

**WILLOWS UNIFIED SCHOOL DISTRICT  
Office of the Superintendent**

**Request For Placement on Board Agenda:**

**Date: June 12, 2023**

**AGENDA TOPIC: Willows Unified School District - Proposed 2023-24 Budget Public Hearing**

**PRESENTER: Debbie Costello, Director of Business Services**

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**Background Information:**

The Governor's May Revision increases the funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), special education, and several other categorical programs outside the LCFF from 8.13% to 8.22%. The May Revision also proposes several measures to reduce funding in other areas, including the Learning Recovery Emergency Block Grant and Arts, Music and Instructional Materials Block Grants to allow full funding of the statutory COLA while significant State deficits continue to be expected. The LCFF continues to be funded on 3-year rolling average of ADA, helping to mitigate the impact of declining enrollment and chronic absenteeism. These changes equate to an increase of \$1,233,659 in LCFF funding for Willows Unified School District for the 2023-24 fiscal year.

Willows Unified will be utilizing State and Federal COVID relief funding during the 2023-24 fiscal year to provide learning loss mitigation and expanded learning opportunities, and to address health, safety, and facility concerns. Measures utilizing these resources will include increased certificated and classified staffing for intervention programs, extended instructional day offerings, summer school and boot camp programs, increased outreach and community engagement efforts, instructional support and oversight to enhance programs, increases to support staff and other materials and resources to support these efforts.

The following factors were used for the preparation of the 2023-24 Proposed District Budget:

**FCMAT's LCFF calculator** has been utilized to determine LCFF funding. With LCFF, there are typically four driving factors: (1) ADA by grade span, (2) Annual COLA which is applied to the LCFF Target Entitlement, (3) Unduplicated pupil count, and, (4) the Gap funding percentage which has been at 100% for the past several years.. We are moving into the fourth year under full implementation of the LCFF, meaning we are now in "COLA only" status.

	2022-23	2023-24	2024-25	2025-26
Cost of Living Adjustment - COLA	6.56%	8.22%	3.94%	3.29%
Base Grant Proration Factor	0	0	0	0
Projected Funded ADA (3 year average)	1357.19	1334.55	1323.35	1322.4
Projected Unduplicated Pupil Count	1144	1145	1145	1145

The summary pages of the LCFF calculations are included in the budget materials.

**CalSTRS and CalPERS rates are as follows:**

Employer Rates	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
CalSTRS (Certificated)	16.15%	16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS (Classified)	20.70%	22.91%	25.37%	26.68%	27.7%	28.3%

**Other Revenue:**

- Federal revenue has been updated consistent with current federal budget projections and amounts distributed by CDE and USDE. The projection for MAA receipts has been adjusted downward now that funding has been brought more current.
- Other State Revenue reflects reductions for 2022-23 one-time funding and carryover dollars.
- Local revenue is reduced in 2023-24 for donations and one-time awards.

**Expenditures:**

- Certificated Salaries have been updated to reflect Board approved staffing changes, attrition, recruitment, and step and column movement.
- Classified Salaries have been updated to reflect Board approved staffing changes, attrition, recruitment, and step and column movement.
- Employee Benefits have been updated to reflect new employer rates for CalSTRS and CalPERS and adjustments to other benefits consistent with above staffing changes.
- Books and supplies are reduced for expenditure of one-time funds in 2022-23, increased for inflationary factors where appropriate, and adjusted for planned textbook and curriculum acquisitions in 2023-24.
- Services and Other Operating Expenditures are reduced in 2023-24 for expenditures of one-time funds and increased for inflationary factors where appropriate.
- Capital Outlay is reduced for 2022-23 one-time expenditures.

Additional information and components will be included in the final proposed budget on June 15, 2023.

Fund 01 GENERAL FUND

Revenue	Description	Amount	Percentage of Sources
8000	REVENUES AND OTHER FINANCING	20,416,928	57.37%
8200	FEDERAL REVENUE	3,007,699	8.45%
8500	OTHER STATE REVENUE	2,649,547	7.44%
8600	OTHER LOCAL REVENUE	256,100	.72%
<b>Total Revenue</b>		<b>26,330,274</b>	<b>73.98%</b>

Expenditure	Description	Amount	Percentage of Sources
<b>1000 CERTIFICATED SALARIES</b>			
1100	TEACHERS SALARIES	7,390,271	20.76%
1200	CERTIF PUPIL SUPPORT SALARIES	447,097	1.26%
1300	CERTIF SUPERV & ADM SALARIES	1,046,874	2.94%
1900	OTHER CERTIF SALARIES	138,456	.39%
<b>Total 1000</b>		<b>9,022,698</b>	<b>25.35%</b>

<b>2000 CLASSIFIED SALARIES</b>			
2100	INSTR AIDES SALARIES	767,278	2.16%
2200	CLASSIF SUPPORT SALARIES	1,758,892	4.94%
2300	CLASSIFIED SUPERV & ADM SALARY	317,950	.89%
2400	CLERICAL, TECHNICAL & OFFICE	650,008	1.83%
2900	OTHER CLASSIFIED SALARIES	266,454	.75%
<b>Total 2000</b>		<b>3,760,582</b>	<b>10.57%</b>

<b>3000 EMPLOYEE BENEFITS</b>			
3100	STRS	1,688,104	4.74%
3200	PERS	859,690	2.42%
3300	OASDI / MEDICARE	394,073	1.11%
3400	HEALTH & WELFARE	406,550	1.14%
3500	WORKERS COMP	6,990	.02%
3600	SUI	262,734	.74%
3700	OPEB	478,525	1.34%
3900	OTHER BENEFITS	17,102	.05%
<b>Total 3000</b>		<b>4,113,768</b>	<b>11.56%</b>

<b>4000 BOOKS AND SUPPLIES</b>			
4100	ADOPTED CURRICULUM	102,500	.29%
4200	BOOKS & OTH REFERENCE MTRLS	32,500	.09%
4300	MATERIALS & SUPPLIES	1,534,410	4.31%
4400	NON-CAPITAL EQUIPMENT	719,656	2.02%
<b>Total 4000</b>		<b>2,389,066</b>	<b>6.71%</b>

<b>5000 SERVICES AND OTHER OPERATING</b>			
5200	TRAVEL & CONFERENCES	249,299	.70%
5300	DUES & MEMBERSHIPS	34,450	.10%
5400	INSURANCE	437,831	1.23%
5500	OPERATIONS & HOUSEKEEPING SVCS	491,080	1.38%
5600	RENT,LEASE,REPAIR,NON-CAP IMPR	267,407	.75%
5800	OTHER SERVICES/OPERATING EXP	468,244	1.32%
5900	COMMUNICATIONS	52,806	.15%
<b>Total 5000</b>		<b>2,001,117</b>	<b>5.62%</b>

Fund 01 GENERAL FUND

Expenditure	Description	Amount	Percentage of Sources
<b>6000 CAPITAL OUTLAY</b>			
6200	BUILDINGS & IMPROVEMENT OF BLD	438,750	1.23%
6400	EQUIPMENT	325,000	.91%
6500	EQUIPMENT REPLACEMENT	200,000	.56%
<b>Total 6000</b>		<b>963,750</b>	<b>2.71%</b>
<b>7000 OTHER OUTGO</b>			
7100		2,443,005	6.86%
7300		48,257-	-.14%
7400	DEBT SERVICE	323,336	.91%
7600		400,000	1.12%
<b>Total 7000</b>		<b>3,118,084</b>	<b>8.76%</b>
<b>Total Expenditure</b>		<b>25,369,065</b>	<b>71.28%</b>

Starting Balance	9,260,861
+ Revenues	26,330,274
- Expenditures	25,369,065
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	10,222,070

Starting Balance	9,260,861
+ Total Revenues	26,330,274
= Total Sources	35,591,135

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	9,022,698	25.35%
2000	CLASSIFIED SALARIES	3,760,582	10.57%
3000	EMPLOYEE BENEFITS	4,113,768	11.56%
4000	BOOKS AND SUPPLIES	2,389,066	6.71%
5000	SERVICES AND OTHER OPERATING	2,001,117	5.62%
6000	CAPITAL OUTLAY	963,750	2.71%
7000	OTHER OUTGO	3,118,084	8.76%
<b>- Total Expenditures</b>		<b>25,369,065</b>	<b>71.28%</b>
<b>- Total Budgeted Reserves and Fund Balance</b>		<b>0</b>	<b>.00%</b>
<b>= Unappropriated Balance</b>		<b>10,222,070</b>	<b>28.72%</b>

Fund 13 CAFETERIA

Revenue	Description	Amount	Percentage of Sources
8200	FEDERAL REVENUE	750,000	49.39%
8500	OTHER STATE REVENUE	375,000	24.69%
8600	OTHER LOCAL REVENUE	26,500	1.75%
8900		150,000	9.88%
<b>Total Revenue</b>		<b>1,301,500</b>	<b>85.70%</b>

Expenditure	Description	Amount	Percentage of Sources
<b>2000 CLASSIFIED SALARIES</b>			
2200	CLASSIF SUPPORT SALARIES	448,280	29.52%
2300	CLASSIFIED SUPERV & ADM SALARY	95,030	6.26%
2400	CLERICAL, TECHNICAL & OFFICE	34,314	2.26%
<b>Total 2000</b>		<b>577,624</b>	<b>38.04%</b>

<b>3000 EMPLOYEE BENEFITS</b>			
3200	PERS	138,346	9.11%
3300	OASDI / MEDICARE	40,603	2.67%
3400	HEALTH & WELFARE	62,535	4.12%
3500	WORKERS COMP	551	.04%
3600	SUI	11,753	.77%
3900	OTHER BENEFITS	3,057	.20%
<b>Total 3000</b>		<b>256,845</b>	<b>16.91%</b>

<b>4000 BOOKS AND SUPPLIES</b>			
4300	MATERIALS & SUPPLIES	44,000	2.90%
4700	CAFETERIA FOOD	413,000	27.20%
<b>Total 4000</b>		<b>457,000</b>	<b>30.09%</b>

<b>5000 SERVICES AND OTHER OPERATING</b>			
5200	TRAVEL & CONFERENCES	1,500	.10%
5300	DUES & MEMBERSHIPS	1,000	.07%
5600	RENT,LEASE,REPAIR,NON-CAP IMPR	20,000	1.32%
5800	OTHER SERVICES/OPERATING EXP	15,800	1.04%
<b>Total 5000</b>		<b>38,300</b>	<b>2.52%</b>

<b>7000 OTHER OUTGO</b>			
7300		48,257	3.18%
<b>Total 7000</b>		<b>48,257</b>	<b>3.18%</b>
<b>Total Expenditure</b>		<b>1,378,026</b>	<b>90.74%</b>

Starting Balance	217,105
+ Revenues	1,301,500
- Expenditures	1,378,026
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	140,579

Model OB24-01 2023/24 Projected Budget

Fiscal Year 2023/24

Fund 13 CAFETERIA

		<b>Starting Balance</b>	<b>217,105</b>
		<b>+ Total Revenues</b>	<b>1,301,500</b>
		<b>= Total Sources</b>	<b>1,518,605</b>
Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	577,624	38.04%
3000	EMPLOYEE BENEFITS	256,845	16.91%
4000	BOOKS AND SUPPLIES	457,000	30.09%
5000	SERVICES AND OTHER OPERATING	38,300	2.52%
6000			%
7000	OTHER OUTGO	48,257	3.18%
		<b>- Total Expenditures</b>	<b>1,378,026</b>
		<b>- Total Budgeted Reserves and Fund Balance</b>	<b>0</b>
		<b>= Unappropriated Balance</b>	<b>140,579</b>
			90.74%
			.00%
			9.26%

Fund 14 DEFERRED MAINTENANCE

Revenue	Description	Amount	Percentage of Sources
8600	OTHER LOCAL REVENUE	500	.09%
8900		250,000	44.42%
<b>Total Revenue</b>		<b>250,500</b>	<b>44.51%</b>

Expenditure	Description	Amount	Percentage of Sources
<b>4000 BOOKS AND SUPPLIES</b>			
4300	MATERIALS & SUPPLIES	45,000	8.00%
<b>Total 4000</b>		<b>45,000</b>	<b>8.00%</b>
<b>5000 SERVICES AND OTHER OPERATING</b>			
5600	RENT,LEASE,REPAIR,NON-CAP IMPR	50,000	8.88%
<b>Total 5000</b>		<b>50,000</b>	<b>8.88%</b>
<b>6000 CAPITAL OUTLAY</b>			
6200	BUILDINGS & IMPROVEMENT OF BLD	240,000	42.64%
<b>Total 6000</b>		<b>240,000</b>	<b>42.64%</b>
<b>Total Expenditure</b>		<b>335,000</b>	<b>59.52%</b>

Starting Balance	312,309
+ Revenues	250,500
- Expenditures	335,000
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	227,809

Starting Balance	312,309
+ Total Revenues	250,500
<b>= Total Sources</b>	<b>562,809</b>

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000	BOOKS AND SUPPLIES	45,000	8.00%
5000	SERVICES AND OTHER OPERATING	50,000	8.88%
6000	CAPITAL OUTLAY	240,000	42.64%
7000			%
<b>- Total Expenditures</b>		<b>335,000</b>	<b>59.52%</b>
<b>- Total Budgeted Reserves and Fund Balance</b>		<b>0</b>	<b>.00%</b>
<b>= Unappropriated Balance</b>		<b>227,809</b>	<b>40.48%</b>

Fund 25 CAPITAL FACILITIES

Revenue	Description	Amount	Percentage of Sources
8600	OTHER LOCAL REVENUE	22,500	5.29%
<b>Total Revenue</b>		<b>22,500</b>	<b>5.29%</b>

Expenditure	Description	Amount	Percentage of Sources
<b>5000 SERVICES AND OTHER OPERATING</b>			
5800	OTHER SERVICES/OPERATING EXP	5,000	1.17%
<b>Total 5000</b>		<b>5,000</b>	<b>1.17%</b>
<b>Total Expenditure</b>		<b>5,000</b>	<b>1.17%</b>

Starting Balance	403,032
+ Revenues	22,500
- Expenditures	5,000
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	420,532

Starting Balance	403,032
+ Total Revenues	22,500
= Total Sources	425,532

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000	SERVICES AND OTHER OPERATING	5,000	1.17%
6000			%
7000			%
<b>- Total Expenditures</b>		<b>5,000</b>	<b>1.17%</b>
<b>- Total Budgeted Reserves and Fund Balance</b>		<b>0</b>	<b>.00%</b>
<b>= Unappropriated Balance</b>		<b>420,532</b>	<b>98.83%</b>



Fund 35 COUNTY SCHOOL FACILITIES (1A)

Revenue	Description	Amount	Percentage of Sources
8500	OTHER STATE REVENUE	600,000	14.56%
<b>Total Revenue</b>		<b>600,000</b>	<b>14.56%</b>

Expenditure	Description	Amount	Percentage of Sources
<b>6000 CAPITAL OUTLAY</b>			
6200	BUILDINGS & IMPROVEMENT OF BLD	3,535,000	85.76%
6400	EQUIPMENT	150,000	3.64%
<b>Total 6000</b>		<b>3,685,000</b>	<b>89.40%</b>
<b>Total Expenditure</b>		<b>3,685,000</b>	<b>89.40%</b>

Starting Balance	3,521,973
+ Revenues	600,000
- Expenditures	3,685,000
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	436,973

Starting Balance	3,521,973
+ Total Revenues	600,000
<b>= Total Sources</b>	<b>4,121,973</b>

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000	CAPITAL OUTLAY	3,685,000	89.40%
7000			%
<b>- Total Expenditures</b>		<b>3,685,000</b>	<b>89.40%</b>
<b>- Total Budgeted Reserves and Fund Balance</b>		<b>0</b>	<b>.00%</b>
<b>= Unappropriated Balance</b>		<b>436,973</b>	<b>10.60%</b>

Model OB24-01 2023/24 Projected Budget

Fiscal Year 2023/24

Fund 40 SPECIAL RESERVE - CAP PROJECTS

Revenue	Description	Amount	Percentage of Sources
8600	OTHER LOCAL REVENUE	2,500	1.22%
<b>Total Revenue</b>		<b>2,500</b>	<b>1.22%</b>

Starting Balance	201,867
+ Revenues	2,500
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	204,367

Starting Balance	201,867
+ Total Revenues	2,500
<b>= Total Sources</b>	<b>204,367</b>

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
<b>- Total Expenditures</b>		<b>0</b>	<b>.00%</b>
<b>- Total Budgeted Reserves and Fund Balance</b>		<b>0</b>	<b>.00%</b>
<b>= Unappropriated Balance</b>		<b>204,367</b>	<b>100.00%</b>

Fund 51 BOND INTEREST & REDEMPTION

Revenue	Description	Amount	Percentage of Sources
8600	OTHER LOCAL REVENUE	774,000	57.01%
<b>Total Revenue</b>		<b>774,000</b>	<b>57.01%</b>

Expenditure	Description	Amount	Percentage of Sources
<b>7000 OTHER OUTGO</b>			
7400	DEBT SERVICE	485,500	35.76%
<b>Total 7000</b>		<b>485,500</b>	<b>35.76%</b>
<b>Total Expenditure</b>		<b>485,500</b>	<b>35.76%</b>

Starting Balance	583,688
+ Revenues	774,000
- Expenditures	485,500
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	872,188

Starting Balance	583,688
+ Total Revenues	774,000
= Total Sources	1,357,688

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000	OTHER OUTGO	485,500	35.76%
<b>- Total Expenditures</b>		<b>485,500</b>	35.76%
<b>- Total Budgeted Reserves and Fund Balance</b>		<b>0</b>	.00%
<b>= Unappropriated Balance</b>		<b>872,188</b>	64.24%

Fund 73 FOUNDATION PRIVATE TRUST FUND

Revenue	Description	Amount	Percentage of Sources
8600	OTHER LOCAL REVENUE	300	.29%
<b>Total Revenue</b>		<b>300</b>	<b>.29%</b>

Expenditure	Description	Amount	Percentage of Sources
<b>7000 OTHER OUTGO</b>			
7200		5,000	4.82%
<b>Total 7000</b>		<b>5,000</b>	<b>4.82%</b>
<b>Total Expenditure</b>		<b>5,000</b>	<b>4.82%</b>

Starting Balance	103,351
+ Revenues	300
- Expenditures	5,000
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	98,651

Starting Balance	103,351
+ Total Revenues	300
<b>= Total Sources</b>	<b>103,651</b>

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000	OTHER OUTGO	5,000	4.82%
<b>- Total Expenditures</b>		<b>5,000</b>	<b>4.82%</b>
<b>- Total Budgeted Reserves and Fund Balance</b>		<b>0</b>	<b>.00%</b>
<b>= Unappropriated Balance</b>		<b>98,651</b>	<b>95.18%</b>

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	19,209,490.00	0.00	19,209,490.00	20,416,928.00	0.00	20,416,928.00	6.3%
2) Federal Revenue		8100-8299	36,000.00	1,890,296.00	1,926,296.00	20,000.00	2,987,699.00	3,007,699.00	56.1%
3) Other State Revenue		8300-8599	283,187.00	4,600,799.00	4,883,986.00	280,027.00	2,369,520.00	2,649,547.00	-45.8%
4) Other Local Revenue		8600-8799	189,298.00	184,101.00	373,399.00	226,100.00	30,000.00	256,100.00	-31.4%
5) TOTAL, REVENUES			19,717,975.00	6,675,196.00	26,393,171.00	20,943,055.00	5,387,219.00	26,330,274.00	-0.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	8,351,645.00	456,168.00	8,807,813.00	8,325,621.00	697,077.00	9,022,698.00	2.4%
2) Classified Salaries		2000-2999	2,550,722.00	842,358.00	3,393,080.00	2,689,231.00	1,071,351.00	3,760,582.00	10.8%
3) Employee Benefits		3000-3999	3,459,140.00	492,032.00	3,951,172.00	3,502,695.00	611,073.00	4,113,768.00	4.1%
4) Books and Supplies		4000-4999	1,569,479.00	816,084.00	2,385,563.00	1,634,068.00	754,998.00	2,389,066.00	0.1%
5) Services and Other Operating Expenditures		5000-5999	1,052,377.00	1,332,820.00	2,385,197.00	154,897.00	1,846,220.00	2,001,117.00	-16.1%
6) Capital Outlay		6000-6999	472,712.00	518,873.00	991,585.00	450,000.00	513,750.00	963,750.00	-2.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	798,336.00	1,981,643.00	2,779,979.00	798,336.00	1,968,005.00	2,766,341.00	-0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(42,278.00)	5,350.00	(36,928.00)	(53,278.00)	5,021.00	(48,257.00)	30.7%
9) TOTAL, EXPENDITURES			18,212,133.00	6,445,328.00	24,657,461.00	17,501,570.00	7,467,495.00	24,969,065.00	1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			1,505,842.00	229,868.00	1,735,710.00	3,441,485.00	(2,080,276.00)	1,361,209.00	-21.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	650,000.00	150,000.00	800,000.00	150,000.00	250,000.00	400,000.00	-50.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,786,021.00)	2,786,021.00	0.00	(2,897,986.00)	2,897,986.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,436,021.00)	2,636,021.00	(800,000.00)	(3,047,986.00)	2,647,986.00	(400,000.00)	-50.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(1,930,179.00)	2,865,889.00	935,710.00	393,499.00	567,710.00	961,209.00	2.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,277,610.00	3,474,382.00	7,751,992.00	2,347,431.00	6,340,271.00	8,687,702.00	12.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,277,610.00	3,474,382.00	7,751,992.00	2,347,431.00	6,340,271.00	8,687,702.00	12.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,277,610.00	3,474,382.00	7,751,992.00	2,347,431.00	6,340,271.00	8,687,702.00	12.1%
2) Ending Balance, June 30 (E + F1e)			2,347,431.00	6,340,271.00	8,687,702.00	2,740,930.00	6,907,981.00	9,648,911.00	11.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,275.00	0.00	4,275.00	4,275.00	0.00	4,275.00	0.0%
Stores		9712	5,325.03	0.00	5,325.03	5,000.00	0.00	5,000.00	-6.1%
Prepaid Items		9713	0.00	7,094.00	7,094.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,333,177.00	6,333,177.00	0.00	6,907,981.00	6,907,981.00	9.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	100,000.00	0.00	100,000.00	200,000.00	0.00	200,000.00	100.0%
Textbooks and Curriculum	0000	9760	100,000.00		100,000.00			0.00	
Textbooks and Curriculum	0000	9760			0.00	200,000.00		200,000.00	
d) Assigned									
Other Assignments		9780	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Classified Vacation Accrual / Payout	0000	9780	75,000.00		75,000.00			0.00	
Classified Vacation Accrual / Payout	0000	9780			0.00	75,000.00		75,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,162,830.97	0.00	2,162,830.97	2,200,558.00	0.00	2,200,558.00	1.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	256,097.00	0.00	256,097.00	New
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	7,379,461.28	6,947,001.13	14,326,462.41				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	4,233.45	43.50	4,276.95				
c) in Revolving Cash Account		9130	354,275.00	0.00	354,275.00				
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				

Description	Resource Codes	Object Codes	2022-23 Estimated 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)	
3) Accounts Receivable		9200	7,854.97	(7,898.27)	(43.30)				
4) Due from Grantor Government		9290	286,790.16	515,789.43	802,579.59				
5) Due from Other Funds		9310	58,191.90	0.00	58,191.90				
6) Stores		9320	5,325.03	0.00	5,325.03				
7) Prepaid Expenditures		9330	0.00	20,819.00	20,819.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			8,096,131.79	7,475,754.79	15,571,886.58				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	1,038,372.85	34,110.00	1,072,482.85				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	150,000.00	150,000.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	(6,000.00)	(6,000.00)				
6) TOTAL, LIABILITIES			1,038,372.85	178,110.00	1,216,482.85				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			7,057,758.94	7,297,644.79	14,355,403.73				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	9,948,337.00	0.00	9,948,337.00	10,539,826.00	0.00	10,539,826.00	5.9%
Education Protection Account State Aid - Current Year		8012	3,648,946.00	0.00	3,648,946.00	4,345,081.00	0.00	4,345,081.00	19.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	45,190.00	0.00	45,190.00	45,190.00	0.00	45,190.00	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	6,357,824.00	0.00	6,357,824.00	6,357,824.00	0.00	6,357,824.00	0.0%
Unsecured Roll Taxes		8042	247,137.00	0.00	247,137.00	247,137.00	0.00	247,137.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(183,765.00)	0.00	(183,765.00)	(183,765.00)	0.00	(183,765.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			20,063,669.00	0.00	20,063,669.00	21,351,293.00	0.00	21,351,293.00	6.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	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	(854,179.00)	0.00	(854,179.00)	(934,365.00)	0.00	(934,365.00)	9.4%
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			19,209,490.00	0.00	19,209,490.00	20,416,928.00	0.00	20,416,928.00	6.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated 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 I, Part A, Basic	3010	8290		406,475.00	406,475.00		409,103.00	409,103.00	0.6%
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		100,435.00	100,435.00		62,138.00	62,138.00	-38.1%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		36,779.00	36,779.00		36,779.00	36,779.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		24,900.00	24,900.00		24,900.00	24,900.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	36,000.00	1,321,707.00	1,357,707.00	20,000.00	2,454,779.00	2,474,779.00	82.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>36,000.00</b>	<b>1,890,296.00</b>	<b>1,926,296.00</b>	<b>20,000.00</b>	<b>2,987,699.00</b>	<b>3,007,699.00</b>	<b>56.1%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		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	232,185.00	232,185.00	New
Mandated Costs Reimbursements		8550	59,877.00	0.00	59,877.00	59,877.00	0.00	59,877.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	223,310.00	89,050.00	312,360.00	220,150.00	86,765.00	306,915.00	-1.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions	8575	8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	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		175,000.00	175,000.00		175,000.00	175,000.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		514,180.00	514,180.00		438,750.00	438,750.00	-14.7%
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	3,822,569.00	3,822,569.00	0.00	1,436,820.00	1,436,820.00	-62.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>283,187.00</b>	<b>4,600,799.00</b>	<b>4,883,986.00</b>	<b>280,027.00</b>	<b>2,369,520.00</b>	<b>2,649,547.00</b>	<b>-45.8%</b>
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	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	53,198.00	0.00	53,198.00	55,000.00	0.00	55,000.00	3.4%
Interest		8660	40,000.00	0.00	40,000.00	75,000.00	0.00	75,000.00	87.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated 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)	
Interagency Services		8677	53,000.00	55,000.00	108,000.00	53,000.00	5,000.00	58,000.00	-46.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	30,600.00	129,101.00	159,701.00	30,600.00	25,000.00	55,600.00	-65.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			189,298.00	184,101.00	373,399.00	226,100.00	30,000.00	256,100.00	-31.4%
TOTAL, REVENUES			19,717,975.00	6,675,196.00	26,393,171.00	20,943,055.00	5,387,219.00	26,330,274.00	-0.2%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	7,241,754.00	88,034.00	7,329,788.00	7,038,237.00	352,034.00	7,390,271.00	0.8%
Certificated Pupil Support Salaries		1200	276,226.00	161,127.00	437,353.00	280,918.00	166,179.00	447,097.00	2.2%
Certificated Supervisors' and Administrators' Salaries		1300	833,665.00	19,015.00	852,680.00	1,006,466.00	40,408.00	1,046,874.00	22.8%
Other Certificated Salaries		1900	0.00	187,992.00	187,992.00	0.00	138,456.00	138,456.00	-26.4%
TOTAL, CERTIFICATED SALARIES			8,351,645.00	456,168.00	8,807,813.00	8,325,621.00	697,077.00	9,022,698.00	2.4%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	705,769.00	191,072.00	896,841.00	627,769.00	139,509.00	767,278.00	-14.4%
Classified Support Salaries		2200	829,105.00	594,624.00	1,423,729.00	1,015,860.00	743,032.00	1,758,892.00	23.5%
Classified Supervisors' and Administrators' Salaries		2300	152,459.00	0.00	152,459.00	174,036.00	143,914.00	317,950.00	108.5%
Clerical, Technical and Office Salaries		2400	596,315.00	54,506.00	650,821.00	605,112.00	44,896.00	650,008.00	-0.1%
Other Classified Salaries		2900	267,074.00	2,156.00	269,230.00	266,454.00	0.00	266,454.00	-1.0%
TOTAL, CLASSIFIED SALARIES			2,550,722.00	842,358.00	3,393,080.00	2,689,231.00	1,071,351.00	3,760,582.00	10.8%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	1,566,753.00	70,464.00	1,637,217.00	1,572,243.00	115,861.00	1,688,104.00	3.1%
PERS		3201-3202	555,297.00	220,925.00	776,222.00	605,030.00	254,860.00	859,890.00	10.8%
OASDI/Medicare/Alternative		3301-3302	294,657.00	72,506.00	367,163.00	302,510.00	91,563.00	394,073.00	7.3%
Health and Welfare Benefits		3401-3402	282,245.00	90,421.00	372,666.00	298,189.00	108,361.00	406,550.00	9.1%
Unemployment Insurance		3501-3502	46,571.00	6,010.00	52,581.00	5,784.00	1,206.00	6,990.00	-86.7%
Workers' Compensation		3601-3602	221,843.00	26,446.00	248,289.00	227,569.00	35,165.00	262,734.00	5.8%
OPEB, Allocated		3701-3702	478,525.00	0.00	478,525.00	478,525.00	0.00	478,525.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,249.00	5,260.00	18,509.00	12,845.00	4,257.00	17,102.00	-7.6%
TOTAL, EMPLOYEE BENEFITS			3,459,140.00	492,032.00	3,951,172.00	3,502,695.00	611,073.00	4,113,768.00	4.1%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	248,000.00	14,984.00	262,984.00	90,000.00	12,500.00	102,500.00	-61.0%
Books and Other Reference Materials		4200	26,650.00	8,756.00	35,406.00	7,500.00	25,000.00	32,500.00	-8.2%
Materials and Supplies		4300	745,522.00	475,742.00	1,221,264.00	1,001,912.00	532,498.00	1,534,410.00	25.6%
Noncapitalized Equipment		4400	549,307.00	316,602.00	865,909.00	534,656.00	185,000.00	719,656.00	-16.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,569,479.00	816,084.00	2,385,563.00	1,634,068.00	754,998.00	2,389,066.00	0.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,000.00	279,032.00	289,032.00	24,500.00	224,799.00	249,299.00	-13.7%
Dues and Memberships		5300	33,950.00	0.00	33,950.00	34,450.00	0.00	34,450.00	1.5%
Insurance	5400 - 5450		206,000.00	0.00	206,000.00	437,831.00	0.00	437,831.00	112.5%
Operations and Housekeeping Services		5500	333,080.00	2,000.00	335,080.00	489,080.00	2,000.00	491,080.00	46.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	160,367.00	185,318.00	345,685.00	167,407.00	100,000.00	267,407.00	-22.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	(1,358,183.00)	1,358,183.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated 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)	
Professional/Consulting Services and Operating Expenditures		5800	263,480.00	686,750.00	950,230.00	307,012.00	161,232.00	468,244.00	-50.7%
Communications		5900	45,500.00	179,720.00	225,220.00	52,800.00	6.00	52,806.00	-76.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,052,377.00</b>	<b>1,332,820.00</b>	<b>2,385,197.00</b>	<b>154,897.00</b>	<b>1,846,220.00</b>	<b>2,001,117.00</b>	<b>-16.1%</b>
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	438,750.00	438,750.00	New
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	272,712.00	518,873.00	791,585.00	250,000.00	75,000.00	325,000.00	-58.9%
Equipment Replacement		6500	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>472,712.00</b>	<b>518,873.00</b>	<b>991,585.00</b>	<b>450,000.00</b>	<b>513,750.00</b>	<b>963,750.00</b>	<b>-2.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	475,000.00	1,981,643.00	2,456,643.00	475,000.00	1,968,005.00	2,443,005.00	-0.6%
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	21,885.00	0.00	21,885.00	21,885.00	0.00	21,885.00	0.0%
Other Debt Service - Principal		7439	301,451.00	0.00	301,451.00	301,451.00	0.00	301,451.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>798,336.00</b>	<b>1,981,643.00</b>	<b>2,779,979.00</b>	<b>798,336.00</b>	<b>1,968,005.00</b>	<b>2,766,341.00</b>	<b>-0.5%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(5,350.00)	5,350.00	0.00	(5,021.00)	5,021.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(36,928.00)	0.00	(36,928.00)	(48,257.00)	0.00	(48,257.00)	30.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(42,278.00)</b>	<b>5,350.00</b>	<b>(36,928.00)</b>	<b>(53,278.00)</b>	<b>5,021.00</b>	<b>(48,257.00)</b>	<b>30.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>18,212,133.00</b>	<b>6,445,328.00</b>	<b>24,657,461.00</b>	<b>17,501,570.00</b>	<b>7,467,495.00</b>	<b>24,969,065.00</b>	<b>1.3%</b>
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
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	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	150,000.00	150,000.00	0.00	250,000.00	250,000.00	66.7%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>650,000.00</b>	<b>150,000.00</b>	<b>800,000.00</b>	<b>150,000.00</b>	<b>250,000.00</b>	<b>400,000.00</b>	<b>-50.0%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									

Description	Resource Codes	Object Codes	2022-23 Estimated 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)	
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(2,786,021.00)	2,786,021.00	0.00	(2,897,986.00)	2,897,986.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,786,021.00)	2,786,021.00	0.00	(2,897,986.00)	2,897,986.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(3,436,021.00)	2,636,021.00	(800,000.00)	(3,047,986.00)	2,647,986.00	(400,000.00)	-50.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	19,209,490.00	0.00	19,209,490.00	20,416,928.00	0.00	20,416,928.00	6.3%
2) Federal Revenue		8100-8299	36,000.00	1,890,296.00	1,926,296.00	20,000.00	2,987,699.00	3,007,699.00	56.1%
3) Other State Revenue		8300-8599	283,187.00	4,600,799.00	4,883,986.00	280,027.00	2,369,520.00	2,649,547.00	-45.8%
4) Other Local Revenue		8600-8799	189,298.00	184,101.00	373,399.00	226,100.00	30,000.00	256,100.00	-31.4%
5) TOTAL, REVENUES			19,717,975.00	6,675,196.00	26,393,171.00	20,943,055.00	5,387,219.00	26,330,274.00	-0.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction		1000-1999	10,624,052.00	2,266,042.00	12,890,094.00	9,100,347.00	1,547,439.00	10,647,786.00	-17.4%
2) Instruction - Related Services		2000-2999	1,942,546.00	460,283.00	2,402,829.00	2,099,099.00	523,598.00	2,622,697.00	9.2%
3) Pupil Services		3000-3999	942,010.00	400,850.00	1,342,860.00	1,054,041.00	282,337.00	1,336,378.00	-0.5%
4) Ancillary Services		4000-4999	214,260.00	4,998.00	219,258.00	241,131.00	0.00	241,131.00	10.0%
5) Community Services		5000-5999	0.00	550,528.00	550,528.00	0.00	760,912.00	760,912.00	38.2%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	2,369,993.00	177,917.00	2,547,910.00	2,662,857.00	1,326,491.00	3,989,348.00	56.6%
8) Plant Services		8000-8999	1,320,936.00	603,067.00	1,924,003.00	1,545,759.00	1,058,713.00	2,604,472.00	35.4%
9) Other Outgo		9000-9999	798,336.00	1,981,643.00	2,779,979.00	798,336.00	1,968,005.00	2,766,341.00	-0.5%
10) TOTAL, EXPENDITURES			18,212,133.00	6,445,328.00	24,657,461.00	17,501,570.00	7,467,495.00	24,969,065.00	1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,505,842.00	229,868.00	1,735,710.00	3,441,485.00	(2,080,276.00)	1,361,209.00	-21.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	650,000.00	150,000.00	800,000.00	150,000.00	250,000.00	400,000.00	-50.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,786,021.00)	2,786,021.00	0.00	(2,897,986.00)	2,897,986.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,436,021.00)	2,636,021.00	(800,000.00)	(3,047,986.00)	2,647,986.00	(400,000.00)	-50.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,930,179.00)	2,865,889.00	935,710.00	393,499.00	567,710.00	961,209.00	2.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,277,610.00	3,474,382.00	7,751,992.00	2,347,431.00	6,340,271.00	8,687,702.00	12.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,277,610.00	3,474,382.00	7,751,992.00	2,347,431.00	6,340,271.00	8,687,702.00	12.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,277,610.00	3,474,382.00	7,751,992.00	2,347,431.00	6,340,271.00	8,687,702.00	12.1%
2) Ending Balance, June 30 (E + F1e)			2,347,431.00	6,340,271.00	8,687,702.00	2,740,930.00	6,907,981.00	9,648,911.00	11.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,275.00	0.00	4,275.00	4,275.00	0.00	4,275.00	0.0%
Stores		9712	5,325.03	0.00	5,325.03	5,000.00	0.00	5,000.00	-6.1%
Prepaid Items		9713	0.00	7,094.00	7,094.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,333,177.00	6,333,177.00	0.00	6,907,981.00	6,907,981.00	9.1%
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	100,000.00	0.00	100,000.00	200,000.00	0.00	200,000.00	100.0%
Textbooks and Curriculum	0000	9760	100,000.00		100,000.00			0.00	
Textbooks and Curriculum	0000	9760			0.00	200,000.00		200,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Classified Vacation Accrual / Payout	0000	9780	75,000.00		75,000.00			0.00	
Classified Vacation Accrual / Payout	0000	9780			0.00	75,000.00		75,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,162,830.97	0.00	2,162,830.97	2,200,558.00	0.00	2,200,558.00	1.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	256,097.00	0.00	256,097.00	New

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	1,266,963.00	1,882,838.00
6266	Educator Effectiveness, FY 2021-22	230,785.00	158,785.00
6300	Lottery: Instructional Materials	263,738.00	142,097.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	0.00	232,185.00
7311	Classified School Employee Professional Development Block Grant	4,571.00	4,371.00
7388	SB 117 COVID-19 LEA Response Funds	20,927.00	0.00
7412	A-G Access/Success Grant	45,186.00	11,186.00
7413	A-G Learning Loss Mitigation Grant	56,250.00	56,250.00
7425	Expanded Learning Opportunities (ELO) Grant	6.00	0.00
7435	Learning Recovery Emergency Block Grant	2,390,380.00	2,390,380.00
7810	Other Restricted State	12,732.00	75,000.00
9010	Other Restricted Local	2,041,639.00	1,954,889.00
Total, Restricted Balance		6,333,177.00	6,907,981.00

Willows Unified (62661) - 2023/24 Projected Budget	5/15/2023				
	2021-22	2022-23	2023-24	2024-25	2025-26
<b>SUMMARY OF FUNDING</b>					
<b>General Assumptions</b>					
COLA & Augmentation	5.07%	13.26%	8.22%	3.94%	3.29%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LCFF Entitlement</b>					
Base Grant	\$12,177,782	\$13,716,185	\$14,606,552	\$15,005,744	\$15,453,031
Grade Span Adjustment	465,255	517,955	552,699	541,613	585,892
Supplemental Grant	1,970,291	2,317,603	2,460,953	2,513,696	2,597,664
Concentration Grant	1,883,559	2,443,504	2,578,664	2,611,334	2,708,494
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-
Add-ons: Home-to-School Transportation	121,326	121,326	131,299	136,472	140,962
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	66,696	86,761	90,179	93,146
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$16,618,213</b>	<b>\$19,183,269</b>	<b>\$20,416,928</b>	<b>\$20,899,038</b>	<b>\$21,579,189</b>
Miscellaneous Adjustments	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>16,618,213</b>	<b>19,183,269</b>	<b>20,416,928</b>	<b>20,899,038</b>	<b>21,579,189</b>
<b>LCFF Entitlement Per ADA</b>	<b>\$ 11,958</b>	<b>\$ 13,901</b>	<b>\$ 15,042</b>	<b>\$ 15,525</b>	<b>\$ 16,042</b>
<b>Components of LCFF By Object Code</b>					
State Aid (Object Code 8011)	\$ 7,849,263	\$ 9,904,162	\$ 10,539,826	\$ 10,769,565	\$ 11,302,161
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 3,422,998	\$ 3,733,942	\$ 4,345,081	\$ 4,604,096	\$ 4,752,217
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ 6,152,376	\$ 6,466,386	\$ 6,466,386	\$ 6,466,386	\$ 6,466,386
In-Lieu of Property Taxes (Object Code 8096)	(806,424)	(921,221)	(934,365)	(941,009)	(941,575)
<i>Property Taxes net of In-Lieu</i>	<i>\$ 5,345,952</i>	<i>\$ 5,545,165</i>	<i>\$ 5,532,021</i>	<i>\$ 5,525,377</i>	<i>\$ 5,524,811</i>
<b>TOTAL FUNDING</b>	<b>16,618,213</b>	<b>19,183,269</b>	<b>20,416,928</b>	<b>20,899,038</b>	<b>21,579,189</b>
<b>Basic Aid Status</b>					
Excess Taxes	<i>Non-Basic Aid</i> \$ (3,422,998)	<i>Non-Basic Aid</i> \$ (3,733,942)	<i>Non-Basic Aid</i> \$ (4,345,081)	<i>Non-Basic Aid</i> \$ (4,604,096)	<i>Non-Basic Aid</i> \$ (4,752,217)
EPA in Excess to LCFF Funding	\$ 3,422,998	\$ 3,733,942	\$ 4,345,081	\$ 4,604,096	\$ 4,752,217
<b>Total LCFF Entitlement</b>	<b>16,618,213</b>	<b>19,183,269</b>	<b>20,416,928</b>	<b>20,899,038</b>	<b>21,579,189</b>
<b>SUMMARY OF EPA</b>					
% of Adjusted Revenue Limit - Annual	75.37156903%	45.21920787%	45.22000000%	45.22000000%	45.22000000%
% of Adjusted Revenue Limit - P-2	73.31789035%	45.21920787%	45.22000000%	45.22000000%	45.22000000%
EPA (for LCFF Calculation purposes)	\$ 3,422,998	\$ 3,733,942	\$ 4,345,081	\$ 4,604,096	\$ 4,752,217
EPA, Current Year (Object Code 8012)	\$ 3,422,998	\$ 3,733,942	\$ 4,345,081	\$ 4,604,096	\$ 4,752,217
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ 52,251.00	\$ 25,437.00	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	-
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 12,643,037	\$ 14,234,140	\$ 15,159,251	\$ 15,547,357	\$ 16,038,923
Supplemental and Concentration Grant funding in the LCAP year	\$ 3,853,850	\$ 4,761,107	\$ 5,039,617	\$ 5,125,030	\$ 5,306,158
Percentage to Increase or Improve Services	30.48%	33.45%	33.24%	32.96%	33.08%
<b>SUMMARY OF STUDENT POPULATION</b>					
<b>Unduplicated Pupil Population</b>					
Enrollment	1,397	1,398	1,393	1,379	1,392
COE Enrollment	25	26	26	26	26
<b>Total Enrollment</b>	<b>1,422</b>	<b>1,424</b>	<b>1,419</b>	<b>1,405</b>	<b>1,418</b>
Unduplicated Pupil Count	1,156	1,129	1,130	1,130	1,130
COE Unduplicated Pupil Count	17	15	15	15	15
<b>Total Unduplicated Pupil Count</b>	<b>1,173</b>	<b>1,144</b>	<b>1,145</b>	<b>1,145</b>	<b>1,145</b>
Rolling %, Supplemental Grant	77.9200%	81.4100%	81.1700%	80.8400%	80.9800%
Rolling %, Concentration Grant	77.9200%	81.4100%	81.1700%	80.8400%	80.9800%

Willows Unified (62661) - 2023/24 Projected Budget	5/15/2023					
	2021-22	2022-23	2023-24	2024-25	2025-26	
<b>SUMMARY OF LCFF ADA</b>						
<b>Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>						
Grades TK-3		403.66	403.66	371.14	384.35	
Grades 4-6		282.01	282.01	281.04	277.47	
Grades 7-8	Until 2022-23	215.84	215.84	192.98	182.20	
Grades 9-12		468.39	468.39	486.61	457.96	
<b>LCFF Subtotal</b>		-	1,369.90	1,369.90	1,331.77	1,301.98
NSS		-	-	-	-	-
<b>Combined Subtotal</b>		-	1,369.90	1,369.90	1,331.77	1,301.98
<b>Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>						
Grades TK-3		403.66	403.66	371.14	384.35	364.80
Grades 4-6		282.01	282.01	281.04	277.47	324.90
Grades 7-8		215.84	215.84	192.98	182.20	192.85
Grades 9-12		468.39	468.39	486.61	457.96	440.80
<b>LCFF Subtotal</b>		1,369.90	1,369.90	1,331.77	1,301.98	1,323.35
NSS		-	-	-	-	-
<b>Combined Subtotal</b>		1,369.90	1,369.90	1,331.77	1,301.98	1,323.35
<b>Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>						
Grades TK-3		403.66	371.14	384.35	364.80	376.20
Grades 4-6		282.01	281.04	277.47	324.90	313.50
Grades 7-8		215.84	192.98	182.20	192.85	201.40
Grades 9-12		468.39	486.61	457.96	440.80	418.95
<b>LCFF Subtotal</b>		1,369.90	1,331.77	1,301.98	1,323.35	1,310.05
NSS		-	-	-	-	-
<b>Combined Subtotal</b>		1,369.90	1,331.77	1,301.98	1,323.35	1,310.05
<b>Prior 3-Year Average ADA (adjusted for +/- current year charter shift) - Effective beginning</b>						
Grades TK-3			392.82	386.38	373.43	375.12
Grades 4-6			281.69	280.17	294.47	305.29
Grades 7-8	Until 2022-23		208.22	197.01	189.34	192.15
Grades 9-12			474.46	470.99	461.79	439.24
<b>LCFF Subtotal</b>			1,357.19	1,334.55	1,319.03	1,311.80
NSS			-	-	-	-
<b>Combined Subtotal</b>			1,357.19	1,334.55	1,319.03	1,311.80
<b>Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average</b>						
		-	-	-	-	-
<b>Current Year ADA</b>						
Grades TK-3		371.14	384.35	364.80	376.20	394.25
Grades 4-6		281.04	277.47	324.90	313.50	297.35
Grades 7-8		192.98	182.20	192.85	201.40	207.10
Grades 9-12		486.61	457.96	440.80	418.95	423.70
<b>LCFF Subtotal</b>		1,331.77	1,301.98	1,323.35	1,310.05	1,322.40
NSS		-	-	-	-	-
<b>Combined Subtotal</b>		1,331.77	1,301.98	1,323.35	1,310.05	1,322.40
<b>Change in LCFF ADA (excludes NSS ADA)</b>		(38.13)	(29.79)	21.37	(13.30)	12.35
		Decline	Decline	Increase	Decline	Increase
<b>Funded LCFF ADA (greater of current year, prior year or 3-prior year average)</b>						
Grades TK-3		403.66	392.82	386.38	364.80	394.25
Grades 4-6		282.01	281.69	280.17	324.90	297.35
Grades 7-8		215.84	208.22	197.01	192.85	207.10
Grades 9-12		468.39	474.46	470.99	440.80	423.70
<b>Subtotal</b>		1,369.90	1,357.19	1,334.55	1,323.35	1,322.40
		<i>Prior</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>Prior</i>	<i>Current</i>
<b>Funded NSS ADA</b>						
Grades TK-3		-	-	-	-	-
Grades 4-6		-	-	-	-	-
Grades 7-8		-	-	-	-	-
Grades 9-12		-	-	-	-	-
<b>Subtotal</b>		-	-	-	-	-
<b>NPS, CDS, &amp; COE Operated</b>						
Grades TK-3		4.13	3.36	3.36	3.36	3.36
Grades 4-6		5.01	6.66	6.66	6.66	6.66
Grades 7-8		1.01	1.45	1.45	1.45	1.45
Grades 9-12		9.63	11.34	11.34	11.34	11.34
<b>Subtotal</b>		19.78	22.81	22.81	22.81	22.81
<b>ACTUAL ADA (Current Year Only)</b>						
Grades TK-3		375.27	387.71	368.16	379.56	397.61
Grades 4-6		286.05	284.13	331.56	320.16	304.01
Grades 7-8		193.99	183.65	194.30	202.85	208.55
Grades 9-12		496.24	469.30	452.14	430.29	435.04
<b>Total Actual ADA</b>		1,351.55	1,324.79	1,346.16	1,332.86	1,345.21
<b>TOTAL FUNDED ADA</b>						
Grades TK-3		407.79	396.18	389.74	368.16	397.61
Grades 4-6		287.02	288.35	286.83	331.56	304.01
Grades 7-8		216.85	209.67	198.46	194.30	208.55
Grades 9-12		478.02	485.80	482.33	452.14	435.04
<b>Total Funded ADA</b>		1,389.68	1,380.00	1,357.36	1,346.16	1,345.21
<i>Funded Difference (Funded ADA less Actual ADA)</i>		38.13	55.21	11.20	13.30	-
<b>FUNDED ADA for the Transitional Kindergarten Add-on</b>						
Current Year TK ADA		-	23.71	28.50	28.50	28.50

Willows Unified (62661) - 2023/24 Projected Budget	5/15/2023				
	2021-22	2022-23	2023-24	2024-25	2025-26
<b>PER-ADA FUNDING LEVELS</b>					
<b>Base, Supplemental and Concentration Rate per ADA</b>					
Grades TK-3	\$ 11,659	\$ 13,504	\$ 14,592	\$ 15,134	\$ 15,645
Grades 4-6	\$ 10,719	\$ 12,416	\$ 13,416	\$ 13,916	\$ 14,386
Grades 7-8	\$ 11,036	\$ 12,784	\$ 13,813	\$ 14,327	\$ 14,811
Grades 9-12	\$ 13,123	\$ 15,201	\$ 16,425	\$ 17,037	\$ 17,612
<b>Base Grants</b>					
Grades TK-3	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899
<b>Grade Span Adjustment</b>					
Grades TK-3	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>					
Grades TK-3	\$ 8,935	\$ 10,119	\$ 10,951	\$ 11,382	\$ 11,756
Grades 4-6	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$ 10,057	\$ 11,391	\$ 12,327	\$ 12,813	\$ 13,234
<b>Prorated Base Grants</b>					
Grades TK-3	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899
<b>Prorated Grade Span Adjustment</b>					
Grades TK-3	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335
<b>Supplemental Grant</b>					
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%
Grades TK-3	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,276	\$ 2,351
Grades 4-6	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,093	\$ 2,162
Grades 7-8	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,155	\$ 2,226
Grades 9-12	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,563	\$ 2,647
<b>Actual - 1.00 ADA, Local UPP as follows:</b>					
Grades TK-3	\$ 77.92%	\$ 81.41%	\$ 81.17%	\$ 80.84%	\$ 80.98%
Grades 4-6	\$ 1,392	\$ 1,648	\$ 1,778	\$ 1,840	\$ 1,904
Grades 7-8	\$ 1,280	\$ 1,515	\$ 1,635	\$ 1,692	\$ 1,751
Grades 9-12	\$ 1,318	\$ 1,560	\$ 1,683	\$ 1,742	\$ 1,802
Grades 9-12	\$ 1,567	\$ 1,855	\$ 2,001	\$ 2,072	\$ 2,143
<b>Concentration Grant (&gt;55% population)</b>					
Maximum - 1.00 ADA, 100% UPP	65%	65%	65%	65%	65%
Grades TK-3	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,398	\$ 7,641
Grades 4-6	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,803	\$ 7,027
Grades 7-8	\$ 5,498	\$ 6,227	\$ 6,739	\$ 7,004	\$ 7,234
Grades 9-12	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,328	\$ 8,602
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>					
Grades TK-3	\$ 22.9200%	\$ 26.4100%	\$ 26.1700%	\$ 25.8400%	\$ 25.9800%
Grades 4-6	\$ 1,331	\$ 1,737	\$ 1,863	\$ 1,912	\$ 1,985
Grades 7-8	\$ 1,224	\$ 1,597	\$ 1,713	\$ 1,758	\$ 1,825
Grades 9-12	\$ 1,260	\$ 1,645	\$ 1,763	\$ 1,810	\$ 1,879
Grades 9-12	\$ 1,498	\$ 1,955	\$ 2,097	\$ 2,152	\$ 2,235



## SSC School District and Charter School Financial Projection Dashboard 2023-24 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dashboard is based on the Governor's 2023-24 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2022-23	2023-24 <sup>1</sup>	2024-25	2025-26	2026-27
Department of Finance Statutory COLA	6.56%	8.22%	3.94%	3.29%	3.19%
Planning COLA	6.56%	8.22%	3.94%	3.29%	3.19%

LCFF GRADE SPAN FACTORS FOR 2023-24				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102
Statutory COLA of 8.22%	\$753	\$765	\$787	\$913
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,032	–	–	\$312
2023-24 Adjusted Base Grants <sup>2</sup>	\$10,951	\$10,069	\$10,367	\$12,327
Transitional Kindergarten (TK) Add-On <sup>3</sup>	\$3,044	–	–	–

\*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2022-23	2023-24	2024-25	2025-26	2026-27
California CPI	5.71%	3.54%	3.02%	2.64%	2.89%
California Lottery	Unrestricted per ADA	\$170	\$170	\$170	\$170
	Restricted per ADA	\$67	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$34.94	\$37.81	\$39.30	\$40.59
	Grades 9-12 per ADA	\$67.31	\$72.84	\$75.71	\$78.20
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.85	\$20.63	\$21.31
	Grades 9-12 per ADA	\$50.98	\$55.17	\$57.34	\$59.23
Interest Rate for Ten-Year Treasuries	3.65%	3.13%	2.81%	2.90%	3.00%
CalSTRS Employer Rate <sup>4</sup>	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>4</sup>	25.37%	26.68%	27.70%	28.30%	28.70%
Unemployment Insurance Rate <sup>5</sup>	0.50%	0.05%	0.05%	0.05%	0.05%
Minimum Wage <sup>6</sup>	\$15.50	\$16.00	\$16.50	\$16.90	\$17.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2023-24	
Reserve Requirement	District ADA Range
The greater of 5% or \$80,000	0 to 300
The greater of 4% or \$80,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Applies to Special Education, Child Nutrition, State Preschool, Foster Youth, Mandate Block Grant, Adult Education, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education.

<sup>2</sup>Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

<sup>3</sup>Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

<sup>4</sup>California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2023-24 are final, and the subsequent years' rates are subject to change based on determination by the respective governing boards.

<sup>5</sup>Unemployment rate in 2023-24 is final based on determination by the Employment Development Department and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

<sup>6</sup>Minimum wage rates are effective January 1 of the respective year.



Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	1,295.20	1,290.00	1,336.36	1,302.52	1,299.17	1,313.72
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	1,295.20	1,290.00	1,336.36	1,302.52	1,299.17	1,313.72
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	20.83	20.83	20.83	20.83	20.83	20.83
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	20.83	20.83	20.83	20.83	20.83	20.83
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	1,316.03	1,310.83	1,357.19	1,323.35	1,320.00	1,334.55
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

**Budget, July 1**  
**2022-23 Estimated Actuals**  
**GENERAL FUND**  
**Current Expense Formula/Minimum Classroom**  
**Compensation**

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	8,807,813.00	301	0.00	303	8,807,813.00	305	0.00		307	8,807,813.00	309
2000 - Classified Salaries	3,393,080.00	311	8,960.00	313	3,384,120.00	315	311,238.00		317	3,072,882.00	319
3000 - Employee Benefits	3,951,172.00	321	479,430.00	323	3,471,742.00	325	138,877.00		327	3,332,865.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,585,563.00	331	9,864.00	333	2,575,699.00	335	671,592.00		337	1,904,107.00	339
5000 - Services . . & 7300 - Indirect Costs	2,348,269.00	341	33,546.00	343	2,314,723.00	345	(40,771.00)		347	2,355,494.00	349
<b>TOTAL</b>					<b>20,554,097.00</b>	<b>365</b>	<b>TOTAL</b>			<b>19,473,161.00</b>	<b>369</b>

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. ....	1100	375
2. Salaries of Instructional Aides Per EC 41011. ....	2100	380
3. STRS. ....	3101 & 3102	382
4. PERS. ....	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. ....	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (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	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	9,959,513.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	9,959,513.00	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. . . . .	51.14%	
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) . . . . .	51.14%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	3.86%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	19,473,161.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	751,664.01	

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


**Budget, July 1  
2023-24 Budget  
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	9,022,698.00	301	0.00	303	9,022,698.00	305	0.00		307	9,022,698.00	309
2000 - Classified Salaries	3,760,582.00	311	0.00	313	3,760,582.00	315	375,177.00		317	3,385,405.00	319
3000 - Employee Benefits	4,113,768.00	321	478,525.00	323	3,635,243.00	325	162,316.00		327	3,472,927.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,589,066.00	331	0.00	333	2,589,066.00	335	741,446.00		337	1,847,620.00	339
5000 - Services . . & 7300 - Indirect Costs	1,952,860.00	341	0.00	343	1,952,860.00	345	(103,951.00)		347	2,056,811.00	349
<b>TOTAL</b>					<b>20,960,449.00</b>	<b>365</b>	<b>TOTAL</b>			<b>19,785,461.00</b>	<b>369</b>

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. ....	1100	375
2. Salaries of Instructional Aides Per EC 41011. ....	2100	380
3. STRS. ....	3101 & 3102	382
4. PERS. ....	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. ....	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (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	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	9,919,948.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	32,336.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	9,887,612.00	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. . . . .	49.97%	
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) . . . . .	49.97%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	5.03%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	19,785,461.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	995,208.69	

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


**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) 538,062.00
- 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. 0.00
  - 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) 15,135,478.00

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.55%

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

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

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

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

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

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00  
Retain supporting documentation.

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

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

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

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 1,262,124.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 650,058.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	25,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	68,040.19
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)	2,005,222.19
9. Carry-Forward Adjustment (Part IV, Line F)	149,332.18
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,154,554.36
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	12,473,599.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,395,117.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,097,860.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	219,258.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	500,528.00
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)	210,089.00
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)	172,567.00
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)	1,848,584.81
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	789,654.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	19,707,256.81
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	10.18%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	10.93%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	2,005,222.19
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	333,586.22
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (11.11%) times Part III, Line B19); zero if negative	149,332.18
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (11.11%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.63%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	149,332.18
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	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
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	149,332.18



Approved indirect cost rate: 11.11%  
Highest rate used in any program: 5.63%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	4035	95,085.00	5,350.00	5.63%
13	5310	789,654.00	36,928.00	4.68%

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	25,457,461.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,914,202.00
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	550,528.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	941,585.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	323,336.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	800,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			<p>0.00</p>
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>2,615,449.00</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p style="text-align: center;">All</p>	<p style="text-align: center;">All</p>	<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	<p>200,566.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>			<p>Manually entered. Must not include expenditures in lines A or D1.</p>	
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>21,128,376.00</p>
<p><b>Section II - Expenditures Per ADA</b></p>				<p><b>2022-23 Annual ADA/Exps. Per ADA</b></p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				<p>1,310.83</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>16,118.32</p>

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	17,630,093.14	13,652.87
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)	17,630,093.14	13,652.87
B. Required effort (Line A.2 times 90%)	15,867,083.83	12,287.58
C. Current year expenditures (Line I.E and Line II.B)	21,128,376.00	16,118.32
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

Budget, July 1  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(36,928.00)				
Other Sources/Uses Detail					0.00	800,000.00		
Fund Reconciliation							58,191.90	150,000.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	36,928.00	0.00				
Other Sources/Uses Detail					150,000.00	0.00		
Fund Reconciliation							0.00	58,191.90
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					150,000.00	0.00		
Fund Reconciliation							150,000.00	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		

Budget, July 1  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	297.16
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					3,103,240.00	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	3,103,240.00		
Fund Reconciliation							297.16	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

Budget, July 1  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
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



Budget, July 1  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	36,928.00	(36,928.00)	3,903,240.00	3,903,240.00	208,489.06	208,489.06

Budget, July 1  
2023-24 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(48,257.00)				
Other Sources/Uses Detail					0.00	400,000.00		
Fund Reconciliation								
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								
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								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	48,257.00	0.00				
Other Sources/Uses Detail					150,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					250,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1  
2023-24 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

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

Budget, July 1  
2023-24 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	0.00	0.00	48,257.00	(48,257.00)	400,000.00	400,000.00		



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	750,000.00	750,000.00	0.0%
3) Other State Revenue		8300-8599	300,000.00	375,000.00	25.0%
4) Other Local Revenue		8600-8799	26,500.00	26,500.00	0.0%
5) TOTAL, REVENUES			1,076,500.00	1,151,500.00	7.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	487,605.00	577,624.00	18.5%
3) Employee Benefits		3000-3999	219,749.00	256,845.00	16.9%
4) Books and Supplies		4000-4999	494,484.00	457,000.00	-7.6%
5) Services and Other Operating Expenditures		5000-5999	38,300.00	38,300.00	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	36,928.00	48,257.00	30.7%
9) TOTAL, EXPENDITURES			1,277,066.00	1,378,026.00	7.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(200,566.00)	(226,526.00)	12.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	150,000.00	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			150,000.00	150,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(50,566.00)	(76,526.00)	51.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	267,671.00	217,105.00	-18.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			267,671.00	217,105.00	-18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			267,671.00	217,105.00	-18.9%
2) Ending Balance, June 30 (E + F1e)			217,105.00	140,579.00	-35.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,500.00	2,500.00	0.0%
Stores		9712	10,827.48	7,500.00	-30.7%
Prepaid Items		9713	7,500.00	2,500.00	-66.7%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	196,277.52	128,079.00	-34.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(188,268.50)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,584.21		
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	(10,051.28)		
4) Due from Grantor Government		9290	14,912.72		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	10,827.48		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(169,995.37)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	(341.87)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	58,191.90		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			57,850.03		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			(227,845.40)		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	750,000.00	750,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			750,000.00	750,000.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	300,000.00	375,000.00	25.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			300,000.00	375,000.00	25.0%
<b>OTHER LOCAL REVENUE</b>					
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	1,000.00	1,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	25,000.00	25,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	500.00	500.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,500.00	26,500.00	0.0%
TOTAL, REVENUES			1,076,500.00	1,151,500.00	7.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	422,033.00	448,280.00	6.2%
Classified Supervisors' and Administrators' Salaries		2300	33,936.00	95,030.00	180.0%
Clerical, Technical and Office Salaries		2400	31,636.00	34,314.00	8.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			487,605.00	577,624.00	18.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	108,805.00	138,346.00	27.2%
OASDI/Medicare/Alternative		3301-3302	34,626.00	40,603.00	17.3%
Health and Welfare Benefits		3401-3402	61,033.00	62,535.00	2.5%
Unemployment Insurance		3501-3502	2,266.00	551.00	-75.7%
Workers' Compensation		3601-3602	9,941.00	11,753.00	18.2%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	3,078.00	3,057.00	-0.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>219,749.00</b>	<b>256,845.00</b>	<b>16.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	44,000.00	44,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	450,484.00	413,000.00	-8.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>494,484.00</b>	<b>457,000.00</b>	<b>-7.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	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	20,000.00	20,000.00	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	15,800.00	15,800.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>38,300.00</b>	<b>38,300.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	36,928.00	48,257.00	30.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>36,928.00</b>	<b>48,257.00</b>	<b>30.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,277,066.00</b>	<b>1,378,026.00</b>	<b>7.9%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	150,000.00	150,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>150,000.00</b>	<b>150,000.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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)			150,000.00	150,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	750,000.00	750,000.00	0.0%
3) Other State Revenue		8300-8599	300,000.00	375,000.00	25.0%
4) Other Local Revenue		8600-8799	26,500.00	26,500.00	0.0%
5) TOTAL, REVENUES			1,076,500.00	1,151,500.00	7.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,240,138.00	1,329,769.00	7.2%
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		36,928.00	48,257.00	30.7%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,277,066.00	1,378,026.00	7.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(200,566.00)	(226,526.00)	12.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	150,000.00	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			150,000.00	150,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(50,566.00)	(76,526.00)	51.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	267,671.00	217,105.00	-18.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			267,671.00	217,105.00	-18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			267,671.00	217,105.00	-18.9%
2) Ending Balance, June 30 (E + F1e)			217,105.00	140,579.00	-35.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,500.00	2,500.00	0.0%
Stores		9712	10,827.48	7,500.00	-30.7%
Prepaid Items		9713	7,500.00	2,500.00	-66.7%
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	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	
		Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	196,277.52	128,079.00
Total, Restricted Balance		196,277.52	128,079.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	45,000.00	45,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	50,000.00	50,000.00	0.0%
6) Capital Outlay		6000-6999	40,000.00	240,000.00	500.0%
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			135,000.00	335,000.00	148.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(134,500.00)	(334,500.00)	148.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	250,000.00	66.7%
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			150,000.00	250,000.00	66.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,500.00	(84,500.00)	-645.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	296,809.00	312,309.00	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			296,809.00	312,309.00	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			296,809.00	312,309.00	5.2%
2) Ending Balance, June 30 (E + F1e)			312,309.00	227,809.00	-27.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	312,309.00	227,809.00	-27.1%
Deferred Maintenance Projects	0000	9760	312,309.00		
Deferred Maintenance Projects	0000	9760		227,809.00	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(18,839.95)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	150,000.00		
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			131,160.05		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			131,160.05		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	500.00	500.00	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			500.00	500.00	0.0%
TOTAL, REVENUES			500.00	500.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	45,000.00	45,000.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			45,000.00	45,000.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,000.00	50,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,000.00	50,000.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	40,000.00	240,000.00	500.0%
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			40,000.00	240,000.00	500.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			135,000.00	335,000.00	148.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	150,000.00	250,000.00	66.7%
(a) TOTAL, INTERFUND TRANSFERS IN			150,000.00	250,000.00	66.7%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			150,000.00	250,000.00	66.7%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		135,000.00	335,000.00	148.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			135,000.00	335,000.00	148.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(134,500.00)	(334,500.00)	148.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	250,000.00	66.7%
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			150,000.00	250,000.00	66.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,500.00	(84,500.00)	-645.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	296,809.00	312,309.00	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			296,809.00	312,309.00	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			296,809.00	312,309.00	5.2%
2) Ending Balance, June 30 (E + F1e)			312,309.00	227,809.00	-27.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	312,309.00	227,809.00	-27.1%
Deferred Maintenance Projects	0000	9760	312,309.00		
Deferred Maintenance Projects	0000	9760		227,809.00	
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 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,500.00	22,500.00	0.0%
5) TOTAL, REVENUES			22,500.00	22,500.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	5,000.00	New
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	5,000.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			22,500.00	17,500.00	-22.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			22,500.00	17,500.00	-22.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	380,532.00	403,032.00	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			380,532.00	403,032.00	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			380,532.00	403,032.00	5.9%
2) Ending Balance, June 30 (E + F1e)			403,032.00	420,532.00	4.3%
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	156,636.00	174,136.00	11.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	246,396.00	246,396.00	0.0%
Facilities Projects	0000	9760	246,396.00		
Facilities Projects	0000	9760		246,396.00	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	416,585.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			416,585.43		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			416,585.43		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	20,000.00	20,000.00	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			22,500.00	22,500.00	0.0%
TOTAL, REVENUES			22,500.00	22,500.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	5,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	5,000.00	New
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	5,000.00	New
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,500.00	22,500.00	0.0%
5) TOTAL, REVENUES			22,500.00	22,500.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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	5,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	5,000.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			22,500.00	17,500.00	-22.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			22,500.00	17,500.00	-22.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	380,532.00	403,032.00	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			380,532.00	403,032.00	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			380,532.00	403,032.00	5.9%
2) Ending Balance, June 30 (E + F1e)			403,032.00	420,532.00	4.3%
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	156,636.00	174,136.00	11.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	246,396.00	246,396.00	0.0%
Facilities Projects	0000	9760	246,396.00		
Facilities Projects	0000	9760		246,396.00	
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 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	156,636.00	174,136.00
Total, Restricted Balance		156,636.00	174,136.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,632,683.00	600,000.00	-83.5%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,632,683.00	600,000.00	-83.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,213,950.00	3,685,000.00	14.7%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,213,950.00	3,685,000.00	14.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			418,733.00	(3,085,000.00)	-836.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,103,240.00	0.00	-100.0%
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			3,103,240.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,521,973.00	(3,085,000.00)	-187.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	3,521,973.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,521,973.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,521,973.00	New
2) Ending Balance, June 30 (E + F1e)			3,521,973.00	436,973.00	-87.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	3,521,973.00	436,973.00	-87.6%
Facilities Projects	0000	9760	3,521,973.00		
Facilities Projects	0000	9760		436,973.00	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(320,727.56)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(320,727.56)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			(320,727.56)		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	3,632,683.00	600,000.00	-83.5%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,632,683.00	600,000.00	-83.5%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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			3,632,683.00	600,000.00	-83.5%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,213,950.00	3,535,000.00	10.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	150,000.00	New
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			3,213,950.00	3,685,000.00	14.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>3,213,950.00</b>	<b>3,685,000.00</b>	<b>14.7%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	3,103,240.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,103,240.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,103,240.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,632,683.00	600,000.00	-83.5%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,632,683.00	600,000.00	-83.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,213,950.00	3,685,000.00	14.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,213,950.00	3,685,000.00	14.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			418,733.00	(3,085,000.00)	-836.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,103,240.00	0.00	-100.0%
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			3,103,240.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			3,521,973.00	(3,085,000.00)	-187.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	3,521,973.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,521,973.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,521,973.00	New
2) Ending Balance, June 30 (E + F1e)			3,521,973.00	436,973.00	-87.6%
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	3,521,973.00	436,973.00	-87.6%
Facilities Projects	0000	9760	3,521,973.00		
Facilities Projects	0000	9760		436,973.00	
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 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,500.00	2,500.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	3,103,240.00	0.00	-100.0%
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			(2,603,240.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,600,740.00)	2,500.00	-100.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,302,613.00	701,873.00	-78.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,302,613.00	701,873.00	-78.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,302,613.00	701,873.00	-78.7%
2) Ending Balance, June 30 (E + F1e)			701,873.00	704,373.00	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	701,873.00	704,373.00	0.4%
Facilities Projects	0000	9760	701,873.00		
Facilities Projects	0000	9760		704,373.00	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,056,151.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	297.16		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,056,448.41		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	(11,834.71)		
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			(11,834.71)		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,068,283.12		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	2,500.00	2,500.00	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			2,500.00	2,500.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	500,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	3,103,240.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,103,240.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,603,240.00)	0.00	-100.0%



Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			2,500.00	2,500.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	3,103,240.00	0.00	-100.0%
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			(2,603,240.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(2,600,740.00)	2,500.00	-100.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,302,613.00	701,873.00	-78.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,302,613.00	701,873.00	-78.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,302,613.00	701,873.00	-78.7%
2) Ending Balance, June 30 (E + F1e)			701,873.00	704,373.00	0.4%
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	701,873.00	704,373.00	0.4%
Facilities Projects	0000	9760	701,873.00		
Facilities Projects	0000	9760		704,373.00	
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 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	399,750.00	774,000.00	93.6%
5) TOTAL, REVENUES			399,750.00	774,000.00	93.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	470,500.00	485,500.00	3.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			470,500.00	485,500.00	3.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(70,750.00)	288,500.00	-507.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(70,750.00)	288,500.00	-507.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	654,438.00	583,688.00	-10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			654,438.00	583,688.00	-10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			654,438.00	583,688.00	-10.8%
2) Ending Balance, June 30 (E + F1e)			583,688.00	872,188.00	49.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	583,688.00	872,188.00	49.4%
Bond Interest and Redemption	0000	9760	583,688.00		
Bond Interest and Redemption	0000	9760		872,188.00	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	968,743.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			968,743.06		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			968,743.06		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	380,000.00	740,000.00	94.7%
Unsecured Roll		8612	15,000.00	20,000.00	33.3%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	4,000.00	9,500.00	137.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	750.00	4,500.00	500.0%
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			399,750.00	774,000.00	93.6%
TOTAL, REVENUES			399,750.00	774,000.00	93.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	185,000.00	200,000.00	8.1%
Bond Interest and Other Service Charges		7434	275,000.00	275,000.00	0.0%
Debt Service - Interest		7438	10,500.00	10,500.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			470,500.00	485,500.00	3.2%
TOTAL, EXPENDITURES			470,500.00	485,500.00	3.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>INTERFUND TRANSFERS OUT</b>					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	399,750.00	774,000.00	93.6%
5) TOTAL, REVENUES			399,750.00	774,000.00	93.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	470,500.00	485,500.00	3.2%
10) TOTAL, EXPENDITURES			470,500.00	485,500.00	3.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(70,750.00)	288,500.00	-507.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(70,750.00)	288,500.00	-507.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	654,438.00	583,688.00	-10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			654,438.00	583,688.00	-10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			654,438.00	583,688.00	-10.8%
2) Ending Balance, June 30 (E + F1e)			583,688.00	872,188.00	49.4%
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	583,688.00	872,188.00	49.4%
Bond Interest and Redemption	0000	9760	583,688.00		
Bond Interest and Redemption	0000	9760		872,188.00	
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 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300.00	300.00	0.0%
5) TOTAL, REVENUES			300.00	300.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	5,000.00	5,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,000.00	5,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,700.00)	(4,700.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(4,700.00)	(4,700.00)	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	108,051.00	103,351.00	-4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,051.00	103,351.00	-4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			108,051.00	103,351.00	-4.3%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	103,351.00	98,651.00	-4.5%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	106,910.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			106,910.30		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			106,910.30		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	300.00	300.00	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%
TOTAL, OTHER LOCAL REVENUE			300.00	300.00	0.0%
TOTAL, REVENUES			300.00	300.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	5,000.00	5,000.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>(a + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300.00	300.00	0.0%
5) TOTAL, REVENUES			300.00	300.00	0.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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	5,000.00	5,000.00	0.0%
10) TOTAL, EXPENSES			5,000.00	5,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,700.00)	(4,700.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(4,700.00)	(4,700.00)	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	108,051.00	103,351.00	-4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,051.00	103,351.00	-4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			108,051.00	103,351.00	-4.3%
2) Ending Net Position, June 30 (E + F1e)			103,351.00	98,651.00	-4.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	103,351.00	98,651.00	-4.5%

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