	9,146	No change between the 22-23 projections and the 23-24 Budget.
Interfund Transfers - Out	260,000	760,000	500,000	No change between the 22-23 projections and the 23-24 Budget.
Total GF UR Expenditures	21,668,001	21,526,396	(141,605)	

2023-24 GF Restricted Variances

The following variances on the Restricted side of the budget are more drastic, as the inclusion of carryover funds from 2022-23 Actuals are now included in the 2023-24 projections.

GF Restricted Revenues	2023-24 July 1 Budget	2023-24 First Budget Revision	Variance	Explanation
Federal Revenue	6,857,061	7,162,681	305,621	Federal Revenues overall are projected to increase over the prior budget, due primarily to incoming revenues that were deferred in 22-23. These include COVID-related funds (+\$307,700), Title IIA (+\$1,200), and Title III (+\$45,900). In addition, Perkins (+\$3,100) is expected to receive an increase in funding. However, the increases are partially offset by cuts in Migrant (-\$37,200), Title I (-\$11,600), and Title IV (-\$3,500).
Other State Revenue	4,219,237	4,596,315	377,077	State Revenues are projected to increase over the prior budget due to the following updated projections and inclusion of PY deferred revenues: Restricted Lotto (+\$8,800), ELOP (+\$90,000), ASES (+\$62,800), UPK (+\$196,000), CTEIG (+\$2,100), and Ag Incentive (+\$17,300).
Local Revenue	978,091	1,108,058	129,967	Local Revenues are projected to increase over the prior budget due to the following updated projections and inclusion of PY deferred revenues: ASES (+\$46,400) and Strong Workforce (+\$108,300), as well as new funding projections for local grants (+\$10,000), and Medical Billing (+\$5,400). These increases were partially offset by a dramatic expected cut in AB602 Sp Ed funds (-\$40,100) set by the ICSELPA.
UR Contributions to Restricted	2,062,939	2,137,329	74,390	Restricted Contributions are projected to increase due to the changes discussed in the GF UR Contributions section above.
Total GF Restricted Revenues	14,117,328	15,004,383	887,055	

Similarly, on the expenditure side of the budget, addition of carryover and new funds yielded large increases.

GF Restricted Expenditures	2023-24 July 1 Budget	2023-24 First Budget Revision	Variance	Explanation
Certificated Salary Expense	3,483,871	3,824,579	340,708	Certificated Bargaining Unit Salaries (Objects 1100/1200) are projected to increase (+\$176,200) due to new categorical positions (Objects 1130/1230/1170/1270) are also projected to increase over the prior budget (+\$31,200) due to additional categorical budgets from carryover funds. Admin salaries (+\$133,300) are set to increase over the prior budget as well to reflect the hiring of a new Special Ed Director.
Classified Salary Expense	1,780,318	2,132,013	351,695	Budgeted Classified salaries have increased over the prior budget through Instructional Aides (+\$101,300), Support staff (+\$204,200), and Clerical Staff (+\$56,300) to reflect new positions and additional hours brought on by the carryover and new categorical funds added since budget adoption. These increases are offset slightly by reductions in Admin (-\$6,100) due to change in staff placement and Other classif salaries (-\$4,000) due to cuts in the Migrant program budget.
Employee Benefits	3,016,425	3,367,481	351,056	Payroll benefits, taxes, and health/welfare budgets increased from the prior budget to account for the above changes in salaries.
Materials/Supplies	740,841	1,140,130	399,289	Materials/Supplies budgets are set to increase dramatically due to the inclusion of carryover and deferred funds.
Travel/Professional Services	880,198	1,232,412	352,214	Travel/Reimbursements/Prof Services budgets are set to increase dramatically due to the inclusion of carryover and deferred funds.
Depreciable Assets/Improvements	5,272,941	6,133,030	860,089	Depreciable Assets budgets are set to increase dramatically due to the inclusion of carryover and deferred funds.
Indirect Cost Recovery	352,275	440,623	88,348	Indirect cost projections are set to increase dramatically due to the inclusion of carryover and deferred funds.

Interfund Transfers Out	171,000	171,000	-	No change over prior budget.
Total GF Restricted Expenditures	15,697,868	18,441,267	2,743,399	

The 2023-24 Bottom Line

The chart below summarizes the updated projected summary of 2023-24 First Budget Revision figures.

2023-24 GF Revenue Description	General Fund Unrestricted	General Fund Restricted	Totals
LCFF State Aid	18,651,492	-	18,651,492
Education Protection Account	1,370,846	-	1,370,846
LCFF State Aid - Prior Year	-	-	-
Local Property Taxes	3,217,599	-	3,217,599
Federal Revenue	-	7,162,681	7,162,681
Other State Revenue (Non-RL)	348,859	4,596,315	4,945,174
Local Revenue	230,000	1,108,058	1,338,058
Interfund Transfers - In	-	-	-
UR Contributions to Restricted	(2,137,329)	2,137,329	-
TOTAL REVENUES	21,681,467	15,004,383	36,685,850
2023-24 GF Expenditure Description	General Fund Unrestricted	General Fund Restricted	Totals
Certificated Salary Expense	10,188,565	3,824,579	14,013,144
Classified Salary Expense	2,843,503	2,132,013	4,975,516
Employee Benefits	4,787,084	3,367,481	8,154,564
Materials/Supplies	781,945	1,140,130	1,922,075
Professional Services	2,108,235	1,232,412	3,340,647
Depreciable Assets/Improvements	315,690	6,133,030	6,448,720
Transfers to ICOE/IVROP	206,523	-	206,523
Indirect Cost Recovery	(494,294)	440,623	(53,671)
Debt Service	29,146	-	29,146
Interfund Transfers - Out	760,000	171,000	931,000
TOTAL EXPENSES	21,526,396	18,441,267	39,967,663
2023-24 GF Bottom Line	General Fund Unrestricted	General Fund Restricted	Totals
NET GAIN/LOSS	155,071	(3,436,884)	(3,281,813)
AUDIT ADJUSTMENTS	-	-	-
JULY 1 BEGINNING BALANCE	7,666,404	4,350,241	12,016,644
JUNE 30 ENDING BALANCE	7,821,475	913,357	8,734,831

Of the estimated ending balance:

- \$25,000 is designated to the revolving cash account (approximately 0.06%)
- \$1,199,30 is assigned to the minimum 3% reserve level

- \$288,562 is assigned to Prepaid Expense from the ELA Adoption (approximately 0.72%)
- \$6,308,883 in additional Reserve for Economic Uncertainties that may be used for future capital improvements and/or to offset declining enrollment (approximately 15.78%)

To summarize the 2023-24 section above, clearly HUSD’s financials are healthy. On the GF UR side of the Budget, it is projected to be “in the black” for the 2023-24 school year. This is a positive change over the July 1 Budget projection, indicating a swing of approximately \$78,000. The positive GF UR outlook is due to sound budgeting practices, maximizing the use of the Learning Recovery Block Grant and Arts, Music, and Instructional Material funds. The budget also includes the addition of another significant transfer to Fund 40 to further the District’s capital facilities plans.

From the Restricted side of the GF, the large increase in Revenues and Expenditures were the result of new funding sources and the inclusion of carryover funds from the prior year, the vast majority of these being from Federal COVID funds, the Learning Recovery Block Grant, and the Arts, Music, and Instructional Materials Grant. These programs bring large revenues and expenditures such as additional positions and capital outlay. With the exception of Special Education and Maintenance, the District will ensure that categorical programs such as these run within their budgets and do not represent long-term cost to the Unrestricted side of the Budget.

OTHER FUNDS

STUDENT ACTIVITY SPECIAL REVENUE FUND

The Student Activity Special Revenue Fund represents the combined Associated Student Body (ASB) accounts operated by the different school sites within the District. These funds are raised and expended by the different student site councils, and represent sales for fundraisers, donations, and expenditures of student trips and other student club supplies. The 2022-23 Unaudited Actuals ending balance is \$227,587 and is projected to remain the same in 2023-24.

ADULT EDUCATION FUND

In addition to the General Fund, the District also runs an Adult Education program that is accounted for in a separate fund (Fund 110). The regular Adult Ed program exists through a consortium funding model at a county level, and will service basic Adult Education High School Diploma and ESL programs. The 2022-23 Unaudited Actuals ending balance is \$53,378. The 2023-24 Budget ending balance is projected to be \$43,683.

CAFETERIA FUND

The District cafeteria is also run under a separate fund (Fund 130). The 2022-23 Unaudited Actuals ending balance is \$1,637,135, a large increase over the prior year (roughly \$589,000) due to additional grants and increased meal reimbursement rates from the State. The projected ending balance in the 2023-24 Budget is estimated at \$1,194,057 in an effort to utilize the grants and increased revenues to improve kitchen equipment through one-time expenditures.

BUILDING FUND

The Building Fund (Fund 210) holds the revenues and expenditures for the Certificate of Participation (COP) issued by the District during the 2015-16 fiscal year, as well as the GO Bond proceeds from the 2018 election, series A, B, and C issuances. The 2022-23 Unaudited Actuals ending balance is \$5,244,622, an overall increase (roughly \$818,000) due to the final issuance (series C) of the 2018 Measure G Bonds, offset by capital expenditures on bond-related projects. The District is currently using these funds on capital facility projects, having completed the HMS Gymnasium project and now supplementing COVID mitigation projects, a new district-wide fire alarm system, and new kitchen facilities at HHS. These projects will continue into the 2023-24 school year, and are currently budgeted to spend down to zero by 6/30/24, though it is likely that projects will continue into the 2024-25 fiscal year and that carryover funds will be shown at the close of 2023-24.

CAPITAL FACILITIES FUND

The Capital Facilities Fund (Fund 250) accounts for all the developer fees collected by the District when new construction projects take place within the city of Holtville. The District charges were increased in accordance with Education Code and the State Allocation Board's biennial inflation adjustment to \$4.79/square foot for residential construction and \$0.78/square foot for commercial development. These charges represent the mitigation of the impact of new construction within the city and can be used to fund projects within the District to accommodate new growth in student enrollment. The District is currently utilizing these funds to assist in construction of all district projects mentioned in the building fund section earlier. The 2022-23 Unaudited Actuals ending balance is \$122,926, an increase of approximately \$39,000 over the prior year. This increase was due to a few large receipts in fees and no expenditures recorded. The budgeted ending balance in the 2023-24 fiscal year is projected to be \$0, as the District is hoping to continue to use these funds for capital improvement projects in conjunction with the funds from Fund 210 and budgeting them allows their appropriation.

SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS FUND

This is a fund that has not been utilized in the District for the past twenty years. However, due to all of the construction needs around the District, we feel it is important to apportion some funds in their own account in order to establish a source from which the District can draw match funds for future construction grants. The 2022-23 ending fund balance is \$500,000 and is budgeted to grow to \$1,000,000 at the close of 2023-24.

THE BOND INTEREST AND REDEMPTION FUND

The Bond Interest and Redemption Fund is maintained within the District's financials, but is run by the Imperial County Tax Assessor's Office. This fund tracks property tax receipts related to the District's 2002 and 2018 voter-approved General Obligation Bonds, as well as the principal and interest payments made to bond holders. The Unaudited Actuals ending balance for 2022-23 is \$1,247,096 and is currently budgeted to close at \$1,005,192 in 2023-24. Please note that the 2022-23 actual figures contained in this report were entered into the District's books utilizing

information provided by the Imperial County Assessor's Office. 2023-24 information was derived from District estimates, based on prior year revenues and budget year expected bond principal and interest payments.

THE DEBT SERVICE FUND

The Debt Service Fund serves to issue payments for privately-placed debt that the District has issued. This debt includes a 2011-12 Qualified School Construction Bond (QSCB) issuance and a recently refunded 2015-16 Certificate of Participation (COP) issuance. Funds needed to pay down the debt are received from both District General Funds, as well as pass-through payments made to the District as a result of the dissolution of the City of Holtville Redevelopment Agency (as mandated by State law). The 2022-23 Unaudited Actuals ending balance is \$302,354, while the projected ending balance for the 2023-24 Budget is \$421,471.

In Closing

There is still much work to do at HUSD to navigate the changing landscape in Education today. With the challenges brought on by economic uncertainty and rising inflation, State tax revenues are at high risk. In addition, increasing employment costs (particularly in the area of district contributions to employee retirement systems), enrollment concerns, and pressure from the State to increase "supplemental" funds while ignoring core costs, all put pressure on school district financials. To be compliant with County and State guidelines, the District must strive to maintain balanced budgets. The HUSD Business Office hopes that this report is helpful in providing timely information to facilitate prudent financial decisions. For that reason, HUSD Staff recommend that the Board approve the 2022-23 Unaudited Actuals/ 2023-24 First Budget Revision Report.

Any questions regarding this, or any other financial concerns of the District may be directed toward John-Paul Wells, Assistant Superintendent via telephone at 760-356-2974 or email at jpwells@husd.net.

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 11, 2023 _____

To the Superintendent of Public Instruction:

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

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

Date: _____

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.88%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$12,717,412.95
	Appropriations Subject to Limit	\$12,717,412.95
	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	7.08%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	21,772,223.42	0.00	21,772,223.42	23,239,937.00	0.00	23,239,937.00	6.7%
2) Federal Revenue		8100-8299	79,401.35	3,001,382.96	3,080,784.31	0.00	7,162,681.01	7,162,681.01	132.5%
3) Other State Revenue		8300-8599	418,765.16	6,613,774.82	7,032,539.98	348,859.00	4,596,314.70	4,945,173.70	-29.7%
4) Other Local Revenue		8600-8799	182,111.52	1,364,888.24	1,546,999.76	230,000.00	1,108,058.45	1,338,058.45	-13.5%
5) TOTAL, REVENUES			22,452,501.45	10,980,046.02	33,432,547.47	23,818,796.00	12,867,054.16	36,685,850.16	9.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,977,655.05	2,072,273.99	12,049,929.04	10,188,565.06	3,824,578.85	14,013,143.91	16.3%
2) Classified Salaries		2000-2999	2,594,681.73	1,952,188.76	4,546,870.49	2,843,503.11	2,132,013.11	4,975,516.22	9.4%
3) Employee Benefits		3000-3999	4,468,955.46	2,360,207.11	6,829,162.57	4,787,083.68	3,367,480.61	8,154,564.29	19.4%
4) Books and Supplies		4000-4999	509,046.54	1,146,549.89	1,655,596.43	781,944.83	1,140,129.83	1,922,074.66	16.1%
5) Services and Other Operating Expenditures		5000-5999	1,854,712.50	793,698.72	2,648,411.22	2,108,234.74	1,232,412.10	3,340,646.84	26.1%
6) Capital Outlay		6000-6999	644,487.87	2,184,378.29	2,828,866.16	315,690.00	6,133,029.65	6,448,719.65	128.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	293,495.36	0.00	293,495.36	235,669.00	0.00	235,669.00	-19.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(275,132.72)	227,695.18	(47,437.54)	(494,294.38)	440,622.89	(53,671.49)	13.1%
9) TOTAL, EXPENDITURES			20,067,901.79	10,736,991.94	30,804,893.73	20,766,396.04	18,270,267.04	39,036,663.08	26.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			2,384,599.66	243,054.08	2,627,653.74	3,052,399.96	(5,403,212.88)	(2,350,812.92)	-189.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	760,000.00	173,885.18	933,885.18	760,000.00	171,000.00	931,000.00	-0.3%
2) Other Sources/Uses									
a) Sources		8930-8979	176,993.00	0.00	176,993.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,959,520.31)	1,959,520.31	0.00	(2,137,328.82)	2,137,328.82	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,542,527.31)	1,785,635.13	(756,892.18)	(2,897,328.82)	1,966,328.82	(931,000.00)	23.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(157,927.65)	2,028,689.21	1,870,761.56	155,071.14	(3,436,884.06)	(3,281,812.92)	-275.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,824,331.18	2,321,551.63	10,145,882.81	7,666,403.53	4,350,240.84	12,016,644.37	18.4%
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)			7,824,331.18	2,321,551.63	10,145,882.81	7,666,403.53	4,350,240.84	12,016,644.37	18.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,824,331.18	2,321,551.63	10,145,882.81	7,666,403.53	4,350,240.84	12,016,644.37	18.4%
2) Ending Balance, June 30 (E + F1e)			7,666,403.53	4,350,240.84	12,016,644.37	7,821,474.67	913,356.78	8,734,831.45	-27.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	387,371.07	0.00	387,371.07	288,562.05	0.00	288,562.05	-25.5%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,350,240.84	4,350,240.84	0.00	913,356.78	913,356.78	-79.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,254,032.46	0.00	7,254,032.46	7,507,912.62	0.00	7,507,912.62	3.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	8,616,089.41	4,815,211.02	13,431,300.43				
1) Fair Value Adjustment to Cash in County Treasury		9111	(384,221.59)	0.00	(384,221.59)				
b) in Banks		9120	0.00	0.00	0.00				
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	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	104,458.76	0.00	104,458.76				
4) Due from Grantor Government		9290	107,370.89	1,539,356.90	1,646,727.79				
5) Due from Other Funds		9310	72,437.54	0.00	72,437.54				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	387,371.07	0.00	387,371.07				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			8,928,506.08	6,354,567.92	15,283,074.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	761,132.80	685,442.43	1,446,575.23				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	500,000.00	129,963.11	629,963.11				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,189,891.29	1,189,891.29				
6) TOTAL, LIABILITIES			1,261,132.80	2,005,296.83	3,266,429.63				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			7,667,373.28	4,349,271.09	12,016,644.37				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	17,135,678.00	0.00	17,135,678.00	18,651,492.00	0.00	18,651,492.00	8.8%
Education Protection Account State Aid - Current Year		8012	1,287,681.00	0.00	1,287,681.00	1,370,846.00	0.00	1,370,846.00	6.5%
State Aid - Prior Years		8019	(420.67)	0.00	(420.67)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	28,074.28	0.00	28,074.28	28,074.00	0.00	28,074.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	3,848,826.59	0.00	3,848,826.59	3,848,827.00	0.00	3,848,827.00	0.0%
Unsecured Roll Taxes		8042	366,150.23	0.00	366,150.23	366,150.00	0.00	366,150.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	37,251.13	0.00	37,251.13	37,251.00	0.00	37,251.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,054,678.00)	0.00	(1,054,678.00)	(1,054,678.00)	0.00	(1,054,678.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	131,685.86	0.00	131,685.86	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			21,780,248.42	0.00	21,780,248.42	23,247,962.00	0.00	23,247,962.00	6.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(8,025.00)	0.00	(8,025.00)	(8,025.00)	0.00	(8,025.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,772,223.42	0.00	21,772,223.42	23,239,937.00	0.00	23,239,937.00	6.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	244,774.06	244,774.06	0.00	244,774.00	244,774.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	79,401.35	0.00	79,401.35	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	344,445.06	344,445.06	0.00	310,853.00	310,853.00	-9.8%
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		631,558.56	631,558.56		657,857.11	657,857.11	4.2%
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		94,133.05	94,133.05		80,059.15	80,059.15	-15.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		69,023.77	69,023.77		141,100.75	141,100.75	104.4%
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		100,273.16	100,273.16		232,405.18	232,405.18	131.8%
Career and Technical Education	3500-3599	8290		19,614.00	19,614.00		22,736.00	22,736.00	15.9%
All Other Federal Revenue	All Other	8290	0.00	1,497,561.30	1,497,561.30	0.00	5,472,895.82	5,472,895.82	265.5%
TOTAL, FEDERAL REVENUE			79,401.35	3,001,382.96	3,080,784.31	0.00	7,162,681.01	7,162,681.01	132.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	68,041.00	0.00	68,041.00	74,332.00	0.00	74,332.00	9.2%
Lottery - Unrestricted and Instructional Materials		8560	350,724.16	171,445.06	522,169.22	274,527.00	111,672.00	386,199.00	-26.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		222,828.92	222,828.92		273,440.56	273,440.56	22.7%
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		151,526.68	151,526.68		175,651.06	175,651.06	15.9%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	6,067,974.16	6,067,974.16	0.00	4,035,551.08	4,035,551.08	-33.5%
TOTAL, OTHER STATE REVENUE			418,765.16	6,613,774.82	7,032,539.98	348,859.00	4,596,314.70	4,945,173.70	-29.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	170,901.68	170,901.68	0.00	171,000.00	171,000.00	0.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	260,858.03	0.00	260,858.03	200,000.00	0.00	200,000.00	-23.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(168,265.98)	0.00	(168,265.98)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	360,056.49	360,056.49	0.00	341,038.45	341,038.45	-5.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	89,519.47	262,066.11	351,585.58	30,000.00	15,336.98	45,336.98	-87.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		571,863.96	571,863.96		580,683.02	580,683.02	1.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			182,111.52	1,364,888.24	1,546,999.76	230,000.00	1,108,058.45	1,338,058.45	-13.5%
TOTAL, REVENUES			22,452,501.45	10,980,046.02	33,432,547.47	23,818,796.00	12,867,054.16	36,685,850.16	9.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	8,114,521.63	1,655,922.69	9,770,444.32	8,646,701.84	2,030,005.14	10,676,706.98	9.3%
Certificated Pupil Support Salaries		1200	883,439.73	305,012.08	1,188,451.81	334,175.49	1,549,128.59	1,883,304.08	58.5%
Certificated Supervisors' and Administrators' Salaries		1300	796,230.61	111,339.22	907,569.83	1,011,445.73	245,445.12	1,256,890.85	38.5%
Other Certificated Salaries		1900	183,463.08	0.00	183,463.08	196,242.00	0.00	196,242.00	7.0%
TOTAL, CERTIFICATED SALARIES			9,977,655.05	2,072,273.99	12,049,929.04	10,188,565.06	3,824,578.85	14,013,143.91	16.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	482,242.18	937,645.25	1,419,887.43	496,101.85	1,120,884.78	1,616,986.63	13.9%
Classified Support Salaries		2200	962,376.27	683,799.82	1,646,176.09	1,126,221.35	598,431.42	1,724,652.77	4.8%
Classified Supervisors' and Administrators' Salaries		2300	235,529.04	158,685.39	394,214.43	261,088.09	229,765.01	490,853.10	24.5%
Clerical, Technical and Office Salaries		2400	668,087.00	105,922.05	774,009.05	711,288.24	134,768.90	846,057.14	9.3%
Other Classified Salaries		2900	246,447.24	66,136.25	312,583.49	248,803.58	48,163.00	296,966.58	-5.0%
TOTAL, CLASSIFIED SALARIES			2,594,681.73	1,952,188.76	4,546,870.49	2,843,503.11	2,132,013.11	4,975,516.22	9.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,775,576.72	1,276,067.04	3,051,643.76	1,864,332.48	1,684,209.80	3,548,542.28	16.3%
PERS		3201-3202	671,642.77	483,873.66	1,155,516.43	821,703.28	716,149.70	1,537,852.98	33.1%
OASDI/Medicare/Alternative		3301-3302	359,324.03	204,380.57	563,704.60	376,280.39	248,567.65	624,848.04	10.8%
Health and Welfare Benefits		3401-3402	1,439,822.64	324,689.81	1,764,512.45	1,451,164.19	594,806.15	2,045,970.34	16.0%
Unemployment Insurance		3501-3502	60,880.05	18,943.58	79,823.63	6,277.08	2,845.82	9,122.90	-88.6%
Workers' Compensation		3601-3602	111,513.38	36,198.49	147,711.87	161,242.08	72,220.93	233,463.01	58.1%
OPEB, Allocated		3701-3702	50,195.87	16,053.96	66,249.83	106,084.18	48,680.56	154,764.74	133.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,468,955.46	2,360,207.11	6,829,162.57	4,787,083.68	3,367,480.61	8,154,564.29	19.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,948.25	182,026.57	184,974.82	87,595.25	234,998.81	322,594.06	74.4%
Materials and Supplies		4300	442,078.42	738,880.04	1,180,958.46	549,146.17	779,242.75	1,328,388.92	12.5%
Noncapitalized Equipment		4400	64,019.87	225,643.28	289,663.15	145,203.41	125,888.27	271,091.68	-6.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			509,046.54	1,146,549.89	1,655,596.43	781,944.83	1,140,129.83	1,922,074.66	16.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	39,762.49	210,705.20	250,467.69	49,802.53	385,192.16	434,994.69	73.7%
Dues and Memberships		5300	16,243.58	300.00	16,543.58	23,622.00	0.00	23,622.00	42.8%
Insurance		5400 - 5450	271,005.38	0.00	271,005.38	275,300.00	0.00	275,300.00	1.6%
Operations and Housekeeping Services		5500	666,500.39	7,620.00	674,120.39	635,000.00	8,470.00	643,470.00	-4.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,510.10	107,474.35	139,984.45	127,795.50	125,000.00	252,795.50	80.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	776,765.84	467,599.17	1,244,365.01	936,214.71	713,749.94	1,649,964.65	32.6%
Communications		5900	51,924.72	0.00	51,924.72	60,500.00	0.00	60,500.00	16.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,854,712.50	793,698.72	2,648,411.22	2,108,234.74	1,232,412.10	3,340,646.84	26.1%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	157,138.75	150,861.25	308,000.00	3,950.00	6,100.00	10,050.00	-96.7%
Buildings and Improvements of Buildings		6200	201,663.23	1,787,381.32	1,989,044.55	209,240.00	6,022,850.37	6,232,090.37	213.3%
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	108,692.89	246,135.72	354,828.61	102,500.00	104,079.28	206,579.28	-41.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	176,993.00	0.00	176,993.00	0.00	0.00	0.00	-100.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			644,487.87	2,184,378.29	2,828,866.16	315,690.00	6,133,029.65	6,448,719.65	128.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	190,303.00	0.00	190,303.00	206,523.00	0.00	206,523.00	8.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	2,460.36	0.00	2,460.36	7,418.00	0.00	7,418.00	201.5%
Other Debt Service - Principal		7439	100,732.00	0.00	100,732.00	21,728.00	0.00	21,728.00	-78.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			293,495.36	0.00	293,495.36	235,669.00	0.00	235,669.00	-19.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(227,695.18)	227,695.18	0.00	(440,622.89)	440,622.89	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(47,437.54)	0.00	(47,437.54)	(53,671.49)	0.00	(53,671.49)	13.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(275,132.72)	227,695.18	(47,437.54)	(494,294.38)	440,622.89	(53,671.49)	13.1%
TOTAL, EXPENDITURES			20,067,901.79	10,736,991.94	30,804,893.73	20,766,396.04	18,270,267.04	39,036,663.08	26.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	760,000.00	173,885.18	933,885.18	760,000.00	171,000.00	931,000.00	-0.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			760,000.00	173,885.18	933,885.18	760,000.00	171,000.00	931,000.00	-0.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	176,993.00	0.00	176,993.00	0.00	0.00	0.00	-100.0%
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			176,993.00	0.00	176,993.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,959,520.31)	1,959,520.31	0.00	(2,137,328.82)	2,137,328.82	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			(1,959,520.31)	1,959,520.31	0.00	(2,137,328.82)	2,137,328.82	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(2,542,527.31)	1,785,635.13	(756,892.18)	(2,897,328.82)	1,966,328.82	(931,000.00)	23.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	21,772,223.42	0.00	21,772,223.42	23,239,937.00	0.00	23,239,937.00	6.7%
2) Federal Revenue		8100-8299	79,401.35	3,001,382.96	3,080,784.31	0.00	7,162,681.01	7,162,681.01	132.5%
3) Other State Revenue		8300-8599	418,765.16	6,613,774.82	7,032,539.98	348,859.00	4,596,314.70	4,945,173.70	-29.7%
4) Other Local Revenue		8600-8799	182,111.52	1,364,888.24	1,546,999.76	230,000.00	1,108,058.45	1,338,058.45	-13.5%
5) TOTAL, REVENUES			22,452,501.45	10,980,046.02	33,432,547.47	23,818,796.00	12,867,054.16	36,685,850.16	9.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	11,678,715.55	5,311,452.28	16,990,167.83	12,629,735.38	6,694,938.26	19,324,673.64	13.7%
2) Instruction - Related Services		2000-2999	2,129,512.01	740,300.96	2,869,812.97	2,546,017.68	873,279.64	3,419,297.32	19.1%
3) Pupil Services		3000-3999	2,001,426.50	1,102,562.28	3,103,988.78	1,492,340.68	2,543,840.26	4,036,180.94	30.0%
4) Ancillary Services		4000-4999	428,136.41	120,654.78	548,791.19	417,385.48	223,708.33	641,093.81	16.8%
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	1,944,034.20	245,606.82	2,189,641.02	1,802,000.64	469,928.93	2,271,929.57	3.8%
8) Plant Services		8000-8999	1,592,581.76	3,216,414.82	4,808,996.58	1,643,247.18	7,464,571.62	9,107,818.80	89.4%
9) Other Outgo		9000-9999 Except 7600-7699	293,495.36	0.00	293,495.36	235,669.00	0.00	235,669.00	-19.7%
10) TOTAL, EXPENDITURES			20,067,901.79	10,736,991.94	30,804,893.73	20,766,396.04	18,270,267.04	39,036,663.08	26.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,384,599.66	243,054.08	2,627,653.74	3,052,399.96	(5,403,212.88)	(2,350,812.92)	-189.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	760,000.00	173,885.18	933,885.18	760,000.00	171,000.00	931,000.00	-0.3%
2) Other Sources/Uses									
a) Sources		8930-8979	176,993.00	0.00	176,993.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,959,520.31)	1,959,520.31	0.00	(2,137,328.82)	2,137,328.82	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,542,527.31)	1,785,635.13	(756,892.18)	(2,897,328.82)	1,966,328.82	(931,000.00)	23.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(157,927.65)	2,028,689.21	1,870,761.56	155,071.14	(3,436,884.06)	(3,281,812.92)	-275.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,824,331.18	2,321,551.63	10,145,882.81	7,666,403.53	4,350,240.84	12,016,644.37	18.4%
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)			7,824,331.18	2,321,551.63	10,145,882.81	7,666,403.53	4,350,240.84	12,016,644.37	18.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,824,331.18	2,321,551.63	10,145,882.81	7,666,403.53	4,350,240.84	12,016,644.37	18.4%
2) Ending Balance, June 30 (E + F1e)			7,666,403.53	4,350,240.84	12,016,644.37	7,821,474.67	913,356.78	8,734,831.45	-27.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	387,371.07	0.00	387,371.07	288,562.05	0.00	288,562.05	-25.5%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,350,240.84	4,350,240.84	0.00	913,356.78	913,356.78	-79.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,254,032.46	0.00	7,254,032.46	7,507,912.62	0.00	7,507,912.62	3.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	497,942.69	0.00
6266	Educator Effectiveness, FY 2021-22	274,941.06	0.00
6300	Lottery : Instructional Materials	57,436.80	0.00
6547	Special Education Early Intervention Preschool Grant	47,502.95	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	383,786.49	0.00
7412	A-G Access/Success Grant	187,311.72	59,516.45
7413	A-G Learning Loss Mitigation Grant	101.81	0.00
7425	Expanded Learning Opportunities (ELO) Grant	308,227.93	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	100,762.82	0.00
7435	Learning Recovery Emergency Block Grant	2,273,649.22	853,840.33
7810	Other Restricted State	14,343.00	0.00
9010	Other Restricted Local	204,234.35	0.00
Total, Restricted Balance		4,350,240.84	913,356.78

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,485.84	1,484.98	1,554.25	1,485.84	1,485.84	1,528.95
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,485.84	1,484.98	1,554.25	1,485.84	1,485.84	1,528.95
5. District Funded County Program ADA						
a. County Community Schools	4.20	4.20	4.20	4.20	4.20	4.20
b. Special Education-Special Day Class	9.12	9.12	9.12	9.12	9.12	9.12
c. Special Education-NPS/LCI	.47	.47	.47	.47	.47	.47
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	13.79	13.79	13.79	13.79	13.79	13.79
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,499.63	1,498.77	1,568.04	1,499.63	1,499.63	1,542.74
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Holtville Unified (63149) - 22/23 Unaudited Actuals	v.24.1	PY1	v.24.1	8/15/2023	CY							
LOCAL CONTROL FUNDING FORMULA			2022-23			2023-24						
LCFF ENTITLEMENT CALCULATION												
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
	13.26%	0.00%	81.02%	81.02%	8.22%	0.00%	81.46%	81.46%	3-PY Average			
	Prior ADA	Base	Grade Span	Supplemental	Concentration	Total	Prior ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	452.58	\$ 9,166	\$ 953	\$ 1,640	\$ 1,711	\$ 6,096,302	445.39	\$ 9,919	\$ 1,032	\$ 1,784	\$ 1,883	\$ 6,510,978
Grades 4-6	318.08	9,304		1,508	1,574	3,939,486	315.12	10,069		1,640	1,732	4,235,594
Grades 7-8	235.50	9,580		1,552	1,620	3,003,240	232.81	10,367		1,689	1,783	3,221,860
Grades 9-12	548.09	11,102	289	1,846	1,927	8,310,884	535.63	12,015	312	2,008	2,120	8,814,025
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 15,448,749	\$ 589,707	\$ 2,598,872	\$ 2,712,584	\$ 21,349,912		\$ 16,439,901	\$ 626,760	\$ 2,780,501	\$ 2,935,295	\$ 22,782,457
NSS Allowance		-	-	-	-	-		-	-	-	-	-
TOTAL BASE	<u>1,554.25</u>	<u>\$ 15,448,749</u>	<u>\$ 589,707</u>	<u>\$ 2,598,872</u>	<u>\$ 2,712,584</u>	<u>\$ 21,349,912</u>	<u>1,528.95</u>	<u>\$ 16,439,901</u>	<u>\$ 626,760</u>	<u>\$ 2,780,501</u>	<u>\$ 2,935,295</u>	<u>\$ 22,782,457</u>
ADD ONS:												
Targeted Instructional Improvement Block Grant					\$ -	\$ -						\$ -
Home-to-School Transportation (COLA added commencing 2023-24)						353,701						382,775
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	24.54	TK Add-on rate	\$ 2,813.00		69,031	TK ADA	24.54	TK Add-on rate	\$ 3,044.23		74,705
ECONOMIC RECOVERY TARGET PAYMENT												
LCFF Entitlement Before Adjustments						\$ 21,772,644						\$ 23,239,937
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						\$ 21,772,644						\$ 23,239,937
Local Revenue (including RDA)						(3,349,285)						(3,217,599)
Gross State Aid						\$ 18,423,359						\$ 20,022,338
Education Protection Account Entitlement						(1,287,681)						(1,370,846)
Net State Aid						\$ 17,135,678						\$ 18,651,492
MINIMUM STATE AID CALCULATION												
			12-13 Rate	2022-23 ADA		N/A		12-13 Rate	2023-24 ADA			N/A
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,258.98	1,554.25	\$ 8,173,770	\$ 8,173,770		\$ 5,258.98	1,528.95	\$ 8,040,717	\$ 8,040,717	\$ 8,040,717
2012-13 NSS Allowance (deficit)			\$ -	-	-	-		\$ -	-	-	-	-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(3,349,285)						(3,217,599)
Less Education Protection Account Entitlement						(1,287,681)						(1,370,846)
Subtotal State Aid for Historical RL/Charter General BG						\$ 3,536,804						\$ 3,452,272
Categorical Minimum State Aid						2,545,979						2,545,979
Charter School Categorical Block Grant adjusted for ADA						-						-
Minimum State Aid Guarantee Before Proration Factor						\$ 6,082,783						\$ 5,998,251
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						\$ 6,082,783						\$ 5,998,251
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						-						-
Minimum State Aid plus Property Taxes including RDA						-						-
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimum State Aid with Offset						-						-
State Aid Before Additional State Aid						\$ 17,135,678						\$ 18,651,492
ADDITIONAL STATE AID						\$ -						\$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 17,135,678						\$ 18,651,492
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)												
Change Over Prior Year			13.96%	2,666,637		\$ 21,772,644		6.74%	1,467,293			\$ 23,239,937
LCFF Entitlement Per ADA						14,008						15,200
Per-ADA Change Over Prior Year			13.52%	1,668				8.51%	1,192			
Basic Aid Status (school districts only)						Non-Basic Aid						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES												
			Increase		2022-23			Increase		2023-24		
State Aid		77.33%	7,472,676		\$ 17,135,678	\$ 17,135,678		8.85%	1,515,814		\$ 18,651,492	\$ 18,651,492
Education Protection Account					1,287,681	1,287,681					1,370,846	1,370,846
Property Taxes Net of In-Lieu Transfers		5.96%	188,358		3,349,285	3,349,285		-3.93%	(131,686)		3,217,599	3,217,599
Charter In-Lieu Taxes		0.00%	-		-	-		0.00%	-		-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		40.10%	7,661,034		\$ 21,772,644	\$ 21,772,644		6.36%	1,384,128		\$ 23,239,937	\$ 23,239,937

Holtville Unified (63149) - 22/23 Unaudited Actuals		v.24.1		CY1		v.24.1		CY2	
LOCAL CONTROL FUNDING FORMULA				2024-25		2025-26			
LCFF ENTITLEMENT CALCULATION									
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			
Calculation Factors		3.94%		0.00%		81.42%		81.42%	
	3-PY Average								
		ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3		445.77	\$ 10,310	\$ 1,072	\$ 1,853	\$ 1,955	\$ 6,771,280		
Grades 4-6		312.01	10,466		1,704	1,797	4,358,034		
Grades 7-8		228.16	10,775		1,755	1,850	3,280,939		
Grades 9-12		531.89	12,488	325	2,086	2,200	9,095,237		
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-		
Total Base, Supplemental, and Concentration Grant		\$ 16,962,052	\$ 650,730	\$ 2,868,065	\$ 3,024,643	\$ 23,505,490			
NSS Allowance		-	-	-	-	-	-		
TOTAL BASE		<u>\$ 1,517.83</u>	<u>\$ 16,962,052</u>	<u>\$ 650,730</u>	<u>\$ 2,868,065</u>	<u>\$ 3,024,643</u>	<u>\$ 23,505,490</u>		
ADD ONS:									
Targeted Instructional Improvement Block Grant						\$ -			\$ -
Home-to-School Transportation (COLA added commencing 2023-24)							397,856		410,945
Small School District Bus Replacement Program (COLA added commencing 2023-24)									
Transitional Kindergarten (Commencing 2022-23)	TK ADA	24.54	TK Add-on rate	\$ 3,164.17			77,649		80,203
ECONOMIC RECOVERY TARGET PAYMENT									
LCFF Entitlement Before Adjustments							\$ 23,980,995		\$ 24,474,388
Miscellaneous Adjustments									
ADJUSTED LCFF ENTITLEMENT							\$ 23,980,995		\$ 24,474,388
Local Revenue (including RDA)							(3,217,599)		(3,217,599)
Gross State Aid							\$ 20,763,396		\$ 21,256,789
Education Protection Account Entitlement							(1,414,494)		(1,443,511)
Net State Aid							\$ 19,348,902		\$ 19,813,278
MINIMUM STATE AID CALCULATION									
			12-13 Rate	2024-25 ADA		N/A		12-13 Rate	2025-26 ADA
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,258.98		1,517.83		\$ 7,982,238		\$ 5,258.98	1,499.63
2012-13 NSS Allowance (deficit)		\$ -		-		-		\$ -	-
Minimum State Aid Adjustments									
Less Current Year Property Taxes/In-Lieu						(3,217,599)			(3,217,599)
Less Education Protection Account Entitlement						(1,414,494)			(1,443,511)
Subtotal State Aid for Historical RL/Charter General BG						\$ 3,350,145			\$ 3,225,414
Categorical Minimum State Aid						2,545,979			2,545,979
Charter School Categorical Block Grant adjusted for ADA						-			-
Minimum State Aid Guarantee Before Proration Factor						\$ 5,896,124			\$ 5,771,393
Proration Factor						0.00%			0.00%
Minimum State Aid Guarantee						\$ 5,896,124			\$ 5,771,393
CHARTER SCHOOL MINIMUM STATE AID OFFSET									
LCFF Entitlement						-			-
Minimum State Aid plus Property Taxes including RDA						-			-
Offset						-			-
Minimum State Aid Prior to Offset						-			-
Total Minimum State Aid with Offset						-			-
State Aid Before Additional State Aid						\$ 19,348,902			\$ 19,813,278
ADDITIONAL STATE AID						\$ -			\$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 19,348,902			\$ 19,813,278
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)									
Change Over Prior Year			3.19%	741,057				2.06%	493,394
LCFF Entitlement Per ADA						15,800			16,320
Per-ADA Change Over Prior Year			3.95%	600				3.29%	520
Basic Aid Status (school districts only)									
						Non-Basic Aid			Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES									
			Increase	2024-25			Increase	2025-26	
State Aid		3.74%	697,410	\$ 19,348,902			2.40%	464,376	\$ 19,813,278
Education Protection Account				1,414,494					1,443,511
Property Taxes Net of In-Lieu Transfers		0.00%	-	3,217,599			0.00%	-	3,217,599
Charter In-Lieu Taxes		0.00%	-	-			0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		3.00%	697,410	\$ 23,980,995			1.94%	464,376	\$ 24,474,388

Holtville Unified (63149) - 22/23 Unaudited Actuals		8/15/2023			
	2022-23	2023-24	2024-25	2025-26	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	13.26%	8.22%	3.94%	3.29%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement					
Base Grant	\$15,448,749	\$16,439,901	\$16,962,052	\$17,305,588	
Grade Span Adjustment	589,707	626,760	650,730	665,174	
Supplemental Grant	2,598,872	2,780,501	2,868,065	2,926,359	
Concentration Grant	2,712,584	2,935,295	3,024,643	3,086,119	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	353,701	382,775	397,856	410,945	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Add-ons: Transitional Kindergarten	69,031	74,705	77,649	80,203	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$21,772,644	\$23,239,937	\$23,980,995	\$24,474,388	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	21,772,644	23,239,937	23,980,995	24,474,388	
LCFF Entitlement Per ADA	\$ 14,008	\$ 15,200	\$ 15,800	\$ 16,320	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 17,135,678	\$ 18,651,492	\$ 19,348,902	\$ 19,813,278	
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 1,287,681	\$ 1,370,846	\$ 1,414,494	\$ 1,443,511	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ 3,357,310	\$ 3,225,624	\$ 3,225,624	\$ 3,225,624	
In-Lieu of Property Taxes (Object Code 8096)	(8,025)	(8,025)	(8,025)	(8,025)	
<i>Property Taxes net of In-Lieu</i>	<i>\$ 3,349,285</i>	<i>\$ 3,217,599</i>	<i>\$ 3,217,599</i>	<i>\$ 3,217,599</i>	
TOTAL FUNDING	21,772,644	23,239,937	23,980,995	24,474,388	
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	
Excess Taxes	\$ (1,287,681)	\$ (1,370,846)	\$ (1,414,494)	\$ (1,443,511)	
EPA in Excess to LCFF Funding	\$ 1,287,681	\$ 1,370,846	\$ 1,414,494	\$ 1,443,511	
Total LCFF Entitlement	21,772,644	23,239,937	23,980,995	24,474,388	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	12.74780911%	12.74780911%	12.74780911%	12.74780911%	
% of Adjusted Revenue Limit - P-2	12.74780911%	12.74780911%	12.74780911%	12.74780911%	
EPA (for LCFF Calculation purposes)	\$ 1,287,681	\$ 1,370,846	\$ 1,414,494	\$ 1,443,511	
EPA, Current Year (Object Code 8012)	\$ 1,287,681	\$ 1,370,846	\$ 1,414,494	\$ 1,443,511	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ 179,461.67	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (<i>Excludes add-ons for TIIG and Transportation</i>)	\$ 16,038,456	\$ 17,066,661	\$ 17,612,782	\$ 17,970,762	
Supplemental and Concentration Grant funding in the LCAP year	\$ 5,311,456	\$ 5,715,796	\$ 5,892,708	\$ 6,012,478	
Percentage to Increase or Improve Services	33.12%	33.49%	33.46%	33.46%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	1,568	1,568	1,568	1,568	
COE Enrollment	14	14	14	14	
Total Enrollment	1,582	1,582	1,582	1,582	
Unduplicated Pupil Count	1,276	1,276	1,276	1,276	
COE Unduplicated Pupil Count	12	12	12	12	
Total Unduplicated Pupil Count	1,288	1,288	1,288	1,288	
Rolling %, Supplemental Grant	81.0200%	81.4600%	81.4200%	81.4200%	
Rolling %, Concentration Grant	81.0200%	81.4600%	81.4200%	81.4200%	

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	12,049,929.04	301	210,988.16	303	11,838,940.88	305	304,832.15		307	11,534,108.73	309
2000 - Classified Salaries	4,546,870.49	311	132,435.89	313	4,414,434.60	315	518,397.83		317	3,896,036.77	319
3000 - Employee Benefits	6,829,162.57	321	168,116.23	323	6,661,046.34	325	294,468.41		327	6,366,577.93	329
4000 - Books, Supplies Equip Replace. (6500)	1,655,596.43	331	203,378.91	333	1,452,217.52	335	330,022.02		337	1,122,195.50	339
5000 - Services . . & 7300 - Indirect Costs	2,600,973.68	341	84,425.88	343	2,516,547.80	345	3,258.33		347	2,513,289.47	349
TOTAL					26,883,187.14	365	TOTAL			25,432,208.40	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	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) (Include Health, Dental, Vision, Pharmaceutical, and 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	0.00

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	14,896,408.80	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	246,788.95	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	183,170.36	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	14,466,449.49	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		
	56.88%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	56.88%	
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)	25,432,208.40	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

2022-23 General Fund CAT Form
Holtville Unified School District

GRANTS (Def Rev)

	Program Name	Title I, Low Income	Migrant Ed (Regular)	Migrant Ed (Work Study)	Migrant Ed (Spch/Debate)	Migrant Ed (PAC)	Migrant Ed (Health)	Migrant Ed (School Read)	Migrant Ed (Summer 2022)	Migrant Ed (Summer 2023)	ESSA: School Improvement	ESSER II Fund
	Federal Catalog Number	84.01	84.011	84.011	84.011	84.011	84.011	84.011	84.011	84.011	84.010	84.425
	Resource Code	3010	3060	3060	3060	3060	3060	3060	3061	3061	3182	3212
	Revenue Object	8290	8285	8285	8285	8285	8285	8285	8285	8285	8290	8290
	Local Description	CDE Web	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	CDE Web	CDE Web
AWARD												
1	Prior Year Carryover	61,457.76	-	-	-	-	-	-	-	-	-	1,466,125.90
2a	Current Year Award	669,439.00	110,571.84	16,031.00	12,125.25	11,290.74	71,113.24	20,996.00	21,658.31	85,225.62	178,351.00	-
2b	Transferability (NCLB)	-	-	-	-	-	-	-	-	-	-	-
2c	Other Adjustments	-	56.55	4,939.38	(857.31)	957.91	(1,874.35)	578.86	-	(3,801.04)	-	-
2d	Adjust Currert Year Award (sum lines 2a, 2b, 2c)	669,439.00	110,628.39	20,970.38	11,267.94	12,248.65	69,238.89	21,574.86	21,658.31	81,424.58	178,351.00	-
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2d, & 3)	730,896.76	110,628.39	20,970.38	11,267.94	12,248.65	69,238.89	21,574.86	21,658.31	81,424.58	178,351.00	1,466,125.90

REVENUES												
5	Revenue Deferred from Prior Year	-	-	-	-	-	-	-	-	-	-	-
6	Cash Received in Current Year	449,141.53	93,381.60	20,970.38	11,267.94	12,248.65	69,238.89	21,574.86	21,658.31	16,705.60	44,588.00	774,199.90
7	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
8	Total Available (sum lines 5, 6, & 7)	449,141.53	93,381.60	20,970.38	11,267.94	12,248.65	69,238.89	21,574.86	21,658.31	16,705.60	44,588.00	774,199.90

EXPENDITURES												
9	Donor-Authorized Expenditures	631,558.56	110,628.39	20,970.38	11,267.94	12,248.65	69,238.89	21,574.86	21,658.31	76,857.64	-	583,129.63
10	Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	-	-	-
11	Total Expenditures (sum line 9 & 10)	631,558.56	110,628.39	20,970.38	11,267.94	12,248.65	69,238.89	21,574.86	21,658.31	76,857.64	-	583,129.63
12	Amounts Included in Line 6 above for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-

13	Calculation of Def Rev or A/P, & A/R amts (line 8 minus line 9 plus line 12)	(182,417.03)	(17,246.79)	-	(0.00)	-	-	-	-	(60,152.04)	44,588.00	191,070.27
a)	Deferred Revenue	-	-	-	-	-	-	-	-	-	44,588.00	191,070.27
b)	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-
c)	Accounts Receivable	182,417.03	17,246.79	-	0.00	-	-	-	-	60,152.04	-	-

14	Unused Grant Award Calculation (line 4 minus line 9)	99,338.20	-	-	-	-	-	-	-	4,566.94	178,351.00	882,996.27
15	If Carryover is allowed enter line 14 amt here	99,338.20	-	-	-	-	-	-	-	-	178,351.00	882,996.27

16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	631,558.56	110,628.39	20,970.38	11,267.94	12,248.65	69,238.89	21,574.86	21,658.31	76,857.64	-	583,129.63
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2022-23 General Fund CAT Form
Holtville Unified School District

GRANTS (Def Rev)

	Program Name	ESSER III Fund	ESSER III Fund (Learning Loss)	Fed ELO Grant ESSER II St Res	Fed ELO Grant GEER II	Fed ELO Grant ESSER III St Res	Fed ELO Grant ESSER III St Res	Special Ed IDEA: One-time	Special Ed IDEA	Carl Perkins Vocational Ed	Title IIA, Staff Development	Title IV, Student Support
	Federal Catalog Number	84.425	84.425U	84.425	84.425	84.425	84.425	84.027	84.027	84.048	84.367	84.424
	Resource Code	3213	3214	3216	3217	3218	3219	3305	3310	3550	4035	4127
	Revenue Object	8290	8290	8290	8290	8290	8290	8290	8181	8290	8290	8290
	Local Description	CDE Web	CDE Web	CDE Web	CDE Web	CDE Web	CDE Web	ICSELPA	ICSELPA	IVROP Award	CDE Web	CDE Web
AWARD												
1	Prior Year Carryover	4,125,277.89	843,404.33	177,969.00	40,846.00	116,015.00	199,990.00	-	-	-	36,552.20	45,216.34
2a	Current Year Award	-	-	-	-	-	-	-	244,774.06	19,614.00	78,866.00	57,549.00
2b	Transferability (NCLB)	-	-	-	-	-	-	-	-	-	-	-
2c	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
2d	Adjust Current Year Award (sum lines 2a, 2b, 2c)	-	-	-	-	-	-	-	244,774.06	19,614.00	78,866.00	57,549.00
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2d, & 3)	4,125,277.89	843,404.33	177,969.00	40,846.00	116,015.00	199,990.00	-	244,774.06	19,614.00	115,418.20	102,765.34

REVENUES												
5	Revenue Deferred from Prior Year	304,319.29	-	44,492.00	10,212.00	29,004.00	49,998.00	-	-	-	-	44,279.34
6	Cash Received in Current Year	653,785.00	51,610.93	57,308.00	14,846.00	42,166.00	71,987.00	(54,848.07)	-	-	105,648.88	34,470.00
7	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
8	Total Available (sum lines 5, 6, & 7)	958,104.29	51,610.93	101,800.00	25,058.00	71,170.00	121,985.00	(54,848.07)	-	-	105,648.88	78,749.34

EXPENDITURES												
9	Donor-Authorized Expenditures	371,338.00	285,130.95	81,214.00	20,216.45	57,420.57	98,282.70	-	244,774.06	19,614.00	94,133.05	100,273.16
10	Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	80,015.05	-	-	-
11	Total Expenditures (sum line 9 & 10)	371,338.00	285,130.95	81,214.00	20,216.45	57,420.57	98,282.70	-	324,789.11	19,614.00	94,133.05	100,273.16
12	Amounts Included in Line 6 above for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-

13	Calculation of Def Rev or A/P, & A/R amts (line 8 minus line 9 plus line 12)	586,766.29	(233,520.02)	20,586.00	4,841.55	13,749.43	23,702.30	(54,848.07)	(244,774.06)	(19,614.00)	11,515.83	(21,523.82)
a)	Deferred Revenue	586,766.29	-	20,586.00	4,841.55	13,749.43	23,702.30	-	-	-	11,515.83	-
b)	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-
c)	Accounts Receivable	-	233,520.02	-	-	-	-	54,848.07	244,774.06	19,614.00	-	21,523.82

14	Unused Grant Award Calculation (line 4 minus line 9)	3,753,939.89	558,273.38	96,755.00	20,629.55	58,594.43	101,707.30	-	-	-	21,285.15	2,492.18
15	If Carryover is allowed enter line 14 amt here	3,753,939.89	558,273.38	96,755.00	20,629.55	58,594.43	101,707.30	-	-	-	21,285.15	2,492.18

16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	371,338.00	285,130.95	81,214.00	20,216.45	57,420.57	98,282.70	-	244,774.06	19,614.00	94,133.05	100,273.16
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2022-23 General Fund CAT Form
Holtville Unified School District

GRANTS (Def Rev)

	Program Name	Title III, LEP	ARP - Homeless	USDA Comm Fac (HMS)	ASES (Finley)	ASES (HMS)	Univ PreK Planning Grant	CA Partner Acad (Imp)	CTE Incentive Grant	SWF (Pine/HMS) Round 2	SWF (Pine/HMS) Round 3	SWF (HHS) Round 2
	Federal Catalog Number	84.365	84.425	10.766	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Resource Code	4203	5634	5821	6010	6010	6053	6385	6387	6388	6388	6388
	Revenue Object	8290	8290	8285	8590	8677	8590	8590	8590	8677	8677	8677
	Local Description	CDE Web	CDE Web	USDA Grant Ltr	CDE Web	ICOE Award	CDE Web	Carryover	CDE Web	ICOE Award	ICOE Award	IVROP Award
AWARD												
1	Prior Year Carryover	26,075.52	829.00	-	75,011.30	48,225.30	120,276.00	41,305.05	53,748.74	4,608.08	12,200.00	16,407.29
2a	Current Year Award	95,249.00	-	-	210,629.18	186,345.20	91,944.00	-	123,429.00	0.40	-	-
2b	Transferability (NCLB)	-	-	-	-	-	-	-	-	-	-	-
2c	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
2d	Adjust Currert Year Award (sum lines 2a, 2b, 2c)	95,249.00	-	-	210,629.18	186,345.20	91,944.00	-	123,429.00	0.40	-	-
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2d, & 3)	121,324.52	829.00	-	285,640.48	234,570.50	212,220.00	41,305.05	177,177.74	4,608.48	12,200.00	16,407.29

REVENUES

5	Revenue Deferred from Prior Year	3,320.79	-	-	51,147.99	-	119,597.00	41,305.05	31,431.84	2,928.48	-	-
6	Cash Received in Current Year	63,809.00	829.00	(27,000.00)	210,629.09	188,431.73	92,623.00	-	117,908.90	1,680.00	8,540.00	16,407.29
7	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
8	Total Available (sum lines 5, 6, & 7)	67,129.79	829.00	(27,000.00)	261,777.08	188,431.73	212,220.00	41,305.05	149,340.74	4,608.48	8,540.00	16,407.29

EXPENDITURES

9	Donor-Authorized Expenditures	69,023.77	829.00	-	222,828.92	188,190.73	16,182.92	41,305.05	151,526.68	4,608.48	12,200.00	16,407.29
10	Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	-	-	-
11	Total Expenditures (sum line 9 & 10)	69,023.77	829.00	-	222,828.92	188,190.73	16,182.92	41,305.05	151,526.68	4,608.48	12,200.00	16,407.29
12	Amounts Included in Line 6 above for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-

13	Calculation of Def Rev or A/P, & A/R amts (line 8 minus line 9 plus line 12)	(1,893.98)	-	(27,000.00)	38,948.16	241.00	196,037.08	-	(2,185.94)	-	(3,660.00)	-
a)	Deferred Revenue	-	-	-	38,948.16	241.00	196,037.08	-	-	-	-	-
b)	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-
c)	Accounts Receivable	1,893.98	-	27,000.00	-	-	-	-	2,185.94	-	3,660.00	-

14	Unused Grant Award Calculation (line 4 minus line 9)	52,300.75	-	-	62,811.56	46,379.77	196,037.08	-	25,651.06	-	-	-
15	If Carryover is allowed enter line 14 amt here	52,300.75	-	-	62,811.56	46,379.77	196,037.08	-	25,651.06	-	-	-

16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	69,023.77	829.00	-	222,828.92	188,190.73	16,182.92	41,305.05	151,526.68	4,608.48	12,200.00	16,407.29
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2022-23 General Fund CAT Form
Holtville Unified School District

GRANTS (Def Rev)

	Program Name	SWF (HHS) Round 3	SWF (HHS) Round 4	SWF (HHS) Round 5	Ad Voc Ed Incentive Grnt	STRS On-Behalf						
	Federal Catalog Number	N/A	N/A	N/A	N/A	N/A						
	Resource Code	6388	6388	6388	7010	7690						
	Revenue Object	8677	8677	8677	8590	8590						
	Local Description	IVROP Award	IVROP Award	IVROP Award	CDE Award	Auditor Calcs						
AWARD												
1	Prior Year Carryover	69,736.00	70,321.00	-	-	-	-	-	-	-	-	-
2a	Current Year Award	30,000.00	-	71,240.00	38,250.00	976,178.00	-	-	-	-	-	-
2b	Transferability (NCLB)	-	-	-	-	-	-	-	-	-	-	-
2c	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
2d	Adjust Current Year Award (sum lines 2a, 2b, 2c)	30,000.00	-	71,240.00	38,250.00	976,178.00	-	-	-	-	-	-
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2d, & 3)	99,736.00	70,321.00	71,240.00	38,250.00	976,178.00	-	-	-	-	-	-

REVENUES												
5	Revenue Deferred from Prior Year	48,815.20	49,224.70	-	-	-	-	-	-	-	-	-
6	Cash Received in Current Year	-	-	49,868.00	21,188.00	976,178.00	-	-	-	-	-	-
7	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
8	Total Available (sum lines 5, 6, & 7)	48,815.20	49,224.70	49,868.00	21,188.00	976,178.00	-	-	-	-	-	-

EXPENDITURES												
9	Donor-Authorized Expenditures	97,402.67	41,247.32	-	32,150.00	976,178.00	-	-	-	-	-	-
10	Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	-	-	-
11	Total Expenditures (sum line 9 & 10)	97,402.67	41,247.32	-	32,150.00	976,178.00	-	-	-	-	-	-
12	Amounts Included in Line 6 above for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-

13	Calculation of Def Rev or A/P, & A/R amts (line 8 minus line 9 plus line 12)	(48,587.47)	7,977.38	49,868.00	(10,962.00)	-	-	-	-	-	-	-
a)	Deferred Revenue	-	7,977.38	49,868.00	-	-	-	-	-	-	-	-
b)	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-
c)	Accounts Receivable	48,587.47	-	-	10,962.00	-	-	-	-	-	-	-

14	Unused Grant Award Calculation (line 4 minus line 9)	2,333.33	29,073.68	71,240.00	6,100.00	-	-	-	-	-	-	-
15	If Carryover is allowed enter line 14 amt here	-	29,073.68	71,240.00	6,100.00	-	-	-	-	-	-	-

16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	97,402.67	41,247.32	-	32,150.00	976,178.00	-	-	-	-	-	-
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2022-23 General Fund CAT Form
Holtville Unified School District

ENTITLEMENT (REB)

	Program Name	Expand Learn Opp Program	Educator Effectiveness	Restr Lotto (Instruct Mater)	Sp Ed - State AB602	Sp Ed - Dispute Prevention	Sp Ed - Learning Recovery Suppt	Sp Ed - State Mental Hlth	Sp Ed - Early Intervent PS	Arts, Music, and Inst Mater BG	A-G Access/ Success Grant	A-G Learn Loss Mitig Grant
	Federal Catalog Number	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Resource Code	2600	6266	6300	6500	6536	6537	6546	6547	6762	7412	7413
	Revenue Object	8590	8590	8560	8792	8590	8590	8590	8590	8590	8590	8590
	Local Description	CDE Fund Exhib	State Controller	State Controller	ICSELPA	ICSELPA	ICSELPA	ICSELPA	ICSELPA	ICOE CBO Slide	CDE Award	CDE Award
AWARD												
1	Prior Year Restricted Ending Balance	303,079.94	417,390.16	71,921.00	-	9,300.12	47,064.88	-	68,707.00	-	297,757.87	57,842.31
2a	Current Year Award	1,549,034.00	-	171,445.06	571,863.96	-	-	75,209.51	30,829.00	923,294.00	-	-
2b	Other Adjustments	-	-	-	-	-	-	(52.44)	-	-	-	-
2c	Adj Curr Yr Award(Sum lines 2a & 2b)	1,549,034.00	-	171,445.06	571,863.96	-	-	75,157.07	30,829.00	923,294.00	-	-
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2, & 3)	1,852,113.94	417,390.16	243,366.06	571,863.96	9,300.12	47,064.88	75,157.07	99,536.00	923,294.00	297,757.87	57,842.31

REVENUES												
5	Cash Received in Current Year	1,549,034.00	-	123,809.21	571,863.96	-	(53,865.32)	(52.44)	30,829.00	489,033.00	-	-
6	Amounts Included in Line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-
7a	Accounts Receivable (line 2c minus lines 5 & 6)	-	-	47,635.85	-	-	53,865.32	75,209.51	-	434,261.00	-	-
7b	Non-Current Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
7c	Current Accounts Receivable (7a- 7b)	-	-	47,635.85	-	-	53,865.32	75,209.51	-	434,261.00	-	-
8	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
9	Total Available (sum of lines 5, 7c, & 8)	1,549,034.00	-	171,445.06	571,863.96	-	-	75,157.07	30,829.00	923,294.00	-	-

EXPENDITURES												
10	Donor-Authorized Expenditures	1,354,171.25	142,449.10	185,929.26	571,863.96	9,300.12	47,064.88	75,157.07	52,033.05	539,507.51	110,446.15	57,740.50
11	Non Donor-Authorized Expenditures	-	-	-	958,598.63	-	-	2,722.82	-	-	-	-
12	Total Expenditures (line 10 plus line 11)	1,354,171.25	142,449.10	185,929.26	1,530,462.59	9,300.12	47,064.88	77,879.89	52,033.05	539,507.51	110,446.15	57,740.50

RESTRICTED ENDING BALANCE												
13	Current Year (line 4 minus line 10)	497,942.69	274,941.06	57,436.80	-	-	-	-	47,502.95	383,786.49	187,311.72	101.81

2022-23 General Fund CAT Form
Holtville Unified School District

ENTITLEMENT (REB)

	Program Name	ELO Grant	ELO Grant (Paraprof)	Learning Recovery	Low Perf Student Block	Water Board Drinking Water Grant	Ethnic Studies Block Grant	School Bus Grant (CEC)	Ongoing & Routine Maint	SISC Safety (Dept 3601)	IID Zero Emmissions (Dept 8527)	ICAPC Bus Grant (Dept 8536)
	Federal Catalog Number	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Resource Code	7425	7426	7435	7510	7810 dept 8528	7810	7810 dept 3600	8150	9010	9010	9010
	Revenue Object	8590	8590	8590	8590	8590	8590	8590	8980	8699	8699	8699
	Local Description	CDE Award	CDE Award	ICOE CBO Slide	CDE Award	Watr Brd Web	CDE Web	PY Activity	GF UR Contrib	SISC Credits	IID Grant	ICAPC Grant
AWARD												
1	Prior Year Restricted Ending Balance	542,639.18	100,761.82	-	27,972.00	51,473.87	-	-	-	-	37,368.90	-
2a	Current Year Award	-	-	2,434,695.00	-	(30,830.58)	14,343.00	5,636.70	-	1,510.64	-	202,274.08
2b	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
2c	Adj Curr Yr Award (Sum lines 2a & 2b)	-	-	2,434,695.00	-	(30,830.58)	14,343.00	5,636.70	-	1,510.64	-	202,274.08
3	Required Matching Funds/Other	-	1.00	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2, & 3)	542,639.18	100,762.82	2,434,695.00	27,972.00	20,643.29	14,343.00	5,636.70	-	1,510.64	37,368.90	202,274.08

REVENUES												
5	Cash Received in Current Year	-	-	2,434,695.00	-	(30,830.58)	14,343.00	5,636.70	-	1,510.64	-	202,274.08
6	Amounts Included in Line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-
7a	Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-	-	-	-	-	-
7b	Non-Current Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
7c	Current Accounts Receivable (7a-7b)	-	-	-	-	-	-	-	-	-	-	-
8	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
9	Total Available (sum of lines 5, 7c, & 8)	-	-	2,434,695.00	-	(30,830.58)	14,343.00	5,636.70	-	1,510.64	-	202,274.08

EXPENDITURES												
10	Donor-Authorized Expenditures	234,411.25	-	161,045.78	27,972.00	20,643.29	-	5,636.70	-	1,510.64	(5,636.70)	202,274.08
11	Non Donor-Authorized Expenditures	-	-	-	-	250.00	-	-	904,351.31	-	-	13,582.50
12	Total Expenditures (line 10 plus line 11)	234,411.25	-	161,045.78	27,972.00	20,893.29	-	5,636.70	904,351.31	1,510.64	(5,636.70)	215,856.58

RESTRICTED ENDING BALANCE												
13	Current Year (line 4 minus line 10)	308,227.93	100,762.82	2,273,649.22	-	-	14,343.00	-	-	-	43,005.60	-

2022-23 General Fund CAT Form
Holtville Unified School District

ENTITLEMENT (REB)

Program Name		GATE Theater (Dept 2497)	Pine Paving Proj Grt (Dept 8529)	Pine Ipad Acct (Dept 9107)	HMS Scoreboard Fd (Dept 8526)	HHS ASB Donation (Dept 9000)	HHS Robotics Fund (Dept 9000)	HHS Robotics Yr 2 (Dept 9000)	HHS EcoChallenge (Dept 9001)	HHS Ag Donation Acct (Dept 9xxx)	Girls Basketball (Dept 2497)	Baseball (Dept 2497)
Federal Catalog Number		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Resource Code		9010-1435	9010-8529	9010-1110	9010-8500	9010-1303	9010-1545	9010-1545	9010-1545	9010-3801	9010-1307	9010-1310
Revenue Object		8699	8699	8699	8699	8699	8699	8699	8699	8699	8699	8699
Local Description		Local Donations	Local Donation	IID Grant	Donations	Local Donations	IID Donation	IID Donation	Local Donation	Local Donation	Local Donation	Local Donation
AWARD												
1	Prior Year Restricted Ending Balance	832.80	173,661.25	6,508.32	2,917.44	1,700.00	3,664.32	12,500.00	2,000.00	1,296.73	-	2,078.25
2a	Current Year Award	-	-	-	-	-	-	-	-	-	2,000.00	2,600.00
2b	Other Adjustments	-	(22,800.00)	-	-	-	-	-	-	-	-	-
2c	Adj Curr Yr Award(Sum lines 2a & 2b)	-	(22,800.00)	-	-	-	-	-	-	-	2,000.00	2,600.00
3	Required Matching Funds/Other	-	-	-	-	(1,700.00)	-	-	-	1,700.00	-	0.21
4	Total Available Award (sum lines 1, 2, & 3)	832.80	150,861.25	6,508.32	2,917.44	-	3,664.32	12,500.00	2,000.00	2,996.73	2,000.00	4,678.46

REVENUES												
5	Cash Received in Current Year	-	(22,800.00)	-	-	-	-	-	-	-	2,000.00	2,600.00
6	Amounts Included in Line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-
7a	Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-	-	-	-	-	-
7b	Non-Current Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
7c	Current Accounts Receivable (7a-7b)	-	-	-	-	-	-	-	-	-	-	-
8	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
9	Total Available (sum of lines 5, 7c, & 8)	-	(22,800.00)	-	-	-	-	-	-	-	2,000.00	2,600.00

EXPENDITURES												
10	Donor-Authorized Expenditures	-	150,861.25	6,508.32	-	-	-	-	-	2,996.73	-	3,315.99
11	Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	-	-	-
12	Total Expenditures (line 10 plus line 11)	-	150,861.25	6,508.32	-	-	-	-	-	2,996.73	-	3,315.99

RESTRICTED ENDING BALANCE												
13	Current Year (line 4 minus line 10)	832.80	-	-	2,917.44	-	3,664.32	12,500.00	2,000.00	-	2,000.00	1,362.47

2022-23 General Fund CAT Form
Holtville Unified School District

ENTITLEMENT (REB)

Program Name		Boys' Golf (Dept 2497)	Football (Dept 2497)	Boys Soccer (Dept 2497)	Wrestling (Dept 2497)	HHS CTE (Dept 9000)	SWHS Campus Beautification (Dept 9000)	LEA Billing Option	RDA Facility Funds			
Federal Catalog Number		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A			
Resource Code		9010-1321	9010-1325	9010-1337	9010-1360	9010-1110,3800	9010-8400	9056	9140			
Revenue Object		8699	8699	8699	8699	8699	8699	8699	8625			
Local Description		Local Donation	Local Donation	Local Donation	Local Donation	Local Donation	Local Donation	Actual Receipts	RDA PassThru			
AWARD												
1	Prior Year Restricted Ending Balance	0.02	0.19	-	-	647.44	87.36	77,393.96	2,983.50	-	-	-
2a	Current Year Award	-	-	1,000.00	100.00	-	-	75,381.39	170,901.68	-	-	-
2b	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
2c	Adj Curr Yr Award(Sum lines 2a & 2b)	-	-	1,000.00	100.00	-	-	75,381.39	170,901.68	-	-	-
3	Required Matching Funds/Other	(0.02)	(0.19)	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2, & 3)	-	-	1,000.00	100.00	647.44	87.36	152,775.35	173,885.18	-	-	-

REVENUES												
5	Cash Received in Current Year	-	-	1,000.00	100.00	-	-	75,381.39	170,901.68	-	-	-
6	Amounts Included in Line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-
7a	Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-	-	-	-	-	-
7b	Non-Current Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
7c	Current Accounts Receivable (7a-7b)	-	-	-	-	-	-	-	-	-	-	-
8	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
9	Total Available (sum of lines 5, 7c, & 8)	-	-	1,000.00	100.00	-	-	75,381.39	170,901.68	-	-	-

EXPENDITURES												
10	Donor-Authorized Expenditures	-	-	982.02	-	647.44	-	17,028.97	173,885.18	-	-	-
11	Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	-	-	-
12	Total Expenditures (line 10 plus line 11)	-	-	982.02	-	647.44	-	17,028.97	173,885.18	-	-	-

RESTRICTED ENDING BALANCE												
13	Current Year (line 4 minus line 10)	-	-	17.98	100.00	-	87.36	135,746.38	-	-	-	-

2022-23 General Fund CAT Form
Holtville Unified School District

CAT FORM SUMMARY								
Deferred Revenue (Restricted 9650 Obj) Total	Accounts Receivable (Restricted 9200 Obj) Total	Non-Donor Auth Expenditure	Contributed Matching Funds	Contribution Total (8980)	Restricted Ending Balance	Expenditures Total	Accounts Payable Total	Revenues Total
1,189,891.29	1,539,356.90	1,959,520.31	-	1,959,520.31	4,350,240.84	10,910,877.12	-	10,630,580.41

(Fund 01, Restricted Only -Input here 8000's)	10,630,580.41	Total Revenues without accruals	-
(Fund 01, Restricted Only -Input here 1000-7000's)	10,910,877.12	Total Expenditures	-
	(280,296.71)	Difference	

Difference

(280,296.71)	Difference
1,189,891.29	Deferred Rev.
1,959,520.31	Non Donor Authorized Expenditures
1,539,356.90	Accts. Rec.
-	Accts. Payable
2,028,689.21	Total

(Run GL, Fund 01, Restricted Only for 7/1 object 9791, 9795, 9793)	2,028,689.21	Total
	2,321,551.63	Prior Year Rest. Ending Balance
	4,350,240.84	Form 01 Restricted Ending Balance

4,350,240.84	CAT Restricted Ending Balance
4,350,240.84	Form 01 Restricted Ending Balance
-	Difference (should always balance to \$0)

NOTES:

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2021-22 Actual			2022-23 Actual		
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	11,631,567.72		11,631,567.72			12,717,412.95
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,475.21		1,475.21			1,499.63
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2021-22			Adjustments to 2022-23		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2022-23 P2 Report			2023-24 P2 Estimate		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	1,499.63		1,499.63	1,499.63		1,499.63
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)			1,499.63			1,499.63
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2022-23 Actual			2023-24 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	28,074.28		28,074.28	28,074.00		28,074.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	3,848,826.59		3,848,826.59	3,848,827.00		3,848,827.00
5. Unsecured Roll Taxes (Object 8042)	366,150.23		366,150.23	366,150.00		366,150.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	37,251.13		37,251.13	37,251.00		37,251.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,054,678.00)		(1,054,678.00)	(1,054,678.00)		(1,054,678.00)
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)	302,587.54		302,587.54	171,000.00		171,000.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	3,528,211.77	0.00	3,528,211.77	3,396,624.00	0.00	3,396,624.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	3,528,211.77	0.00	3,528,211.77	3,396,624.00	0.00	3,396,624.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			361,458.65			397,531.04
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	904,351.31		904,351.31	1,033,111.49		1,033,111.49
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	904,351.31	0.00	1,265,809.96	1,033,111.49	0.00	1,430,642.53
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	18,423,359.00		18,423,359.00	20,022,338.00		20,022,338.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(420.67)		(420.67)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	18,422,938.33	0.00	18,422,938.33	20,022,338.00	0.00	20,022,338.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	33,432,547.47		33,432,547.47	36,685,850.16		36,685,850.16

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	92,592.05		92,592.05	200,000.00		200,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2022-23 Actual			2023-24 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			11,631,567.72			12,717,412.95
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0166			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			12,717,412.95			13,282,066.08
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,528,211.77			3,396,624.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			179,955.60			179,955.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			10,455,011.14			11,316,084.61
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			10,455,011.14			11,316,084.61
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			38,834.34			80,648.85
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,567,046.11			3,477,272.85
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			10,416,176.80			11,235,435.77
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,567,046.11			
b. State Subventions (Line D8)			10,416,176.80			
c. Less: Excluded Appropriations (Line C23)			1,265,809.96			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			12,717,412.95			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit						
	2022-23 Actual			2023-24 Budget		

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)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	13,373.23	0.00	1,683,312.57	0.00	215,856.58
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	Description						
0001	Pre-Kindergarten						
1110	Regular Education, K-12		10.75		82.50		36,910.00
3100	Alternative Schools						
3200	Continuation Schools		.75		.50		
3300	Independent Study Centers						
3400	Opportunity Schools						
3550	Community Day Schools						
3700	Specialized Secondary Programs						
3800	Career Technical Education				5.50		
4110	Regular Education, Adult		.50		.50		
4610	Adult Independent Study Centers						
4620	Adult Correctional Education						
4630	Adult Career Technical Education						
4760	Bilingual						
4850	Migrant Education						
5000-5999	Special Education (allocated to 5001)				9.00		4,752.00
6000	ROC/P						
Other Goals	Description						
7110	Nonagency - Educational				.50		
7150	Nonagency - Other						
8100	Community Services						
8500	Child Care and Development Services						
Other Funds	Description						
--	Adult Education (Fund 11)						
--	Child Development (Fund 12)						
--	Cafeteria (Funds 13 & 61)						
C. Total Allocation Factors		0.00	0.00	12.00	0.00	98.50	0.00
							41,662.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	20,111,487.25	1,613,097.09	21,724,584.34	1,765,553.07		23,490,137.41
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	241,363.21	9,380.56	250,743.77	20,377.90		271,121.67
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,035,644.12	93,992.07	1,129,636.19	91,805.33		1,221,441.52
4110	Regular Education, Adult	218.87	9,101.95	9,320.82	757.50		10,078.32
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	2,022,539.01	178,425.98	2,200,964.99	178,872.03		2,379,837.02
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	682,634.30	8,544.73	691,179.03	56,172.00		747,351.03
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					18,283.66	18,283.66
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					2,297,044.55	2,297,044.55
----	Other Outgo					1,227,380.54	1,227,380.54
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	123,540.73		123,540.73
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(47,437.54)		(47,437.54)
----	Total General Fund and Charter Schools Funds Expenditures	24,093,886.76	1,912,542.38	26,006,429.14	2,189,641.02	3,542,708.75	31,738,778.91

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	13,721,615.59	755,921.95	379,707.02	1,352,573.16	1,792,683.73	763,970.82	532,149.69			812,865.29	0.00	20,111,487.25
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	94,312.57	0.00	527.36	88,120.30	58,065.21	0.00	0.00			337.77	0.00	241,363.21
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	1,019,002.62	0.00	0.00	0.00	0.00	0.00	16,641.50			0.00	0.00	1,035,644.12
4110	Regular Education, Adult	218.87	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	218.87
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4830	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	1,658,313.09	190,533.25	0.00	0.00	139,349.76	34,342.91	0.00			0.00	0.00	2,022,539.01
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	496,705.09	0.00	76,976.70	12,080.00	81,436.11	0.00	0.00	0.00	0.00	15,436.40	0.00	682,634.30
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		16,990,167.83	946,455.20	457,211.08	1,452,773.46	2,071,534.81	798,313.73	548,791.19	0.00	0.00	828,639.46	0.00	24,093,886.76

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	11,980.19	1,409,881.09	191,235.81	1,613,097.09
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	835.83	8,544.73	0.00	9,380.56
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	93,992.07	0.00	93,992.07
4110	Regular Education, Adult	557.22	8,544.73	0.00	9,101.95
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	153,805.21	24,620.77	178,425.98
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	8,544.73	0.00	8,544.73
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		13,373.24	1,683,312.56	215,856.58	1,912,542.38

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	450,214.30
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	17,149.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,180,542.90
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	589,172.36
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,237,078.56
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	24,093,886.76
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,912,542.38
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	26,006,429.14
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	221,955.32
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,298,175.17
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,520,130.49
D.	Total Direct Charged and Allocated Costs (B3 + C5)	27,526,559.63
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	8.13%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	18,283.66				18,283.66
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			2,297,044.55		2,297,044.55
Other Outgo (Objects 1000 - 7999)				1,227,380.54	1,227,380.54
Total Other Costs	18,283.66	0.00	2,297,044.55	1,227,380.54	3,542,708.75

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) 947,825.95
- 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) 22,411,886.32

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) 4.23%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 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) 1,179,032.26
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 480,479.47

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	17,149.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	105,488.42
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,782,149.15
9. Carry-Forward Adjustment (Part IV, Line F)	147,108.34
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,929,257.49
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	16,978,024.57
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,869,812.97
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,711,139.20
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	548,791.19
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)	450,214.30
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,510.64
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,388,327.73
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	395,494.52
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	221,955.32
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)	689,795.90
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)	27,255,066.34
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.54%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.08%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	1,782,149.15
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(37,893.93)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.86%) times Part III, Line B19); zero if negative	147,108.34
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.86%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.86%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	147,108.34
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	147,108.34

Approved indirect cost rate: 5.86%
Highest rate used in any program: 5.86%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	890,313.98	52,172.40	5.86%
01	3010	596,597.92	34,960.64	5.86%
01	3060	232,347.72	13,581.39	5.85%
01	3061	93,279.56	5,236.39	5.61%
01	3214	269,347.21	15,783.74	5.86%
01	4035	88,922.21	5,210.84	5.86%
01	4127	94,722.43	5,550.73	5.86%
01	4203	67,670.36	1,353.41	2.00%
01	6010	392,266.49	18,753.16	4.78%
01	6053	15,287.10	895.82	5.86%
01	6266	135,261.63	7,187.47	5.31%
01	6385	39,301.32	2,003.73	5.10%
01	6387	143,138.75	8,387.93	5.86%
01	6388	165,272.55	6,593.21	3.99%
01	6536	9,150.44	149.68	1.64%
01	6537	44,595.50	2,469.38	5.54%
01	6547	49,152.70	2,880.35	5.86%
01	6762	509,642.46	29,865.05	5.86%
01	7412	104,332.28	6,113.87	5.86%
01	7413	54,544.21	3,196.29	5.86%
01	7435	155,696.08	5,349.70	3.44%
11	6391	214,412.32	10,720.62	5.00%
13	5310	686,297.53	36,716.92	5.35%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		71,921.00	71,921.00
2. State Lottery Revenue	8560	350,724.16		171,445.06	522,169.22
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)		350,724.16	0.00	243,366.06	594,090.22
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	261,509.15		0.00	261,509.15
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	89,215.01		0.00	89,215.01
4. Books and Supplies	4000-4999	0.00		171,537.30	171,537.30
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			14,391.96	14,391.96
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		350,724.16	0.00	185,929.26	536,653.42
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	57,436.80	57,436.80
D. COMMENTS:					
The amount expended in 2022-23 represents subscription costs for online learning programs, an allowable expenditure under Restricted Lotto guidelines.					

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.

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	31,738,778.91
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,081,398.01
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	1,519,337.99
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	103,192.36
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	933,885.18
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	371,742.49
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>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				2,928,158.02
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p style="text-align: center;">All</p>	<p style="text-align: center;">All</p>	<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	0.00
<p>2. Expenditures to cover deficits for student body activities</p>			<p>Manually entered. Must not include expenditures in lines A or D1.</p>	
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				25,729,222.88
<p>Section II - Expenditures Per ADA</p>				<p>2022-23 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				1,498.77
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				17,166.89

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	20,859,480.62	14,112.17
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)	20,859,480.62	14,112.17
B. Required effort (Line A.2 times 90%)	18,773,532.56	12,700.95
C. Current year expenditures (Line I.E and Line II.B)	25,729,222.88	17,166.89
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

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
	UNDUPLICATED PUPIL COUNT								160.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,034,389.06		1,034,389.06
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	317,596.73		317,596.73
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	540,193.33		540,193.33
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	49,966.66		49,966.66
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	80,393.23		80,393.23
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	2,022,539.01	0.00	2,022,539.01
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,619.06		2,619.06
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	178,425.98							178,425.98
	Total Indirect Costs and PCR Allocations	178,425.98	0.00	0.00	0.00	0.00	2,619.06	0.00	181,045.04
	TOTAL COSTS	178,425.98	0.00	0.00	0.00	0.00	2,025,158.07	0.00	2,203,584.05
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	615.00		615.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	246,856.23		246,856.23
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	87,067.59		87,067.59
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	334,538.82	0.00	334,538.82
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	0.00	0.00	0.00	0.00	0.00	334,538.82	0.00	334,538.82
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								80,015.05
	TOTAL COSTS								254,523.77

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,033,774.06		1,033,774.06
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	70,740.50		70,740.50
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	453,125.74		453,125.74
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	49,966.66		49,966.66
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	80,393.23		80,393.23
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,688,000.19	0.00	1,688,000.19
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,619.06		2,619.06
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	178,425.98							178,425.98
	Total Indirect Costs and PCR Allocations	178,425.98	0.00	0.00	0.00	0.00	2,619.06	0.00	181,045.04
	TOTAL BEFORE OBJECT 8980	178,425.98	0.00	0.00	0.00	0.00	1,690,619.25	0.00	1,869,045.23
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								80,015.05
	TOTAL COSTS								1,949,060.28
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	13,577.82		13,577.82
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	4,725.09		4,725.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	16,385.75		16,385.75
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	34,688.66	0.00	34,688.66
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	0.00	0.00	0.00	0.00	0.00	34,688.66	0.00	34,688.66
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								80,015.05

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
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)								958,598.63
	TOTAL COSTS								1,073,302.34

* 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	1,517,051.45	812,593.56
2. Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)	1,517,051.45	812,593.56
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	161.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)	161.00	

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

SELPA: (??)

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

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

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 2021-22	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	2,203,584.05		
b. Less: Expenditures paid from federal sources	254,523.77		
c. Expenditures paid from state and local sources	1,949,060.28	1,517,051.45	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,517,051.45	
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	1,949,060.28	1,517,051.45	432,008.83
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.			
	Actual	Comparison Year	
	FY 2022-23	FY 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 state and local expenditures.			
a. Total special education expenditures	2,203,584.05		
b. Less: Expenditures paid from federal sources	254,523.77		
c. Expenditures paid from state and local sources	1,949,060.28	1,517,051.45	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,517,051.45	
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	1,949,060.28	1,517,051.45	
d. Special education unduplicated pupil count	160.00	161.00	
e. Per capita state and local expenditures (A2c/A2d)	12,181.63	9,422.68	2,758.95

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

SELPA: (??)

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

B. LOCAL EXPENDITURES ONLY METHOD

	Actual	Comparison Year	
	FY 2022-23	FY 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	1,073,302.34	812,593.56	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		812,593.56	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,073,302.34	812,593.56	260,708.78

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	Comparison Year	
	FY 2022-23	FY 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	1,073,302.34	812,593.56	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		812,593.56	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,073,302.34	812,593.56	
b. Special education unduplicated pupil count	160.00	161.00	
c. Per capita local expenditures(B2a/ B2b)	6,708.14	5,047.16	1,660.97

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 .

John-Paul Wells

Contact Name

Assistant Superintendent

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

SELPA: (??)

Title

Email Address

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
	UNDUPLICATED PUPIL COUNT								160.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,081,667.17		1,081,667.17
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	332,053.69		332,053.69
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	591,455.33		591,455.33
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	11,673.00		11,673.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	2,016,849.19	0.00	2,016,849.19
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 COSTS	0.00	0.00	0.00	0.00	0.00	2,016,849.19	0.00	2,016,849.19
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,079,587.17		1,079,587.17
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	60,647.00		60,647.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	491,806.95		491,806.95
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	11,673.00		11,673.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,643,714.12	0.00	1,643,714.12
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	0.00	0.00	0.00	0.00	0.00	1,643,714.12	0.00	1,643,714.12
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								128,361.07
	TOTAL COSTS								1,772,075.19
	LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)								

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	12,500.00		12,500.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	4,554.54		4,554.54	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	17,054.54	0.00	17,054.54	
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	0.00	0.00	0.00	0.00	0.00	17,054.54	0.00	17,054.54	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									128,361.07
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)									971,272.56
	TOTAL COSTS									1,116,688.17

* 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
	UNDUPLICATED PUPIL COUNT									160.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,034,389.06	0.00		1,034,389.06
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	317,596.73	0.00		317,596.73
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	540,193.33	0.00		540,193.33
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	49,966.66	0.00		49,966.66
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	80,393.23	0.00		80,393.23
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	0.00	0.00	0.00	0.00	0.00	2,022,539.01	0.00	0.00	2,022,539.01
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,619.06	0.00		2,619.06
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)	178,425.98								178,425.98
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,619.06	0.00	0.00	2,619.06
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	2,025,158.07	0.00	0.00	2,025,158.07
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	615.00	0.00		615.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	246,856.23	0.00		246,856.23
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	87,067.59	0.00		87,067.59
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		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	0.00	0.00	0.00	0.00	0.00	334,538.82	0.00	0.00	334,538.82
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	0.00	0.00	0.00	0.00	0.00	334,538.82	0.00	0.00	334,538.82
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									80,015.05
	TOTAL COSTS									254,523.77

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,033,774.06	0.00		1,033,774.06
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	70,740.50	0.00		70,740.50
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	453,125.74	0.00		453,125.74
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	49,966.66	0.00		49,966.66
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	80,393.23	0.00		80,393.23
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	0.00	0.00	0.00	0.00	0.00	1,688,000.19	0.00	0.00	1,688,000.19
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,619.06	0.00		2,619.06
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)	178,425.98								178,425.98
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,619.06	0.00	0.00	2,619.06
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,690,619.25	0.00	0.00	1,690,619.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									80,015.05
	TOTAL COSTS									1,770,634.30
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	13,577.82	0.00		13,577.82
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	4,725.09	0.00		4,725.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	16,385.75	0.00		16,385.75
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	0.00	0.00	0.00	0.00	0.00	34,688.66	0.00	0.00	34,688.66
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	0.00	0.00	0.00	0.00	0.00	34,688.66	0.00	0.00	34,688.66

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)									80,015.05
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)									958,598.63
	TOTAL COSTS									1,073,302.34

* 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: (??)

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:

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

SELPA: (??)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	2,016,849.19		
b. Less: Expenditures paid from federal sources	244,774.00		
c. Expenditures paid from state and local sources	1,772,075.19	1,949,060.28	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,949,060.28	
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	1,772,075.19	1,949,060.28	(176,985.09)
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.			
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	2,016,849.19		
b. Less: Expenditures paid from federal sources	244,774.00		
c. Expenditures paid from state and local sources	1,772,075.19	1,949,060.28	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,949,060.28	
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	1,772,075.19	1,949,060.28	
d. Special education unduplicated pupil count	160.00	160.00	
e. Per capita state and local expenditures (A2c/A2d)	11,075.47	12,181.63	(1,106.16)
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: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget	Comparison Year	Difference
	FY 2023-24	FY 2022-23	
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	1,116,688.17	1,073,302.34	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,073,302.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,116,688.17	1,073,302.34	43,385.83
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.			

	Budget	Comparison Year	Difference
	FY 2023-24	FY 2022-23	
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	1,116,688.17	1,073,302.34	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,073,302.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,116,688.17	1,073,302.34	
b. Special education unduplicated pupil count	160.00	160.00	
c. Per capita local expenditures (B2a/B2b)	6,979.30	6,708.14	271.16
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.			

John-Paul Wells

Contact Name
Assistant Superintendent

Title

760-356-2974

Telephone Number
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Email Address

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	153,012.00		153,012.00			153,012.00
Work in Progress	4,834,793.00		4,834,793.00	2,959,194.00	4,541,453.00	3,252,534.00
Total capital assets not being depreciated	4,987,805.00	0.00	4,987,805.00	2,959,194.00	4,541,453.00	3,405,546.00
Capital assets being depreciated:						
Land Improvements	2,796,524.00		2,796,524.00	310,678.00		3,107,202.00
Buildings	29,690,560.00		29,690,560.00	4,810,177.00		34,500,737.00
Equipment	3,663,632.00		3,663,632.00	537,442.00		4,201,074.00
Total capital assets being depreciated	36,150,716.00	0.00	36,150,716.00	5,658,297.00	0.00	41,809,013.00
Accumulated Depreciation for:						
Land Improvements	(1,364,059.00)		(1,364,059.00)	(125,645.00)		(1,489,704.00)
Buildings	(12,176,341.00)		(12,176,341.00)	(828,817.00)		(13,005,158.00)
Equipment	(1,944,871.00)		(1,944,871.00)	(130,646.00)		(2,075,517.00)
Total accumulated depreciation	(15,485,271.00)	0.00	(15,485,271.00)	(1,085,108.00)	0.00	(16,570,379.00)
Total capital assets being depreciated, net excluding lease and subscription assets	20,665,445.00	0.00	20,665,445.00	4,573,189.00	0.00	25,238,634.00
Lease Assets		177,908.00	177,908.00	318,851.00		496,759.00
Accumulated amortization for lease assets		(129,386.00)	(129,386.00)	(155,462.00)		(284,848.00)
Total lease assets, net	0.00	48,522.00	48,522.00	163,389.00	0.00	211,911.00
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	25,653,250.00	48,522.00	25,701,772.00	7,695,772.00	4,541,453.00	28,856,091.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			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
2022-23 Unaudited Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	16,355,759.00	5,306.00	16,361,065.00	2,347,480.00	533,230.00	18,175,315.00	663,224.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	3,734,620.00		3,734,620.00		356,920.00	3,377,700.00	219,200.00
Leases Payable		49,505.00	49,505.00	392,558.00	186,003.00	256,060.00	104,367.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	20,468,160.00	(8,003,496.00)	12,464,664.00	7,559,908.00		20,024,572.00	
Total/Net OPEB Liability	1,171,721.00	502,076.00	1,673,797.00	236,386.00		1,910,183.00	
Compensated Absences Payable	6,385.00		6,385.00		6,385.00	0.00	0.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	41,736,645.00	(7,446,609.00)	34,290,036.00	10,536,332.00	1,082,538.00	43,743,830.00	986,791.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(47,437.54)				
Other Sources/Uses Detail					0.00	933,885.18		
Fund Reconciliation							72,437.54	629,963.11
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	10,720.62	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							15,212.27	35,720.62
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	36,716.92	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	36,716.92
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							29,300.00	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					500,000.00	0.00		
Fund Reconciliation							500,000.00	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								

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				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					433,885.18	0.00		
Fund Reconciliation							85,450.84	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								

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				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	47,437.54	(47,437.54)	933,885.18	933,885.18	702,400.65	702,400.65

Holtville Unified School District Cashflow Statement 2023-24

	Object	Projected Yr Totals	July	August	September	October	November	December	January	February	March	April	May	June	Total	Accruals
A. BEGINNING CASH	9110		13,431,300.43	13,013,893.84	10,863,208.24	9,970,255.12	10,104,446.13	10,385,945.68	12,196,069.56	13,302,833.73	12,999,771.90	12,421,710.07	14,603,428.93	14,008,637.32		
B. RECEIPTS																
LCCF Revenue Sources																
Principal Apportionment	8010-8019	20,022,338.00	764,582.00	1,001,116.90	1,802,010.42	1,802,010.42	1,802,010.42	1,802,010.42	1,802,010.42	1,802,010.42	1,802,010.42	1,802,010.42	1,802,010.42	2,038,545.32	20,022,338.00	-
Property Taxes	8020-8079	3,225,624.00	-	-	-	-	-	359,561.38	1,663,185.71	9,826.00	-	-	58,270.22	-	3,225,624.00	-
Miscellaneous Funds	8080-8099	(8,025.00)	-	(802.50)	(722.25)	(722.25)	(722.25)	(722.25)	(722.25)	(722.25)	(722.25)	(722.25)	(722.25)	(722.25)	(8,025.00)	-
Federal Revenues	8100-8299	7,162,681.01	-	-	1,000,000.00	1,500,000.00	-	-	-	1,500,000.00	-	-	1,500,000.00	-	5,500,000.00	1,662,681.01
Other State Revenues	8300-8599	4,945,173.70	89,504.00	90,000.00	200,000.00	150,000.00	500,000.00	750,000.00	500,000.00	500,000.00	300,000.00	250,000.00	250,000.00	-	3,579,504.00	1,365,669.70
Other Local Revenues	8600-8799	1,338,058.45	33,358.42	30,000.00	50,000.00	434,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	15,000.00	912,358.42	425,700.03
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		36,685,850.16	887,444.42	1,120,314.40	3,051,288.17	3,885,288.17	2,710,849.55	4,264,473.88	3,861,114.17	2,351,288.17	2,151,288.17	4,736,068.86	2,159,558.39	2,052,823.07	33,231,799.42	3,454,050.74
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	14,013,143.91	147,811.70	1,208,000.00	1,208,000.00	1,208,000.00	1,208,000.00	1,208,000.00	1,208,000.00	1,208,000.00	1,208,000.00	1,208,000.00	1,208,000.00	1,500,000.00	13,727,811.70	285,332.21
Classified Salaries	2000-2999	4,975,516.22	194,072.80	361,000.00	361,000.00	361,000.00	361,000.00	361,000.00	361,000.00	361,000.00	361,000.00	361,000.00	361,000.00	400,000.00	4,204,072.80	771,443.42
Employee Benefits	3000-3999	8,154,564.29	136,442.53	570,000.00	570,000.00	570,000.00	570,000.00	570,000.00	570,000.00	570,000.00	570,000.00	570,000.00	570,000.00	750,000.00	6,586,442.53	1,568,121.76
Books and Supplies	4000-4999	1,922,074.66	34,744.48	283,000.00	150,000.00	150,000.00	100,000.00	100,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	50,000.00	1,567,744.48	354,330.18
Services	5000-5999	3,340,646.84	128,668.29	598,000.00	300,000.00	225,000.00	175,000.00	150,000.00	200,000.00	200,000.00	275,000.00	150,000.00	200,000.00	250,000.00	2,849,668.29	490,978.55
Capital Outlay	6000-6599	6,448,719.65	-	336,000.00	500,000.00	250,000.00	250,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	250,000.00	250,000.00	2,586,000.00	3,862,719.65
Other Outgo	7000-7499	181,997.51	10,297.00	-	15,350.00	15,350.00	15,350.00	15,350.00	15,350.00	15,350.00	15,350.00	15,350.00	15,350.00	15,818.91	164,265.91	17,731.60
Interfund Transfers Out	7600-7629	931,000.00	-	-	-	130,000.00	-	-	100,000.00	-	-	-	-	701,000.00	931,000.00	-
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		39,967,663.08	650,036.80	3,356,000.00	3,104,350.00	2,909,350.00	2,679,350.00	2,554,350.00	2,754,350.00	2,654,350.00	2,729,350.00	2,554,350.00	2,754,350.00	3,916,818.91	32,617,005.71	7,350,657.37
D. BALANCE SHEET ITEMS																
Assets and Deferred Outflows																
Cash Not In Treasury	9111-9199	(359,221.59)	-	-	-	(384,221.59)	-	-	-	-	-	-	-	-	(384,221.59)	25,000.00
Accounts Receivable	9200-9299	1,751,186.55	372,296.05	160,000.00	500,000.00	250,000.00	250,000.00	100,000.00	-	-	-	-	-	118,890.50	1,751,186.55	-
Due From Other Funds	9310	72,437.54	-	-	-	72,437.54	-	-	-	-	-	-	-	-	72,437.54	-
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330	387,371.07	-	-	-	-	-	-	-	-	-	-	-	98,809.02	387,371.07	288,562.05
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL ASSETS		1,851,773.57	372,296.05	160,000.00	500,000.00	(61,784.05)	250,000.00	100,000.00	-	-	-	-	-	217,699.52	1,538,211.52	313,562.05
Liabilities and Deferred Inflows																
Accounts Payable	9500-9599	(1,446,575.23)	(1,027,110.26)	(75,000.00)	(150,000.00)	(150,000.00)	-	-	-	-	-	-	-	(44,464.97)	(1,446,575.23)	-
Due To Other Funds	9610	(629,963.11)	-	-	-	(629,963.11)	-	-	-	-	-	-	-	-	(629,963.11)	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	(1,189,891.29)	-	-	(1,189,891.29)	-	-	-	-	-	-	-	-	-	(1,189,891.29)	-
Deferred Inflows of Resrcs	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restatements/Adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL LIABILITIES		(3,266,429.63)	(1,027,110.26)	(75,000.00)	(1,339,891.29)	(779,963.11)	-	-	-	-	-	-	-	(44,464.97)	(3,266,429.63)	-
Nonoperating																
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BALANCE SHEET ITEMS		(1,414,656.06)	(654,814.21)	85,000.00	(839,891.29)	(841,747.16)	250,000.00	100,000.00	-	-	-	-	-	173,234.55	(1,728,218.11)	313,562.05
E. NET INCREASE/DECREASE B-C + D		(417,406.59)	(417,406.59)	(2,150,685.60)	(892,953.12)	134,191.01	281,499.55	1,810,123.88	1,106,764.17	(303,061.83)	(578,061.83)	2,181,718.86	(594,791.61)	(1,690,761.29)		
F. ENDING CASH (A+ E)			13,013,893.84	10,863,208.24	9,970,255.12	10,104,446.13	10,385,945.68	12,196,069.56	13,302,833.73	12,999,771.90	12,421,710.07	14,603,428.93	14,008,637.32	12,317,876.03		
G. Ending Cash, Plus Cash Accruals and Adjustments																

Beginning Fund Balance July 1st	12,016,644.37
Audit/Other Restatements	0.00
Change in Fund Balance	<u>(3,261,812.92)</u>
Unaudited Fund Balance June 30th	<u>8,734,831.45</u>

Estimated Cash at Year-End	12,317,876.03
Estimated AR at Year-End	3,454,050.74
Estimated AP at Year-End	<u>(7,350,657.37)</u>
Estimated Other Assets/Stores at Year-End	288,562.05
Revolving Cash at Year-End	25,000.00
Unaudited Fund Balance June 30th	<u>8,734,831.45</u>

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	386,410.04	340,000.00	-12.0%
5) TOTAL, REVENUES			386,410.04	340,000.00	-12.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	388,414.72	300,000.00	-22.8%
5) Services and Other Operating Expenditures		5000-5999	7,079.80	40,000.00	465.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			395,494.52	340,000.00	442.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,084.48)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,084.48)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	236,671.10	227,586.62	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			236,671.10	227,586.62	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			236,671.10	227,586.62	-3.8%
2) Ending Balance, June 30 (E + F1e)			227,586.62	227,586.62	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	227,586.62	227,586.62	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	227,586.62		
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			227,586.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			227,586.62		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	386,410.04	340,000.00	-12.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			386,410.04	340,000.00	-12.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	388,414.72	300,000.00	-22.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			388,414.72	300,000.00	-22.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,079.80	40,000.00	465.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,079.80	40,000.00	465.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			395,494.52	340,000.00	442.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	386,410.04	340,000.00	-12.0%
5) TOTAL, REVENUES			386,410.04	340,000.00	-12.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		395,494.52	340,000.00	-14.0%
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			395,494.52	340,000.00	-14.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,084.48)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,084.48)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	236,671.10	227,586.62	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			236,671.10	227,586.62	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			236,671.10	227,586.62	-3.8%
2) Ending Balance, June 30 (E + F1e)			227,586.62	227,586.62	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	227,586.62	227,586.62	0.0%
c) Committed					

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

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

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

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	227,586.62	227,586.62
Total, Restricted Balance		227,586.62	227,586.62

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	218,515.00	238,451.91	9.1%
4) Other Local Revenue		8600-8799	1,075.06	1,300.00	20.9%
5) TOTAL, REVENUES			219,590.06	239,751.91	9.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	122,016.00	132,459.24	8.6%
2) Classified Salaries		2000-2999	22,781.00	23,875.50	4.8%
3) Employee Benefits		3000-3999	55,496.14	65,262.23	17.6%
4) Books and Supplies		4000-4999	21,241.02	8,500.00	-60.0%
5) Services and Other Operating Expenditures		5000-5999	421.16	8,000.00	1,799.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	10,720.62	11,350.00	5.9%
9) TOTAL, EXPENDITURES			232,675.94	249,446.97	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,085.88)	(9,695.06)	-25.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,085.88)	(9,695.06)	-25.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,463.98	53,378.10	-19.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,463.98	53,378.10	-19.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,463.98	53,378.10	-19.7%
2) Ending Balance, June 30 (E + F1e)			53,378.10	43,683.04	-18.2%
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	10,995.06	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	42,383.04	43,683.04	3.1%
Adult Ed Programs	0000	9760	42,383.04		
Adult Ed Programs	0000	9760		43,683.04	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	64,482.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,844.62)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	336.72		
4) Due from Grantor Government		9290	17,581.00		
5) Due from Other Funds		9310	15,212.27		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			95,768.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,669.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	35,720.62		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			42,390.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (must agree with line F2) (G10 + H2) - (I6 + J2)			53,378.10		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	210,972.00	227,341.91	7.8%
All Other State Revenue	All Other	8590	7,543.00	11,110.00	47.3%
TOTAL, OTHER STATE REVENUE			218,515.00	238,451.91	9.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,313.38	1,300.00	-1.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(238.32)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,075.06	1,300.00	20.9%
TOTAL, REVENUES			219,590.06	239,751.91	9.2%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	83,959.50	84,600.00	0.8%
Certificated Pupil Support Salaries		1200	38,056.50	47,859.24	25.8%
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			122,016.00	132,459.24	8.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	22,781.00	23,875.50	4.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,781.00	23,875.50	4.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	23,579.27	27,268.60	15.6%
PERS		3201-3202	15,434.57	19,138.82	24.0%
OASDI/Medicare/Alternative		3301-3302	5,871.47	6,714.41	14.4%
Health and Welfare Benefits		3401-3402	8,030.84	8,847.46	10.2%
Unemployment Insurance		3501-3502	699.53	78.17	-88.8%
Workers' Compensation		3601-3602	1,300.45	1,936.84	48.9%
OPEB, Allocated		3701-3702	580.01	1,277.93	120.3%
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			55,496.14	65,262.23	17.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,899.54	8,500.00	-4.5%
Noncapitalized Equipment		4400	12,341.48	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			21,241.02	8,500.00	-60.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	421.16	8,000.00	1,799.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	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			421.16	8,000.00	1,799.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	10,720.62	11,350.00	5.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,720.62	11,350.00	5.9%
TOTAL, EXPENDITURES			232,675.94	249,446.97	7.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	218,515.00	238,451.91	9.1%
4) Other Local Revenue		8600-8799	1,075.06	1,300.00	20.9%
5) TOTAL, REVENUES			219,590.06	239,751.91	9.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		124,106.01	131,377.23	5.9%
2) Instruction - Related Services	2000-2999		43,384.99	37,747.52	-13.0%
3) Pupil Services	3000-3999		54,464.32	68,972.22	26.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		10,720.62	11,350.00	5.9%
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			232,675.94	249,446.97	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(13,085.88)	(9,695.06)	-25.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,085.88)	(9,695.06)	-25.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,463.98	53,378.10	-19.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,463.98	53,378.10	-19.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,463.98	53,378.10	-19.7%
2) Ending Balance, June 30 (E + F1e)			53,378.10	43,683.04	-18.2%
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	10,995.06	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	42,383.04	43,683.04	3.1%
Adult Ed Programs	0000	9760	42,383.04		
Adult Ed Programs	0000	9760		43,683.04	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
	6391	Adult Education Program	10,995.06	0.00
Total, Restricted Balance			10,995.06	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,385,616.40	1,267,342.25	-8.5%
3) Other State Revenue		8300-8599	649,314.34	411,000.00	-36.7%
4) Other Local Revenue		8600-8799	72,056.04	75,300.00	4.5%
5) TOTAL, REVENUES			2,106,986.78	1,753,642.25	-16.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	427,800.21	509,318.57	19.1%
3) Employee Benefits		3000-3999	193,705.59	241,021.03	24.4%
4) Books and Supplies		4000-4999	666,845.90	734,864.92	10.2%
5) Services and Other Operating Expenditures		5000-5999	9,823.47	19,600.00	99.5%
6) Capital Outlay		6000-6999	182,613.33	649,594.46	255.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	36,716.92	42,321.49	15.3%
9) TOTAL, EXPENDITURES			1,517,505.42	2,196,720.47	44.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			589,481.36	(443,078.22)	-175.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			589,481.36	(443,078.22)	-175.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,047,654.08	1,637,135.44	56.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,047,654.08	1,637,135.44	56.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,047,654.08	1,637,135.44	56.3%
2) Ending Balance, June 30 (E + F1e)			1,637,135.44	1,194,057.22	-27.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	27,167.39	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,609,968.05	1,194,057.22	-25.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,328,907.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	(38,015.29)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	8,470.43		
4) Due from Grantor Government		9290	353,644.27		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	27,167.39		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,680,173.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,882.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	36,716.92		
4) Current Loans		9640			
5) Unearned Revenue		9650	2,439.44		
6) TOTAL, LIABILITIES			43,038.37		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,637,135.44		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,385,616.40	1,267,342.25	-8.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,385,616.40	1,267,342.25	-8.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	649,314.34	411,000.00	-36.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			649,314.34	411,000.00	-36.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	23,717.74	40,300.00	69.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(19,979.66)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	68,317.96	35,000.00	-48.8%
TOTAL, OTHER LOCAL REVENUE			72,056.04	75,300.00	4.5%
TOTAL, REVENUES			2,106,986.78	1,753,642.25	-16.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	354,742.17	414,979.49	17.0%
Classified Supervisors' and Administrators' Salaries		2300	73,058.04	94,339.08	29.1%
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			427,800.21	509,318.57	19.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	101,321.91	132,978.05	31.2%
OASDI/Medicare/Alternative		3301-3302	32,492.56	38,704.10	19.1%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	52,268.38	58,612.55	12.1%
Unemployment Insurance		3501-3502	2,123.61	252.92	-88.1%
Workers' Compensation		3601-3602	3,785.33	6,309.94	66.7%
OPEB, Allocated		3701-3702	1,713.80	4,163.47	142.9%
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			193,705.59	241,021.03	24.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	58,466.63	70,250.00	20.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	608,379.27	664,614.92	9.2%
TOTAL, BOOKS AND SUPPLIES			666,845.90	734,864.92	10.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,684.43	2,500.00	48.4%
Dues and Memberships		5300	0.00	100.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	7,500.00	New
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	6,609.11	7,500.00	13.5%
Communications		5900	1,529.93	2,000.00	30.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,823.47	19,600.00	99.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	182,613.33	649,594.46	255.7%
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			182,613.33	649,594.46	255.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	36,716.92	42,321.49	15.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			36,716.92	42,321.49	15.3%
TOTAL, EXPENDITURES			1,517,505.42	2,196,720.47	44.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,385,616.40	1,267,342.25	-8.5%
3) Other State Revenue		8300-8599	649,314.34	411,000.00	-36.7%
4) Other Local Revenue		8600-8799	72,056.04	75,300.00	4.5%
5) TOTAL, REVENUES			2,106,986.78	1,753,642.25	-16.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,480,788.50	2,154,398.98	45.5%
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		36,716.92	42,321.49	15.3%
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			1,517,505.42	2,196,720.47	44.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			589,481.36	(443,078.22)	-175.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			589,481.36	(443,078.22)	-175.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,047,654.08	1,637,135.44	56.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,047,654.08	1,637,135.44	56.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,047,654.08	1,637,135.44	56.3%
2) Ending Balance, June 30 (E + F1e)			1,637,135.44	1,194,057.22	-27.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	27,167.39	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,609,968.05	1,194,057.22	-25.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,404,304.38	1,194,057.22
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	56,069.21	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	149,594.46	0.00
Total, Restricted Balance		1,609,968.05	1,194,057.22

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,310.65	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	77,856.93	122,000.00	56.7%
5) TOTAL, REVENUES			91,167.58	122,000.00	33.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,241,552.38	5,353,245.65	331.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	324.08	13,376.61	4,027.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,241,876.46	5,366,622.26	332.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,150,708.88)	(5,244,622.26)	355.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,968,389.01	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,968,389.01	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			817,680.13	(5,244,622.26)	-741.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,426,942.13	5,244,622.26	18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,426,942.13	5,244,622.26	18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,426,942.13	5,244,622.26	18.5%
2) Ending Balance, June 30 (E + F1e)			5,244,622.26	0.00	-100.0%
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	5,244,622.26	0.00	-100.0%
Capital Facilities Projects	0000	9780	5,244,622.26		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,376,954.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	(153,815.48)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	13,376.81		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	42,097.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	29,300.00		
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			5,307,913.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	63,291.28		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			63,291.28		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			5,244,622.26		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	13,310.65	0.00	-100.0%
TOTAL, FEDERAL REVENUE			13,310.65	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	134,665.99	122,000.00	-9.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(56,809.06)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			77,856.93	122,000.00	56.7%
TOTAL, REVENUES			91,167.58	122,000.00	33.8%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,241,552.38	5,353,245.65	331.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,241,552.38	5,353,245.65	331.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	324.08	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	13,376.61	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			324.08	13,376.61	4,027.6%
TOTAL, EXPENDITURES			1,241,876.46	5,366,622.26	332.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	1,968,389.01	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			1,968,389.01	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,968,389.01	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,310.65	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	77,856.93	122,000.00	56.7%
5) TOTAL, REVENUES			91,167.58	122,000.00	33.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,241,552.38	5,353,245.65	331.2%
9) Other Outgo	9000-9999	Except 7600-7699	324.08	13,376.61	4,027.6%
10) TOTAL, EXPENDITURES			1,241,876.46	5,366,622.26	332.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,150,708.88)	(5,244,622.26)	355.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,968,389.01	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,968,389.01	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			817,680.13	(5,244,622.26)	-741.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,426,942.13	5,244,622.26	18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,426,942.13	5,244,622.26	18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,426,942.13	5,244,622.26	18.5%
2) Ending Balance, June 30 (E + F1e)			5,244,622.26	0.00	-100.0%
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	5,244,622.26	0.00	-100.0%
Capital Facilities Projects	0000	9780	5,244,622.26		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) 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	39,309.69	5,904.44	-85.0%
5) TOTAL, REVENUES			39,309.69	5,904.44	-85.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	128,830.13	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	128,830.13	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			39,309.69	(122,925.69)	-412.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			39,309.69	(122,925.69)	-412.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	83,616.00	122,925.69	47.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,616.00	122,925.69	47.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,616.00	122,925.69	47.0%
2) Ending Balance, June 30 (E + F1e)			122,925.69	0.00	-100.0%
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	122,925.69	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	249,919.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,149.30)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,373.03		
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			244,143.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	121,217.48		
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			121,217.48		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			122,925.69		
OTHER STATE REVENUE					
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
OTHER LOCAL REVENUE					
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	2,832.55	1,900.00
Net Increase (Decrease) in the Fair Value of Investments			8662	(5,360.71)	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	41,837.85	4,004.44
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				39,309.69	5,904.44
TOTAL, REVENUES				39,309.69	5,904.44
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	128,830.13	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	128,830.13	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	128,830.13	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	39,309.69	5,904.44	-85.0%
5) TOTAL, REVENUES			39,309.69	5,904.44	-85.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	128,830.13	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	128,830.13	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			39,309.69	(122,925.69)	-412.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			39,309.69	(122,925.69)	-412.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	83,616.00	122,925.69	47.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,616.00	122,925.69	47.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,616.00	122,925.69	47.0%
2) Ending Balance, June 30 (E + F1e)			122,925.69	0.00	-100.0%
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	122,925.69	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
	9010	Other Restricted Local	122,925.69	0.00
Total, Restricted Balance			122,925.69	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	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			500,000.00	500,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500,000.00	500,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	500,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	500,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	500,000.00	New
2) Ending Balance, June 30 (E + F1e)			500,000.00	1,000,000.00	100.0%
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	500,000.00	1,000,000.00	100.0%
Capital Facilities Projects	0000	9780	500,000.00		
Capital Facilities Projects	0000	9780		1,000,000.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	500,000.00		
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			500,000.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			500,000.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	500,000.00	500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			500,000.00	500,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	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			500,000.00	500,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500,000.00	500,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	500,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	500,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	500,000.00	New
2) Ending Balance, June 30 (E + F1e)			500,000.00	1,000,000.00	100.0%
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	500,000.00	1,000,000.00	100.0%
Capital Facilities Projects	0000	9780	500,000.00		
Capital Facilities Projects	0000	9780		1,000,000.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,917.00	4,000.00	2.1%
4) Other Local Revenue		8600-8799	959,136.00	717,898.00	-25.2%
5) TOTAL, REVENUES			963,053.00	721,898.00	-25.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,022,363.00	963,802.00	-5.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,022,363.00	963,802.00	-5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(59,310.00)	(241,904.00)	307.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	106,929.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			106,929.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,619.00	(241,904.00)	-608.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,199,477.00	1,247,096.00	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,199,477.00	1,247,096.00	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,199,477.00	1,247,096.00	4.0%
2) Ending Balance, June 30 (E + F1e)			1,247,096.00	1,005,192.00	-19.4%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,247,096.00	1,005,192.00	-19.4%
Bond Debt Service	0000	9780	1,247,096.00		
Bond Debt Service	0000	9780		1,005,192.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,238,044.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,052.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,247,096.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,247,096.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	3,917.00	4,000.00	2.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,917.00	4,000.00	2.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	845,918.00	622,666.00	-26.4%
Unsecured Roll		8612	78,053.00	70,574.00	-9.6%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	13,851.00	14,000.00	1.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	21,314.00	10,658.00	-50.0%
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			959,136.00	717,898.00	-25.2%
TOTAL, REVENUES			963,053.00	721,898.00	-25.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	300,652.00	498,000.00	65.6%
Bond Interest and Other Service Charges		7434	721,711.00	465,802.00	-35.5%
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)			1,022,363.00	963,802.00	-5.7%
TOTAL, EXPENDITURES			1,022,363.00	963,802.00	-5.7%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	106,929.00	0.00	-100.0%
(c) TOTAL, SOURCES			106,929.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			106,929.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,917.00	4,000.00	2.1%
4) Other Local Revenue		8600-8799	959,136.00	717,898.00	-25.2%
5) TOTAL, REVENUES			963,053.00	721,898.00	-25.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,022,363.00	963,802.00	-5.7%
10) TOTAL, EXPENDITURES			1,022,363.00	963,802.00	-5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(59,310.00)	(241,904.00)	307.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	106,929.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			106,929.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,619.00	(241,904.00)	-608.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,199,477.00	1,247,096.00	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,199,477.00	1,247,096.00	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,199,477.00	1,247,096.00	4.0%
2) Ending Balance, June 30 (E + F1e)			1,247,096.00	1,005,192.00	-19.4%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,247,096.00	1,005,192.00	-19.4%
Bond Debt Service	0000	9780	1,247,096.00		
Bond Debt Service	0000	9780		1,005,192.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,231.81	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,548.33	3,000.00	-34.0%
5) TOTAL, REVENUES			19,780.14	3,000.00	-84.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	462,088.46	314,883.00	-31.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			462,088.46	314,883.00	-31.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(442,308.32)	(311,883.00)	-29.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	433,885.18	431,000.00	-0.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			433,885.18	431,000.00	-0.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,423.14)	119,117.00	-1,514.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	310,776.74	302,353.60	-2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			310,776.74	302,353.60	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			310,776.74	302,353.60	-2.7%
2) Ending Balance, June 30 (E + F1e)			302,353.60	421,470.60	39.4%
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					
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	302,353.60	421,470.60	39.4%
Debt Service Payments	0000	9780	302,353.60		
Debt Service Payments	0000	9780		421,470.60	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	221,557.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,337.98)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,682.97		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	85,450.84		
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			302,353.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			302,353.60		
FEDERAL REVENUE					
All Other Federal Revenue		8290	15,231.81	0.00	-100.0%
TOTAL, FEDERAL REVENUE			15,231.81	0.00	-100.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	4,233.02	3,000.00	-29.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	315.31	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,548.33	3,000.00	-34.0%
TOTAL, REVENUES			19,780.14	3,000.00	-84.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	105,171.25	95,683.00	-9.0%
Other Debt Service - Principal		7439	356,917.21	219,200.00	-38.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			462,088.46	314,883.00	-31.9%
TOTAL, EXPENDITURES			462,088.46	314,883.00	-31.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	433,885.18	431,000.00	-0.7%
(a) TOTAL, INTERFUND TRANSFERS IN			433,885.18	431,000.00	-0.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	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 Unaudited Actuals	2023-24 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			433,885.18	431,000.00	-0.7%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,231.81	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,548.33	3,000.00	-34.0%
5) TOTAL, REVENUES			19,780.14	3,000.00	-84.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	462,088.46	314,883.00	-31.9%
10) TOTAL, EXPENDITURES			462,088.46	314,883.00	-31.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(442,308.32)	(311,883.00)	-29.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	433,885.18	431,000.00	-0.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			433,885.18	431,000.00	-0.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,423.14)	119,117.00	-1,514.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	310,776.74	302,353.60	-2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			310,776.74	302,353.60	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			310,776.74	302,353.60	-2.7%
2) Ending Balance, June 30 (E + F1e)			302,353.60	421,470.60	39.4%
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					
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	302,353.60	421,470.60	39.4%
Debt Service Payments	0000	9780	302,353.60		
Debt Service Payments	0000	9780		421,470.60	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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