

# San Juan Unified School District

## 2022-23 Unaudited Actuals with 2023-24 Revised Budget

Presented to the Board of Education  
September 12, 2023



3738 Walnut Avenue  
Carmichael, CA 95608  
[www.sanjuan.edu](http://www.sanjuan.edu)



**SAN JUAN UNIFIED SCHOOL DISTRICT**  
**2022-23 Unaudited Actuals and 2023-24 Budget**  
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## OVERVIEW AND INTRODUCTION

### FINANCIAL OVERVIEW

The San Juan Unified School District financial status is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures. This document reflects unaudited actual figures for 2022-23, and the revised budget for 2023-24. Multi-year projections for 2024-25 and 2025-26 will be published with the First Interim Report in December.

### DISTRICT MISSION

We empower all in our inclusive learning community to contribute and thrive in a radically evolving world.

### SHARED BELIEFS

We value:

- **Inclusivity**  
We commit to cultivating an inclusive community of belonging with genuine respect for diverse cultures, identities and abilities.
- **Real World Knowledge**  
We commit to creating environments and providing experiences that build and apply relevant skills and knowledge for the real world.
- **Voice**  
We commit to hearing all voices, acknowledging, validating, and responding as we continuously grow together as a community.
- **Social and Emotional Intelligence**  
We commit to creating a culture that embraces, teaches, models and applies social and emotional intelligence in all interactions with all stakeholders.
- **Perseverance**  
We commit to creating a learning atmosphere that models and instills perseverance through adversity and encourages risk taking.

### CORE COMMITMENTS

- Prioritize resources to close opportunity gaps, improve teaching and learning, recruit and retain high quality employees and help all students reach their potential.
- Provide sound fiscal stewardship of community resources.
- Build trust by sharing useful, transparent fiscal information.
- Adopt a budget that consistently balances ongoing revenues and expenditures to avoid a structural deficit.
- Preserve an ending fund balance that ensures integrity and stability of the district.

## SIGNIFICANT CHANGES SINCE BUDGET ADOPTION

Slight revisions were made to K-12 funding during the final 2023-24 state budget act.

Item	Budget Revision (September)
LCFF Revenues	Increased \$6,235,260 since Budget Adoption with the 2022-23 P-2 ADA Mitigation Certification
Unrestricted Expenditures	Increased \$5,936,001 due to the budget of carryover for delayed receipt of goods due to shipping delays and the addition of salary and benefits budgeted for LCAP action items 2.05.03, 2.03.11, and 5.06.02

## ONE-TIME FUNDS

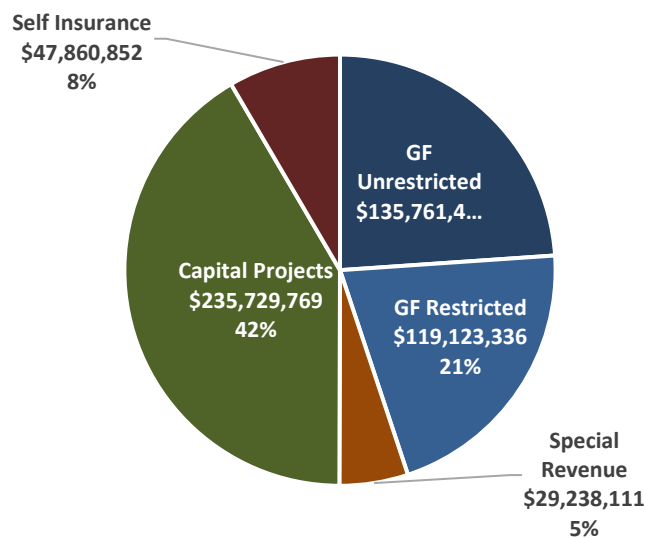
Source of Funds	Fund Type	Explanation	Amount
Learning Recovery Emergency Block Grant	Restricted State	Apportionment Adjustment in <b>2022-23</b> Unaudited Actuals (UA's) included in final 2023-24 Adopted State Budget	\$5,111,885
Arts, Music, and Instructional Materials Discretionary Block Grant	Restricted State	Apportionment Adjustment in <b>2022-23</b> Unaudited Actuals (UA's) included in final 2023-24 Adopted State Budget	\$10,057,053
Prop 28 Arts Education Funding	Restricted State	Voters approved Prop. 28 in 2022 for use starting in the 2023-24 year (unbudgeted - waiting for state resource account code)	\$5,765,310 (estimated)
LCFF Equity Multiplier	Restricted State	Classroom-based schools with a non-stability rate of at least 25% of their adjusted cumulative enrollment and a socioeconomically disadvantaged pupil percentage of at least 70% would receive funding based on the adjusted cumulative enrollment for the school, with no school generating less than \$50,000. Starts in 2023-24 (unbudgeted - waiting for state resource account code)	\$4,279,141 (estimated)
<b>TOTAL</b>			<b>\$25,213,389</b>

## 2022-23 UNAUDITED ACTUALS

### ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrm Base / Other	8,566,057	41,447,865	35,669,158	0	5,778,707	14,344,764
	87,072,586	408,368,679	314,783,391	(59,241,229)	34,344,059	121,416,645
Total Unrestricted	95,638,643	449,816,544	350,452,550	(59,241,229)	40,122,765	135,761,408
Total Restricted	53,679,871	250,517,133	236,328,367	51,254,699	65,443,465	119,123,336
<b>GENERAL FUND</b>	<b>149,318,514</b>	<b>700,333,677</b>	<b>586,780,917</b>	<b>(7,986,530)</b>	<b>105,566,231</b>	<b>254,884,745</b>
ASB	2,044,845	2,986,859	2,497,693	0	489,167	2,534,012
Charter Schools	727,754	3,301,008	2,850,255	(250,951)	199,802	927,556
SPED (SELPA)	0	5,990,861	5,990,861	0	0	0
Adult Education	2,136,463	4,099,345	4,243,253	(42,292)	(186,200)	1,950,263
Child Development	3,606,212	24,364,476	25,098,374	4,244,027	3,510,129	7,116,341
Cafeteria	7,020,462	27,239,927	20,884,740	(4,022)	6,351,165	13,371,627
Deferred Maintenance	2,675,243	117,522	1,454,453	2,000,000	663,069	3,338,312
<b>SPECIAL REVENUE</b>	<b>18,210,979</b>	<b>68,099,997</b>	<b>63,019,628</b>	<b>5,946,763</b>	<b>11,027,132</b>	<b>29,238,111</b>
Building	227,178,852	8,769,073	128,120,439	20,353,975	(98,997,391)	128,181,461
Capital Facilities	7,694,581	1,792,565	6,020	(5,000,000)	(3,213,455)	4,481,126
County School Facilities	0	14,680,377	0	(14,680,377)	0	0
Bond Interest Redemption	101,181,055	105,056,801	102,610,675	(560,000)	1,886,127	103,067,182
<b>CAPITAL PROJECTS</b>	<b>336,054,488</b>	<b>130,298,817</b>	<b>230,737,134</b>	<b>113,598</b>	<b>(100,324,719)</b>	<b>235,729,769</b>
<b>SELF INSURANCE</b>	<b>44,779,637</b>	<b>27,185,691</b>	<b>25,731,144</b>	<b>1,626,668</b>	<b>3,081,215</b>	<b>47,860,852</b>
<b>TOTAL</b>	<b>548,363,618</b>	<b>925,918,182</b>	<b>906,268,823</b>	<b>(299,501)</b>	<b>19,349,858</b>	<b>567,713,476</b>

### Reserves



## 2022-23 UNAUDITED ACTUALS

### UNRESTRICTED GENERAL FUND

	Adopted			2nd Interim	Estimated Actuals	Unaudited Actuals
	Budget	Budget Act	1st Interim			
<b>Revenues</b>	<b>418,933,524</b>	<b>433,723,220</b>	<b>439,215,587</b>	<b>442,081,819</b>	<b>433,649,250</b>	<b>449,816,544</b>
<b>Expenses</b>						
Salaries/Benefits	311,030,537	311,030,537	326,928,451	325,827,985	324,616,509	320,859,767
Other Expenditures	29,410,466	31,750,719	32,368,072	34,462,343	34,377,424	29,592,783
<b>Total Expenses</b>	<b>340,441,003</b>	<b>342,781,256</b>	<b>359,296,523</b>	<b>360,290,328</b>	<b>358,993,933</b>	<b>350,452,550</b>
<b>Other Financing</b>	<b>(57,912,741)</b>	<b>(57,912,741)</b>	<b>(61,265,003)</b>	<b>(59,955,475)</b>	<b>(58,028,145)</b>	<b>(59,241,229)</b>
<b>Surplus/(Deficit)</b>	<b>20,579,780</b>	<b>33,029,223</b>	<b>18,654,061</b>	<b>21,836,016</b>	<b>16,627,172</b>	<b>40,122,765</b>
<b>Beginning Balance</b>	<b>86,976,380</b>	<b>86,976,380</b>	<b>95,638,643</b>	<b>95,638,643</b>	<b>95,638,643</b>	<b>95,638,643</b>
<b>Ending Balance</b>	<b>107,556,160</b>	<b>120,005,603</b>	<b>114,292,704</b>	<b>117,474,659</b>	<b>112,265,815</b>	<b>135,761,408</b>
Non-Spendable	242,146	242,146	242,146	242,146	307,373	362,076
Commitments	28,958,784	28,958,784	40,596,587	41,106,057	41,240,172	41,226,290
Assigned	1,500,000	1,500,000	897,676	9,537,360	2,212,751	6,434,184
Reserve for Economic Uncertainty	11,948,030	11,994,816	12,538,639	12,556,783	12,496,108	11,895,349
Unassigned	64,907,200	77,309,857	60,017,656	54,032,313	56,009,411	75,843,510

### UNRESTRICTED WITH SUPPLEMENTAL BREAKOUT

	Adopted budget			Unaudited Actuals Report		
	Supplemental Concentration	Base All Other	Total	Supplemental Concentration	Base All Other	Total
<b>Revenues</b>	<b>38,021,754</b>	<b>380,911,770</b>	<b>418,933,524</b>	<b>41,447,865</b>	<b>408,368,679</b>	<b>449,816,544</b>
<b>Expenses</b>						
Salaries/Benefits	31,967,854	279,062,683	311,030,537	31,073,077	289,786,690	320,859,767
Other Expenditures	6,353,940	23,056,526	29,410,466	4,588,805	25,003,978	29,592,783
<b>Total Expenses</b>	<b>38,321,794</b>	<b>302,119,209</b>	<b>340,441,003</b>	<b>35,661,882</b>	<b>314,790,668</b>	<b>350,452,550</b>
<b>Other Financing</b>	<b>(7,276)</b>	<b>(57,905,465)</b>	<b>(57,912,741)</b>	<b>(7,276)</b>	<b>(57,607,285)</b>	<b>(59,241,229)</b>
<b>Surplus/(Deficit)</b>	<b>(307,316)</b>	<b>20,887,096</b>	<b>20,579,780</b>	<b>5,778,707</b>	<b>35,970,726</b>	<b>40,122,765</b>
<b>Beginning Balance</b>	<b>3,028,898</b>	<b>83,947,482</b>	<b>86,976,380</b>	<b>8,566,057</b>	<b>87,072,586</b>	<b>95,638,643</b>
<b>Ending Balance</b>	<b>2,721,582</b>	<b>104,834,578</b>	<b>107,556,160</b>	<b>14,344,764</b>	<b>123,043,312</b>	<b>135,761,409</b>
Assigned/Committed	2,721,582	39,927,378	42,648,960	14,344,764	45,573,134	59,917,898
Unassigned	-	64,907,200	64,907,200	-	75,843,510	75,843,510

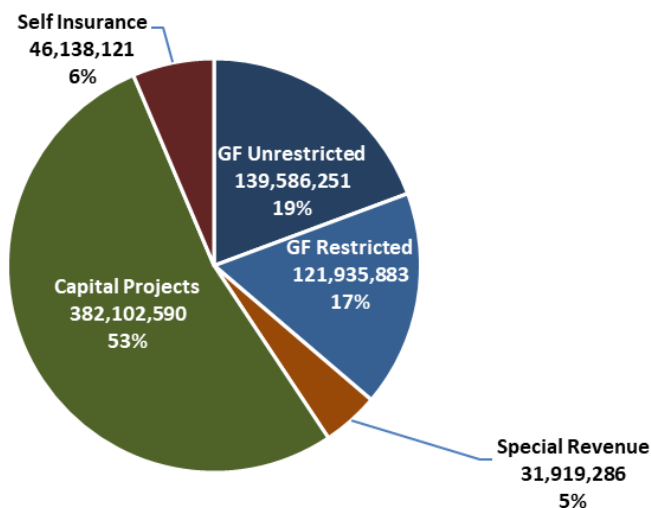


## 2023-24 REVISED BUDGET

### ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn Base / Other	14,344,764	52,056,413	54,298,556	(7,276)	(2,249,419)	12,095,345
Total Unrestricted	135,761,408	472,798,634	406,014,140	(62,959,651)	3,824,843	139,586,251
Total Restricted	119,123,336	198,064,735	254,336,739	59,084,551	2,812,547	121,935,883
<b>GENERAL FUND</b>	<b>254,884,745</b>	<b>670,863,369</b>	<b>660,350,879</b>	<b>(3,875,100)</b>	<b>6,637,390</b>	<b>261,522,134</b>
ASB	2,534,012	1,851,171	1,851,171	0	0	2,534,012
Charter Schools	927,556	3,560,825	2,826,400	(281,530)	452,895	1,380,451
SPED (SELPA)	0	6,354,244	6,354,244	0	0	0
Adult Education	1,950,263	4,206,463	4,241,229	(164,415)	(199,181)	1,751,082
Child Development	7,116,341	24,539,270	27,404,371	1,863,587	(1,001,514)	6,114,827
Cafeteria	13,371,627	26,763,822	25,354,847	0	1,408,975	14,780,602
Deferred Maintenance	3,338,312	20,000	0	2,000,000	2,020,000	5,358,312
<b>SPECIAL REVENUE</b>	<b>29,238,111</b>	<b>67,295,795</b>	<b>68,032,262</b>	<b>3,417,642</b>	<b>2,681,175</b>	<b>31,919,286</b>
Building	128,181,461	1,989,946	10,463,015	150,967,458	142,494,389	270,675,850
Capital Facilities	4,481,126	1,330,000	20,000	0	1,310,000	5,791,126
County School Facilities	0	0	0	0	0	0
Bond Interest Redemption	103,067,182	110,309,641	107,741,208	0	2,568,433	105,635,614
<b>CAPITAL PROJECTS</b>	<b>235,729,769</b>	<b>113,629,587</b>	<b>118,224,223</b>	<b>150,967,458</b>	<b>146,372,822</b>	<b>382,102,590</b>
<b>SELF INSURANCE</b>	<b>47,860,852</b>	<b>22,671,261</b>	<b>26,020,660</b>	<b>1,626,668</b>	<b>(1,722,731)</b>	<b>46,138,121</b>
<b>TOTAL</b>	<b>567,713,476</b>	<b>874,460,012</b>	<b>872,628,024</b>	<b>152,136,668</b>	<b>153,968,656</b>	<b>721,682,130</b>

### Reserves



## 2023-24 REVISED BUDGET

### UNRESTRICTED GENERAL FUND

	Adopted Budget	Budget Act	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
<b>Revenues</b>	<b>464,563,374</b>	<b>472,798,634</b>				
<b>Expenses</b>						
Salaries/Benefits	360,155,236	365,041,079				
Other Expenditures	39,922,903	40,973,061				
<b>Total Expenses</b>	<b>400,078,139</b>	<b>406,014,140</b>				
<b>Other Financing</b>	<b>(62,959,651)</b>	<b>(62,959,651)</b>				
<b>Surplus/(Deficit)</b>	<b>1,525,584</b>	<b>3,824,843</b>				
<b>Beginning Balance</b>	<b>112,265,815</b>	<b>135,761,408</b>				
<b>Ending Balance</b>	<b>113,791,399</b>	<b>139,586,251</b>				
Non-Spendable	289,931	289,931				
Commitments	35,075,476	37,486,040				
Assigned	6,280,528	8,097,630				
Reserve for Economic Uncerta	13,165,800	13,165,800				
Unassigned	58,979,664	80,546,851				

### UNRESTRICTED WITH SUPPLEMENTAL BREAKOUT

	Adopted budget			Budget Act		
	Supplemental Concentration	Base All Other	Total	Supplemental Concentration	Base All Other	Total
<b>Revenues</b>	<b>51,253,947</b>	<b>413,309,427</b>	<b>464,563,374</b>	<b>52,056,413</b>	<b>420,742,221</b>	<b>472,798,634</b>
<b>Expenses</b>						
Salaries/Benefits	40,187,274	319,967,962	360,155,236	44,980,116	320,060,963	365,041,079
Other Expenditures	9,265,554	30,657,349	39,922,903	9,318,440	31,654,621	40,973,061
<b>Total Expenses</b>	<b>49,452,828</b>	<b>350,625,311</b>	<b>400,078,139</b>	<b>54,298,556</b>	<b>351,715,584</b>	<b>406,014,140</b>
<b>Other Financing</b>	<b>(7,276)</b>	<b>(62,952,375)</b>	<b>(62,959,651)</b>	<b>(7,276)</b>	<b>(62,952,375)</b>	<b>(62,959,651)</b>
<b>Surplus/(Deficit)</b>	<b>1,793,843</b>	<b>(268,259)</b>	<b>1,525,584</b>	<b>(2,249,419)</b>	<b>6,074,262</b>	<b>3,824,843</b>
<b>Beginning Balance</b>	<b>10,628,296</b>	<b>101,637,519</b>	<b>112,265,815</b>	<b>14,344,764</b>	<b>121,416,645</b>	<b>135,761,408</b>
<b>Ending Balance</b>	<b>12,422,139</b>	<b>101,369,260</b>	<b>113,791,399</b>	<b>12,095,345</b>	<b>127,490,907</b>	<b>139,586,251</b>
Assigned/Committed	12,422,139	42,389,595	54,811,735	13,938,586	51,298,201	65,236,787
Unassigned	-	58,979,664	58,979,664	-	74,349,464	74,349,464

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	430,182,740.50	2,621,238.00	432,803,978.50	452,691,370.00	2,380,355.00	455,071,725.00	5.1%
2) Federal Revenue		8100-8299	0.00	88,242,698.84	88,242,698.84	0.00	97,249,921.00	97,249,921.00	10.2%
3) Other State Revenue		8300-8599	9,881,706.44	150,831,667.99	160,713,374.43	11,481,221.00	92,790,544.00	104,271,765.00	-35.1%
4) Other Local Revenue		8600-8799	9,752,096.74	8,821,528.56	18,573,625.30	390,783.00	5,643,915.00	6,034,698.00	-67.5%
5) TOTAL, REVENUES			449,816,543.68	250,517,133.39	700,333,677.07	464,563,374.00	198,064,735.00	662,628,109.00	-5.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	176,072,358.10	64,753,877.74	240,826,235.84	193,173,993.00	64,466,807.00	257,640,800.00	7.0%
2) Classified Salaries		2000-2999	45,947,391.83	45,476,266.01	91,423,657.84	54,249,997.00	51,904,349.00	106,154,346.00	16.1%
3) Employee Benefits		3000-3999	98,840,016.77	75,744,956.56	174,584,973.33	112,731,246.00	85,141,938.00	197,873,184.00	13.3%
4) Books and Supplies		4000-4999	6,879,303.77	18,912,487.56	25,791,791.33	10,968,088.00	21,629,884.00	32,597,972.00	26.4%
5) Services and Other Operating Expenditures		5000-5999	25,714,269.11	23,901,387.16	49,615,656.27	30,265,516.00	13,053,358.00	43,318,874.00	-12.7%
6) Capital Outlay		6000-6999	1,711,656.35	2,101,547.46	3,813,203.81	5,852,476.00	10,756,255.00	16,608,731.00	335.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,770,910.56	86,290.00	1,857,200.56	1,731,083.00	107,404.00	1,838,487.00	-1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,483,356.99)	5,351,554.77	(1,131,802.22)	(8,894,260.00)	7,276,744.00	(1,617,516.00)	42.9%
9) TOTAL, EXPENDITURES			350,452,549.50	236,328,367.26	586,780,916.76	400,078,139.00	254,336,739.00	654,414,878.00	11.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			99,363,994.18	14,188,766.13	113,552,760.31	64,485,235.00	(56,272,004.00)	8,213,231.00	-92.8%
<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	1,681,210.50	6,305,319.00	7,986,529.50	60,463.00	3,814,637.00	3,875,100.00	-51.5%
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	(57,560,018.23)	57,560,018.23	0.00	(62,899,188.00)	62,899,188.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(59,241,228.73)	51,254,699.23	(7,986,529.50)	(62,959,651.00)	59,084,551.00	(3,875,100.00)	-51.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			40,122,765.45	65,443,465.36	105,566,230.81	1,525,584.00	2,812,547.00	4,338,131.00	-95.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	116,240,896.18	53,679,870.71	169,920,766.89	135,761,408.63	119,123,336.07	254,884,744.70	50.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
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Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			116,240,896.18	53,679,870.71	169,920,766.89	135,761,408.63	119,123,336.07	254,884,744.70	50.0%
d) Other Restatements		9795	(20,602,253.00)	0.00	(20,602,253.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,638,643.18	53,679,870.71	149,318,513.89	135,761,408.63	119,123,336.07	254,884,744.70	70.7%
2) Ending Balance, June 30 (E + F1e)			135,761,408.63	119,123,336.07	254,884,744.70	137,286,992.63	121,935,883.07	259,222,875.70	1.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores		9712	139,634.42	0.00	139,634.42	84,931.18	0.00	84,931.18	-39.2%
Prepaid Items		9713	17,441.33	1,047,251.17	1,064,692.50	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	118,076,084.90	118,076,084.90	0.00	121,935,883.07	121,935,883.07	3.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	41,226,289.87	0.00	41,226,289.87	37,486,039.87	0.00	37,486,039.87	-9.1%
Bus Replacement Plan	0000	9760	13,524,000.00		13,524,000.00			0.00	
Technology Device Refresh and Enhancements	0000	9760	9,136,232.87		9,136,232.87			0.00	
Textbook Adoptions	0000	9760	10,000,000.00		10,000,000.00			0.00	
Carry over of Unspent Supplemental Grants	0000	9760	8,566,057.00		8,566,057.00			0.00	
Bus Replacement Plan	0000	9760			0.00	9,783,750.00		9,783,750.00	
Technology Device Refresh and Enhancements	0000	9760			0.00	9,136,232.87		9,136,232.87	
Textbook Adoptions	0000	9760			0.00	10,000,000.00		10,000,000.00	
Carry over of Unspent Supplemental Grants	0000	9760			0.00	8,566,057.00		8,566,057.00	
d) Assigned									
Other Assignments		9780	6,434,183.58	0.00	6,434,183.58	8,097,629.73	0.00	8,097,629.73	25.9%
ERP Implementation	0000	9780	655,476.73		655,476.73			0.00	
Additional Unspent Supplemental Grants	0000	9780	5,778,706.85		5,778,706.85			0.00	
ERP Implementation	0000	9780			0.00	504,964.73		504,964.73	
Additional Unspent Supplemental Grants	0000	9780			0.00	1,312,136.85		1,312,136.85	
Carry over of Concentration Grant	0000	9780			0.00	6,280,528.15		6,280,528.15	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,895,349.00	0.00	11,895,349.00	13,165,799.56	0.00	13,165,799.56	10.7%
Unassigned/Unappropriated Amount		9790	75,843,510.43	0.00	75,843,510.43	78,247,592.29	0.00	78,247,592.29	3.2%
<b>G. ASSETS</b>									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
1) Cash									
a) in County Treasury		9110	153,175,498.57	106,182,308.91	259,357,807.48				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	205,000.00	0.00	205,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	15,763.09	15,763.09				
2) Investments		9150	12,533,780.03	0.00	12,533,780.03				
3) Accounts Receivable		9200	10,058,469.87	38,712,921.91	48,771,391.78				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	242,063.06	4,951,289.68	5,193,352.74				
6) Stores		9320	139,634.42	0.00	139,634.42				
7) Prepaid Expenditures		9330	17,441.33	1,047,251.17	1,064,692.50				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			176,371,887.28	150,909,534.76	327,281,422.04				
<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	35,644,324.56	17,634,512.70	53,278,837.26				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	4,966,154.09	998,224.68	5,964,378.77				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	13,153,461.31	13,153,461.31				
6) TOTAL, LIABILITIES			40,610,478.65	31,786,198.69	72,396,677.34				
<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									
(must agree with line F2) (G10 + H2) - (I6 + J2)			135,761,408.63	119,123,336.07	254,884,744.70				
<b>LCFF SOURCES</b>									
Principal Apportionment									

Unaudited Actuals  
General Fund  
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Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
State Aid - Current Year		8011	293,180,404.00	0.00	293,180,404.00	235,026,605.00	0.00	235,026,605.00	-19.8%
Education Protection Account State Aid - Current Year		8012	30,858,345.00	0.00	30,858,345.00	113,115,877.00	0.00	113,115,877.00	266.6%
State Aid - Prior Years		8019	1,629,843.00	0.00	1,629,843.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	823,536.14	0.00	823,536.14	815,739.00	0.00	815,739.00	-0.9%
Timber Yield Tax		8022	12.76	0.00	12.76	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	108,440,060.98	0.00	108,440,060.98	109,027,532.00	0.00	109,027,532.00	0.5%
Unsecured Roll Taxes		8042	3,628,960.10	0.00	3,628,960.10	3,629,664.00	0.00	3,629,664.00	0.0%
Prior Years' Taxes		8043	1,003,090.09	0.00	1,003,090.09	1,107,051.00	0.00	1,107,051.00	10.4%
Supplemental Taxes		8044	3,584,980.75	0.00	3,584,980.75	4,428,716.00	0.00	4,428,716.00	23.5%
Education Revenue Augmentation Fund (ERAF)		8045	17,578,032.09	0.00	17,578,032.09	17,240,222.00	0.00	17,240,222.00	-1.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	270,550.50	0.00	270,550.50	200,853.00	0.00	200,853.00	-25.8%
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	33,882.18	0.00	33,882.18	23,000.00	0.00	23,000.00	-32.1%
Less: Non-LCFF (50%) Adjustment		8089	(16,941.09)	0.00	(16,941.09)	(11,500.00)	0.00	(11,500.00)	-32.1%
Subtotal, LCFF Sources			461,014,756.50	0.00	461,014,756.50	484,603,759.00	0.00	484,603,759.00	5.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(30,832,016.00)	0.00	(30,832,016.00)	(31,912,389.00)	0.00	(31,912,389.00)	3.5%
Property Taxes Transfers		8097	0.00	2,621,238.00	2,621,238.00	0.00	2,380,355.00	2,380,355.00	-9.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			430,182,740.50	2,621,238.00	432,803,978.50	452,691,370.00	2,380,355.00	455,071,725.00	5.1%
<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	12,653,418.86	12,653,418.86	0.00	12,688,038.00	12,688,038.00	0.3%
Special Education Discretionary Grants		8182	0.00	3,197,371.40	3,197,371.40	0.00	1,259,861.00	1,259,861.00	-60.6%
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%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	26,000.00	26,000.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		17,805,290.00	17,805,290.00		18,950,478.00	18,950,478.00	6.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,081,393.00	1,081,393.00		2,051,923.00	2,051,923.00	89.7%
Title III, Part A, Immigrant Student Program	4201	8290		80,126.00	80,126.00		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		445,050.00	445,050.00		880,716.00	880,716.00	97.9%
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		2,203,918.33	2,203,918.33		2,429,765.00	2,429,765.00	10.2%
Career and Technical Education	3500-3599	8290		476,673.00	476,673.00		557,321.00	557,321.00	16.9%
All Other Federal Revenue	All Other	8290	0.00	50,273,458.25	50,273,458.25	0.00	58,431,819.00	58,431,819.00	16.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>88,242,698.84</b>	<b>88,242,698.84</b>	<b>0.00</b>	<b>97,249,921.00</b>	<b>97,249,921.00</b>	<b>10.2%</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		32,905,666.74	32,905,666.74		33,340,837.00	33,340,837.00	1.3%
Prior Years	6500	8319		(2,627,239.16)	(2,627,239.16)		0.00	0.00	-100.0%
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	3,499,071.00	3,499,071.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,544,284.00	0.00	1,544,284.00	1,696,091.00	0.00	1,696,091.00	9.8%
Lottery - Unrestricted and Instructional Materials		8560	7,986,871.68	3,979,044.11	11,965,915.79	6,171,000.00	2,432,100.00	8,603,100.00	-28.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		4,896,104.93	4,896,104.93		4,549,209.00	4,549,209.00	-7.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		353,747.74	353,747.74		305,229.00	305,229.00	-13.7%
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		1,636,222.00	1,636,222.00		1,878,218.00	1,878,218.00	14.8%
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	350,550.76	106,189,050.63	106,539,601.39	3,614,130.00	50,284,951.00	53,899,081.00	-49.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,881,706.44</b>	<b>150,831,667.99</b>	<b>160,713,374.43</b>	<b>11,481,221.00</b>	<b>92,790,544.00</b>	<b>104,271,765.00</b>	<b>-35.1%</b>
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,486,467.31	0.00	6,486,467.31	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



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Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	839,840.45	112,858.39	952,698.84	0.00	117,884.00	117,884.00	-87.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	748,969.91	748,969.91	0.00	1,109,901.00	1,109,901.00	48.2%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	16,941.09	0.00	16,941.09	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,408,847.89	7,597,403.35	10,006,251.24	390,783.00	4,059,519.00	4,450,302.00	-55.5%
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		362,296.91	362,296.91		356,611.00	356,611.00	-1.6%
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			9,752,096.74	8,821,528.56	18,573,625.30	390,783.00	5,643,915.00	6,034,698.00	-67.5%
TOTAL, REVENUES			449,816,543.68	250,517,133.39	700,333,677.07	464,563,374.00	198,064,735.00	662,628,109.00	-5.4%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	143,707,956.76	46,437,236.92	190,145,193.68	157,314,732.00	46,568,809.00	203,883,541.00	7.2%
Certificated Pupil Support Salaries		1200	9,458,732.02	7,262,388.37	16,721,120.39	11,238,068.00	7,652,831.00	18,890,899.00	13.0%
Certificated Supervisors' and Administrators' Salaries		1300	19,108,963.54	4,068,754.27	23,177,717.81	20,107,252.00	3,998,095.00	24,105,347.00	4.0%
Other Certificated Salaries		1900	3,796,705.78	6,985,498.18	10,782,203.96	4,513,941.00	6,247,072.00	10,761,013.00	-0.2%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, CERTIFICATED SALARIES			176,072,358.10	64,753,877.74	240,826,235.84	193,173,993.00	64,466,807.00	257,640,800.00	7.0%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,502,947.83	20,014,483.14	21,517,430.97	2,811,734.00	24,737,041.00	27,548,775.00	28.0%
Classified Support Salaries		2200	19,755,702.61	13,338,245.34	33,093,947.95	22,989,276.00	14,750,609.00	37,739,885.00	14.0%
Classified Supervisors' and Administrators' Salaries		2300	6,010,553.32	4,567,965.86	10,578,519.18	6,552,719.00	4,989,282.00	11,542,001.00	9.1%
Clerical, Technical and Office Salaries		2400	17,631,761.98	2,208,581.05	19,840,343.03	19,631,787.00	2,308,419.00	21,940,206.00	10.6%
Other Classified Salaries		2900	1,046,426.09	5,346,990.62	6,393,416.71	2,264,481.00	5,118,998.00	7,383,479.00	15.5%
TOTAL, CLASSIFIED SALARIES			45,947,391.83	45,476,266.01	91,423,657.84	54,249,997.00	51,904,349.00	106,154,346.00	16.1%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	32,715,795.24	31,716,786.72	64,432,581.96	36,107,024.00	32,763,861.00	68,870,885.00	6.9%
PERS		3201-3202	11,445,246.58	11,572,930.29	23,018,176.87	14,867,979.00	14,380,050.00	29,248,029.00	27.1%
OASDI/Medicare/Alternative		3301-3302	6,079,030.09	4,474,894.98	10,553,925.07	6,916,980.00	4,932,344.00	11,849,324.00	12.3%
Health and Welfare Benefits		3401-3402	36,044,751.98	20,951,483.47	56,996,235.45	42,028,843.00	26,280,352.00	68,309,195.00	19.8%
Unemployment Insurance		3501-3502	1,145,815.05	552,507.86	1,698,322.91	120,944.00	56,486.00	177,430.00	-89.6%
Workers' Compensation		3601-3602	3,905,345.96	1,932,981.20	5,838,327.16	4,434,666.00	2,087,183.00	6,521,849.00	11.7%
OPEB, Allocated		3701-3702	4,432,046.19	2,687,585.48	7,119,631.67	4,912,892.00	2,932,851.00	7,845,743.00	10.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,071,985.68	1,855,786.56	4,927,772.24	3,341,918.00	1,708,811.00	5,050,729.00	2.5%
TOTAL, EMPLOYEE BENEFITS			98,840,016.77	75,744,956.56	174,584,973.33	112,731,246.00	85,141,938.00	197,873,184.00	13.3%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	3,468,591.74	3,468,591.74	0.00	715,536.00	715,536.00	-79.4%
Books and Other Reference Materials		4200	253,863.31	1,041,498.18	1,295,361.49	308,005.00	689,839.00	997,844.00	-23.0%
Materials and Supplies		4300	5,884,958.67	7,411,956.29	13,296,914.96	9,181,068.00	17,093,032.00	26,274,100.00	97.6%
Noncapitalized Equipment		4400	723,442.26	6,009,425.65	6,732,867.91	1,479,015.00	1,938,149.00	3,417,164.00	-49.2%
Food		4700	17,039.53	981,015.70	998,055.23	0.00	1,193,328.00	1,193,328.00	19.6%
TOTAL, BOOKS AND SUPPLIES			6,879,303.77	18,912,487.56	25,791,791.33	10,968,088.00	21,629,884.00	32,597,972.00	26.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	228,881.81	17,040,278.29	17,269,160.10	62,422.00	12,017,718.00	12,080,140.00	-30.0%
Travel and Conferences		5200	628,671.17	858,434.96	1,487,106.13	706,390.00	394,102.00	1,100,492.00	-26.0%
Dues and Memberships		5300	244,831.84	62,237.15	307,068.99	236,049.00	6,943.00	242,992.00	-20.9%
Insurance		5400 - 5450	3,898,656.33	175.00	3,898,831.33	3,860,108.00	0.00	3,860,108.00	-1.0%
Operations and Housekeeping Services		5500	9,674,117.41	0.00	9,674,117.41	10,369,441.00	0.00	10,369,441.00	7.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	791,224.23	399,973.83	1,191,198.06	1,050,643.00	333,029.00	1,383,672.00	16.2%
Transfers of Direct Costs		5710	544,638.31	(544,638.31)	0.00	880,235.00	(880,235.00)	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Direct Costs - Interfund		5750	(1,831,558.02)	(5,674,962.57)	(7,506,520.59)	(1,261,540.00)	(5,828,589.00)	(7,090,129.00)	-5.5%
Professional/Consulting Services and Operating Expenditures		5800	10,416,699.08	11,437,328.09	21,854,027.17	12,717,150.00	6,796,154.00	19,513,304.00	-10.7%
Communications		5900	1,118,106.95	322,560.72	1,440,667.67	1,644,618.00	214,236.00	1,858,854.00	29.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>25,714,269.11</b>	<b>23,901,387.16</b>	<b>49,615,656.27</b>	<b>30,265,516.00</b>	<b>13,053,358.00</b>	<b>43,318,874.00</b>	<b>-12.7%</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	10,000,000.00	10,000,000.00	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	1,675,116.58	2,101,547.46	3,776,664.04	5,852,476.00	610,255.00	6,462,731.00	71.1%
Equipment Replacement		6500	36,539.77	0.00	36,539.77	0.00	146,000.00	146,000.00	299.6%
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>1,711,656.35</b>	<b>2,101,547.46</b>	<b>3,813,203.81</b>	<b>5,852,476.00</b>	<b>10,756,255.00</b>	<b>16,608,731.00</b>	<b>335.6%</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	86,290.00	86,290.00	0.00	107,404.00	107,404.00	24.5%
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	1,470,482.83	0.00	1,470,482.83	1,581,065.00	0.00	1,581,065.00	7.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	10,283.93	0.00	10,283.93	2,013.00	0.00	2,013.00	-80.4%
Other Debt Service - Principal		7439	290,143.80	0.00	290,143.80	148,005.00	0.00	148,005.00	-49.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,770,910.56	86,290.00	1,857,200.56	1,731,083.00	107,404.00	1,838,487.00	-1.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(5,351,554.77)	5,351,554.77	0.00	(7,276,744.00)	7,276,744.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,131,802.22)	0.00	(1,131,802.22)	(1,617,516.00)	0.00	(1,617,516.00)	42.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,483,356.99)	5,351,554.77	(1,131,802.22)	(8,894,260.00)	7,276,744.00	(1,617,516.00)	42.9%
TOTAL, EXPENDITURES			350,452,549.50	236,328,367.26	586,780,916.76	400,078,139.00	254,336,739.00	654,414,878.00	11.5%
<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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	2,724,599.00	2,724,599.00	53,187.00	0.00	53,187.00	-98.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,681,210.50	3,580,720.00	5,261,930.50	7,276.00	3,814,637.00	3,821,913.00	-27.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,681,210.50	6,305,319.00	7,986,529.50	60,463.00	3,814,637.00	3,875,100.00	-51.5%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(57,560,018.23)	57,560,018.23	0.00	(63,542,941.00)	63,542,941.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	643,753.00	(643,753.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(57,560,018.23)	57,560,018.23	0.00	(62,899,188.00)	62,899,188.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(59,241,228.73)	51,254,699.23	(7,986,529.50)	(62,959,651.00)	59,084,551.00	(3,875,100.00)	-51.5%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	430,182,740.50	2,621,238.00	432,803,978.50	452,691,370.00	2,380,355.00	455,071,725.00	5.1%
2) Federal Revenue		8100-8299	0.00	88,242,698.84	88,242,698.84	0.00	97,249,921.00	97,249,921.00	10.2%
3) Other State Revenue		8300-8599	9,881,706.44	150,831,667.99	160,713,374.43	11,481,221.00	92,790,544.00	104,271,765.00	-35.1%
4) Other Local Revenue		8600-8799	9,752,096.74	8,821,528.56	18,573,625.30	390,783.00	5,643,915.00	6,034,698.00	-67.5%
5) TOTAL, REVENUES			449,816,543.68	250,517,133.39	700,333,677.07	464,563,374.00	198,064,735.00	662,628,109.00	-5.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		208,049,730.88	148,048,543.96	356,098,274.84	232,557,201.00	154,712,271.00	387,269,472.00	8.8%
2) Instruction - Related Services	2000-2999		54,719,809.50	40,571,136.04	95,290,945.54	60,687,581.00	38,943,471.00	99,631,052.00	4.6%
3) Pupil Services	3000-3999		28,542,909.98	20,729,297.99	49,272,207.97	40,129,704.00	21,531,217.00	61,660,921.00	25.1%
4) Ancillary Services	4000-4999		2,700,232.99	1,497,225.32	4,197,458.31	4,625,228.00	1,774,947.00	6,400,175.00	52.5%
5) Community Services	5000-5999		0.00	29,961.96	29,961.96	0.00	31,079.00	31,079.00	3.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		22,364,993.02	8,891,752.67	31,256,745.69	24,465,072.00	10,540,921.00	35,005,993.00	12.0%
8) Plant Services	8000-8999		32,303,962.57	16,474,159.32	48,778,121.89	35,882,270.00	26,695,429.00	62,577,699.00	28.3%
9) Other Outgo	9000-9999	Except 7600-7699	1,770,910.56	86,290.00	1,857,200.56	1,731,083.00	107,404.00	1,838,487.00	-1.0%
10) TOTAL, EXPENDITURES			350,452,549.50	236,328,367.26	586,780,916.76	400,078,139.00	254,336,739.00	654,414,878.00	11.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			99,363,994.18	14,188,766.13	113,552,760.31	64,485,235.00	(56,272,004.00)	8,213,231.00	-92.8%
<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	1,681,210.50	6,305,319.00	7,986,529.50	60,463.00	3,814,637.00	3,875,100.00	-51.5%
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	(57,560,018.23)	57,560,018.23	0.00	(62,899,188.00)	62,899,188.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(59,241,228.73)	51,254,699.23	(7,986,529.50)	(62,959,651.00)	59,084,551.00	(3,875,100.00)	-51.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			40,122,765.45	65,443,465.36	105,566,230.81	1,525,584.00	2,812,547.00	4,338,131.00	-95.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	116,240,896.18	53,679,870.71	169,920,766.89	135,761,408.63	119,123,336.07	254,884,744.70	50.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			116,240,896.18	53,679,870.71	169,920,766.89	135,761,408.63	119,123,336.07	254,884,744.70	50.0%
d) Other Restatements		9795	(20,602,253.00)	0.00	(20,602,253.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,638,643.18	53,679,870.71	149,318,513.89	135,761,408.63	119,123,336.07	254,884,744.70	70.7%
2) Ending Balance, June 30 (E + F1e)			135,761,408.63	119,123,336.07	254,884,744.70	137,286,992.63	121,935,883.07	259,222,875.70	1.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores		9712	139,634.42	0.00	139,634.42	84,931.18	0.00	84,931.18	-39.2%
Prepaid Items		9713	17,441.33	1,047,251.17	1,064,692.50	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	118,076,084.90	118,076,084.90	0.00	121,935,883.07	121,935,883.07	3.3%
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	41,226,289.87	0.00	41,226,289.87	37,486,039.87	0.00	37,486,039.87	-9.1%
Bus Replacement Plan	0000	9760	13,524,000.00		13,524,000.00			0.00	
Technology Device Refresh and Enhancements	0000	9760	9,136,232.87		9,136,232.87			0.00	
Textbook Adoptions	0000	9760	10,000,000.00		10,000,000.00			0.00	
Carryover of Unspent Supplemental Grants	0000	9760	8,566,057.00		8,566,057.00			0.00	
Bus Replacement Plan	0000	9760			0.00	9,783,750.00		9,783,750.00	
Technology Device Refresh and Enhancements	0000	9760			0.00	9,136,232.87		9,136,232.87	
Textbook Adoptions	0000	9760			0.00	10,000,000.00		10,000,000.00	
Carryover of Unspent Supplemental Grants	0000	9760			0.00	8,566,057.00		8,566,057.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	6,434,183.58	0.00	6,434,183.58	8,097,629.73	0.00	8,097,629.73	25.9%
ERP Implementation	0000	9780	655,476.73		655,476.73			0.00	
Additional Unspent Supplemental Grants	0000	9780	5,778,706.85		5,778,706.85			0.00	
ERP Implementation	0000	9780			0.00	504,964.73		504,964.73	
Additional Unspent Supplemental Grants	0000	9780			0.00	1,312,136.85		1,312,136.85	
Carryover of Concentration Grant	0000	9780			0.00	6,280,528.15		6,280,528.15	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,895,349.00	0.00	11,895,349.00	13,165,799.56	0.00	13,165,799.56	10.7%
Unassigned/Unappropriated Amount		9790	75,843,510.43	0.00	75,843,510.43	78,247,592.29	0.00	78,247,592.29	3.2%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	19,531,455.48	28,708,383.48
6266	Educator Effectiveness, FY 2021-22	7,947,123.22	5,421,018.22
6300	Lottery: Instructional Materials	1,278,288.32	2,994,852.32
6537	Special Ed: Learning Recovery Support	75,913.04	75,913.04
6546	Mental Health-Related Services	336,986.89	77,349.89
6547	Special Education Early Intervention Preschool Grant	2,204,923.92	1,991,299.92
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	21,371,238.00	21,371,238.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	438.65	438.65
7029	Child Nutrition: Food Service Staff Training Funds	44,042.95	44,042.95
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	3,499,071.00	3,499,071.00
7085	Learning Communities for School Success Program	187,027.22	187,027.22
7311	Classified School Employee Professional Development Block Grant	193,257.03	193,257.03
7412	A-G Access/Success Grant	999,688.75	778,099.75
7413	A-G Learning Loss Mitigation Grant	401,505.41	188,682.41
7435	Learning Recovery Emergency Block Grant	34,703,531.00	34,703,531.00
7810	Other Restricted State	309,964.62	293,002.62
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	6,171,233.47	5,537,652.47
9010	Other Restricted Local	18,820,395.93	15,871,023.10
Total, Restricted Balance		118,076,084.90	121,935,883.07



Expenditures through:

Jun 30, 2023

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	31,121,204.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>31,121,204.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	21,879,858.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	9,241,346.00
Books and Supplies	4000-4999 except 4700	0.00
Food Costs	4700	0.00
Services and Other Operating Expenditures	5000-5999, except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>31,121,204.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		31,121,204.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

Jun 30, 2023

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	31,121,204.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		31,121,204.00
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	21,879,858.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	9,241,346.00
Books and Supplies	4000-4999 except 4700	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Food Costs	4700	0.00
Subagreements for Services	5100-5199	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Travel and Conferences	5200-5299	0.00
Services and Other Operating Expenditures (Excluding objects 5200-5299 and 5800-5999)	5300-5799	0.00
Professional/Consulting Services & Operating Expenditures	5800-5899	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Communications	5900-5999	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		31,121,204.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0.00
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		31,121,204.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

Jun 30, 2023

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
	<b>Object Codes</b>	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	31,121,204.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		31,121,204.00
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
	<b>Function Codes</b>	
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	31,121,204.00
Instruction-Related Services	2000-2999	0.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		31,121,204.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0.00
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		31,121,204.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

Jun 30, 2023

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
	<b>Object Codes</b>	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	31,121,204.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		31,121,204.00
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
	<b>Function Codes</b>	
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	31,121,204.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library , Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		31,121,204.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0.00
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		31,121,204.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	2,986,859.35	1,851,171.00	-123.2%
5) TOTAL, REVENUES			2,986,859.35	1,851,171.00	-123.2%
<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	371,200.18	394,490.00	92.2%
5) Services and Other Operating Expenditures		5000-5999	2,126,492.62	1,456,681.00	-226.6%
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			2,497,692.80	1,851,171.00	-134.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			489,166.55	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			489,166.55	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,044,845.11	2,534,011.66	23.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,044,845.11	2,534,011.66	23.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,044,845.11	2,534,011.66	23.9%
2) Ending Balance, June 30 (E + F1e)			2,534,011.66	2,534,011.66	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,534,011.66	2,534,011.66	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,534,011.66		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,534,011.66		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,534,011.66		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	1,643,058.33	1,049,745.00	-36.1%
Interest		8660	633,927.44	704.00	-99.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	709,873.58	800,722.00	12.8%
<b>TOTAL, REVENUES</b>			<b>2,986,859.35</b>	<b>1,851,171.00</b>	<b>-123.2%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	352,875.42	359,620.00	1.9%
Noncapitalized Equipment		4400	18,324.76	34,870.00	90.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>371,200.18</b>	<b>394,490.00</b>	<b>92.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	47,476.54	48,123.00	1.4%
Insurance		5400-5450	0.00	200.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	117,919.12	200.00	-99.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,960,028.78	1,408,158.00	-28.2%
Communications		5900	1,068.18	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,126,492.62</b>	<b>1,456,681.00</b>	<b>-226.6%</b>
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,497,692.80	1,851,171.00	-134.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%



Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<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	2,986,859.35	1,851,171.00	-123.2%
5) TOTAL, REVENUES			2,986,859.35	1,851,171.00	-123.2%
<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		2,497,692.80	1,851,171.00	-25.9%
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			2,497,692.80	1,851,171.00	-25.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			489,166.55	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			489,166.55	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,044,845.11	2,534,011.66	23.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,044,845.11	2,534,011.66	23.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,044,845.11	2,534,011.66	23.9%
2) Ending Balance, June 30 (E + F1e)			2,534,011.66	2,534,011.66	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,534,011.66	2,534,011.66	0.0%
c) Committed					

Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Function

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

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

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	2,534,011.66	2,534,011.66
Total, Restricted Balance		2,534,011.66	2,534,011.66

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,503,946.00	3,188,513.00	27.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	766,098.77	362,312.00	-52.7%
4) Other Local Revenue		8600-8799	30,963.00	10,000.00	-67.7%
5) TOTAL, REVENUES			3,301,007.77	3,560,825.00	7.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,441,662.18	1,399,879.00	-2.9%
2) Classified Salaries		2000-2999	228,685.04	233,718.00	2.2%
3) Employee Benefits		3000-3999	867,374.81	898,645.00	3.6%
4) Books and Supplies		4000-4999	23,733.34	35,500.00	49.6%
5) Services and Other Operating Expenditures		5000-5999	288,179.32	258,574.00	-10.3%
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	620.38	84.00	-86.5%
9) TOTAL, EXPENDITURES			2,850,255.07	2,826,400.00	-0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			450,752.70	734,425.00	62.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	250,950.65	281,530.00	12.2%
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			(250,950.65)	(281,530.00)	12.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			199,802.05	452,895.00	126.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	727,753.77	927,555.82	27.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			727,753.77	927,555.82	27.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			727,753.77	927,555.82	27.5%
2) Ending Balance, June 30 (E + F1e)			927,555.82	1,380,450.82	48.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	658,045.67	664,976.67	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	269,510.15	715,474.15	165.5%
Reserve for Economic Uncertainties	0000	9780	53,902.03		
LCFF Revenue	0000	9780	215,608.12		
Reserve for Economic Uncertainties	0000	9780		143,094.83	
LCFF Revenue	0000	9780		572,379.32	
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	773,302.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	102,685.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	134,063.77		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,010,051.08		
<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	70,170.73		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	12,324.53		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			82,495.26		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			927,555.82		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	1,708,740.00	1,566,150.00	-8.3%
Education Protection Account State Aid - Current Year		8012	200,459.00	897,516.00	347.7%
State Aid - Prior Years		8019	1,919.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	592,828.00	724,847.00	22.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,503,946.00	3,188,513.00	27.3%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	154,145.00	144,758.00	-6.1%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	8,716.00	11,213.00	28.6%
Lottery - Unrestricted and Instructional Materials		8560	75,803.77	58,065.00	-23.4%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	527,434.00	148,276.00	-71.9%
TOTAL, OTHER STATE REVENUE			766,098.77	362,312.00	-52.7%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,963.00	10,000.00	-67.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,963.00	10,000.00	-67.7%
TOTAL, REVENUES			3,301,007.77	3,560,825.00	7.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,073,488.83	1,057,185.00	-1.5%
Certificated Pupil Support Salaries		1200	75,433.05	78,451.00	4.0%
Certificated Supervisors' and Administrators' Salaries		1300	261,965.76	264,243.00	0.9%
Other Certificated Salaries		1900	30,774.54	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,441,662.18	1,399,879.00	-2.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,505.30	0.00	-100.0%
Classified Support Salaries		2200	121,950.68	127,689.00	4.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	105,229.06	106,029.00	0.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			228,685.04	233,718.00	2.2%
<b>EMPLOYEE BENEFITS</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
STRS		3101-3102	335,251.55	381,354.00	13.8%
PERS		3201-3202	121,341.63	108,478.00	-10.6%
OASDI/Medicare/Alternative		3301-3302	51,407.75	46,905.00	-8.8%
Health and Welfare Benefits		3401-3402	279,212.47	292,427.00	4.7%
Unemployment Insurance		3501-3502	8,376.14	794.00	-90.5%
Workers' Compensation		3601-3602	29,176.16	29,317.00	0.5%
OPEB, Allocated		3701-3702	7,472.44	6,313.00	-15.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	35,136.67	33,057.00	-5.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>867,374.81</b>	<b>898,645.00</b>	<b>3.6%</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	1,584.68	0.00	-100.0%
Materials and Supplies		4300	22,148.66	35,500.00	60.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>23,733.34</b>	<b>35,500.00</b>	<b>49.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,587.62	1,424.00	-10.3%
Dues and Memberships		5300	16,852.48	9,000.00	-46.6%
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	1,533.82	850.00	-44.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	119,282.07	156,000.00	30.8%
Professional/Consulting Services and Operating Expenditures		5800	148,609.36	91,300.00	-38.6%
Communications		5900	313.97	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>288,179.32</b>	<b>258,574.00</b>	<b>-10.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
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		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	620.38	84.00	-86.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>620.38</b>	<b>84.00</b>	<b>-86.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,850,255.07</b>	<b>2,826,400.00</b>	<b>-0.8%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	250,950.65	281,530.00	12.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			250,950.65	281,530.00	12.2%
<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)			(250,950.65)	(281,530.00)	12.2%



Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,503,946.00	3,188,513.00	27.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	766,098.77	362,312.00	-52.7%
4) Other Local Revenue		8600-8799	30,963.00	10,000.00	-67.7%
5) TOTAL, REVENUES			3,301,007.77	3,560,825.00	7.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,761,702.69	1,732,491.00	-1.7%
2) Instruction - Related Services	2000-2999		856,744.14	815,826.00	-4.8%
3) Pupil Services	3000-3999		111,035.79	121,999.00	9.9%
4) Ancillary Services	4000-4999		1,500.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		119,182.45	156,084.00	31.0%
8) Plant Services	8000-8999		90.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,850,255.07	2,826,400.00	-0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			450,752.70	734,425.00	62.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	250,950.65	281,530.00	12.2%
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			(250,950.65)	(281,530.00)	12.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			199,802.05	452,895.00	126.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	727,753.77	927,555.82	27.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			727,753.77	927,555.82	27.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			727,753.77	927,555.82	27.5%
2) Ending Balance, June 30 (E + F1e)			927,555.82	1,380,450.82	48.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	658,045.67	664,976.67	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	269,510.15	715,474.15	165.5%
Reserve for Economic Uncertainties	0000	9780	53,902.03		
LCFF Revenue	0000	9780	215,608.12		
Reserve for Economic Uncertainties	0000	9780		143,094.83	
LCFF Revenue	0000	9780		572,379.32	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	46,464.42	46,464.42
6300	Lottery : Instructional Materials	63,431.99	73,046.99
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	131,318.33	131,318.33
7412	A-G Access/Success Grant	18,303.06	15,619.06
7413	A-G Learning Loss Mitigation Grant	7,853.00	7,853.00
7425	Expanded Learning Opportunities (ELO) Grant	102,857.00	102,857.00
7435	Learning Recovery Emergency Block Grant	169,200.73	169,200.73
7810	Other Restricted State	3,680.14	3,680.14
9010	Other Restricted Local	114,937.00	114,937.00
Total, Restricted Balance		658,045.67	664,976.67

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	194,478.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>194,478.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	135,238.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	59,240.00
Books and Supplies	4000-4999 except 4700	0.00
Food Costs	4700	0.00
Services and Other Operating Expenditures	5000-5999, except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>194,478.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		194,478.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	194,478.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>194,478.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	135,238.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	59,240.00
Books and Supplies	4000-4999 except 4700	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Food Costs	4700	0.00
Subagreements for Services	5100-5199	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Travel and Conferences	5200-5299	0.00
Services and Other Operating Expenditures (Excluding objects 5200-5299 and 5800-5999)	5300-5799	0.00
Professional/Consulting Services & Operating Expenditures	5800-5899	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Communications	5900-5999	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>194,478.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		194,478.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
	<b>Object Codes</b>	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	194,478.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>194,478.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
	<b>Function Codes</b>	
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	194,478.00
Instruction-Related Services	2000-2999	0.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>194,478.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		194,478.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
	<b>Object Codes</b>	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	194,478.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		194,478.00
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
	<b>Function Codes</b>	
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	194,478.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		194,478.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0.00
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		194,478.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	5,990,860.64	6,354,244.00	6.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			5,990,860.64	6,354,244.00	6.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,990,860.64	6,354,244.00	6.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,990,860.64	6,354,244.00	6.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	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 FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	715,422.71		
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			715,422.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	715,422.71		
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			715,422.71		
<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>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	5,582,293.26	5,914,212.00	5.9%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	408,567.38	440,032.00	7.7%
TOTAL, OTHER STATE REVENUE			5,990,860.64	6,354,244.00	6.1%
<b>OTHER LOCAL REVENUE</b>					
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					
Pass-Through Revenues From Local Sources					
		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools					
		8791	0.00	0.00	0.0%
From County Offices					
		8792	0.00	0.00	0.0%
From JPAs					
		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			5,990,860.64	6,354,244.00	6.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools					
		7211	408,567.38	440,032.00	7.7%
To County Offices					
		7212	0.00	0.00	0.0%
To JPAs					
		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools					
	6500	7221	5,582,293.26	5,914,212.00	5.9%
To County Offices					
	6500	7222	0.00	0.00	0.0%



Unaudited Actuals  
Special Education Pass-Through Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,990,860.64	6,354,244.00	6.1%
TOTAL, EXPENDITURES			5,990,860.64	6,354,244.00	6.1%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	5,990,860.64	6,354,244.00	6.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			5,990,860.64	6,354,244.00	6.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	5,990,860.64	6,354,244.00	6.1%
10) TOTAL, EXPENDITURES			5,990,860.64	6,354,244.00	6.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	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 FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	484,435.00	480,081.00	-0.9%
3) Other State Revenue		8300-8599	3,487,550.00	3,598,829.00	3.2%
4) Other Local Revenue		8600-8799	127,359.94	127,553.00	0.2%
5) TOTAL, REVENUES			4,099,344.94	4,206,463.00	2.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,300,478.69	1,186,596.00	-8.8%
2) Classified Salaries		2000-2999	434,694.30	581,603.00	33.8%
3) Employee Benefits		3000-3999	763,072.80	894,674.00	17.2%
4) Books and Supplies		4000-4999	224,141.38	210,073.00	-6.3%
5) Services and Other Operating Expenditures		5000-5999	1,460,170.32	1,297,203.00	-11.2%
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	60,695.92	71,080.00	17.1%
9) TOTAL, EXPENDITURES			4,243,253.41	4,241,229.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(143,908.47)	(34,766.00)	-75.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	57,055.00	0.00	-100.0%
b) Transfers Out		7600-7629	99,347.00	164,415.00	65.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,292.00)	(164,415.00)	288.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(186,200.47)	(199,181.00)	7.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,136,462.90	1,950,262.43	-8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,136,462.90	1,950,262.43	-8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,136,462.90	1,950,262.43	-8.7%
2) Ending Balance, June 30 (E + F1e)			1,950,262.43	1,751,081.43	-10.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,297,185.82	1,070,451.82	-17.5%
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	653,076.61	680,629.61	4.2%
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	1,206,148.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	799,029.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	58,458.79		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,063,636.72		
<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	56,914.09		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	56,460.20		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			113,374.29		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,950,262.43		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	12,075.00	7,721.00	-36.1%
All Other Federal Revenue	All Other	8290	472,360.00	472,360.00	0.0%
TOTAL, FEDERAL REVENUE			484,435.00	480,081.00	-0.9%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	1,129,218.00	1,129,218.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,898,406.00	1,986,225.00	4.6%
All Other State Revenue	All Other	8590	459,926.00	483,386.00	5.1%
TOTAL, OTHER STATE REVENUE			3,487,550.00	3,598,829.00	3.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	59,641.00	27,553.00	-53.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	67,718.94	100,000.00	47.7%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			127,359.94	127,553.00	0.2%
TOTAL, REVENUES			4,099,344.94	4,206,463.00	2.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	917,150.29	777,169.00	-15.3%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	24,786.30	25,467.00	2.7%
Certificated Supervisors' and Administrators' Salaries		1300	280,194.39	294,960.00	5.3%
Other Certificated Salaries		1900	78,347.71	89,000.00	13.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,300,478.69</b>	<b>1,186,596.00</b>	<b>-8.8%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	140,169.01	210,038.00	49.8%
Classified Support Salaries		2200	52,468.61	61,988.00	18.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	242,056.68	309,577.00	27.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>434,694.30</b>	<b>581,603.00</b>	<b>33.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	276,073.13	325,578.00	17.9%
PERS		3201-3202	103,181.58	152,273.00	47.6%
OASDI/Medicare/Alternative		3301-3302	52,893.16	61,138.00	15.6%
Health and Welfare Benefits		3401-3402	221,805.71	261,433.00	17.9%
Unemployment Insurance		3501-3502	8,669.31	873.00	-89.9%
Workers' Compensation		3601-3602	30,602.50	31,655.00	3.4%
OPEB, Allocated		3701-3702	36,319.21	39,914.00	9.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	33,528.20	21,810.00	-35.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>763,072.80</b>	<b>894,674.00</b>	<b>17.2%</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	28,433.80	40,302.00	41.7%
Materials and Supplies		4300	95,736.57	103,189.00	7.8%
Noncapitalized Equipment		4400	99,971.01	66,582.00	-33.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>224,141.38</b>	<b>210,073.00</b>	<b>-6.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	10,000.00	10,000.00	0.0%
Travel and Conferences		5200	21,850.62	20,500.00	-6.2%
Dues and Memberships		5300	2,215.00	2,215.00	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	6,061.39	7,000.00	15.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	199,667.50	65,796.00	-67.0%
Professional/Consulting Services and Operating Expenditures		5800	1,220,356.73	1,191,592.00	-2.4%
Communications		5900	19.08	100.00	424.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,460,170.32</b>	<b>1,297,203.00</b>	<b>-11.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	60,695.92	71,080.00	17.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			60,695.92	71,080.00	17.1%
TOTAL, EXPENDITURES			4,243,253.41	4,241,229.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	57,055.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			57,055.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	99,347.00	164,415.00	65.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			99,347.00	164,415.00	65.5%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(42,292.00)	(164,415.00)	288.8%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	484,435.00	480,081.00	-0.9%
3) Other State Revenue		8300-8599	3,487,550.00	3,598,829.00	3.2%
4) Other Local Revenue		8600-8799	127,359.94	127,553.00	0.2%
5) TOTAL, REVENUES			4,099,344.94	4,206,463.00	2.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,890,191.95	2,774,322.00	-4.0%
2) Instruction - Related Services	2000-2999		1,097,990.20	1,296,991.00	18.1%
3) Pupil Services	3000-3999		84,201.34	98,836.00	17.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		60,695.92	71,080.00	17.1%
8) Plant Services	8000-8999		110,174.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,243,253.41	4,241,229.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(143,908.47)	(34,766.00)	-75.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	57,055.00	0.00	-100.0%
b) Transfers Out		7600-7629	99,347.00	164,415.00	65.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,292.00)	(164,415.00)	288.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(186,200.47)	(199,181.00)	7.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,136,462.90	1,950,262.43	-8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,136,462.90	1,950,262.43	-8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,136,462.90	1,950,262.43	-8.7%
2) Ending Balance, June 30 (E + F1e)			1,950,262.43	1,751,081.43	-10.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,297,185.82	1,070,451.82	-17.5%
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	653,076.61	680,629.61	4.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6371	CalWORKs for ROCP or Adult Education	1,023,440.93	796,706.93
9010	Other Restricted Local	273,744.89	273,744.89
Total, Restricted Balance		1,297,185.82	1,070,451.82

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	13,752,124.96	14,174,203.00	3.1%
3) Other State Revenue		8300-8599	4,424,762.77	4,750,878.00	7.4%
4) Other Local Revenue		8600-8799	6,187,588.11	5,614,189.00	-9.3%
5) TOTAL, REVENUES			24,364,475.84	24,539,270.00	0.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	9,253,999.30	9,652,847.00	4.3%
2) Classified Salaries		2000-2999	4,814,481.86	5,558,922.00	15.5%
3) Employee Benefits		3000-3999	7,829,996.49	9,350,707.00	19.4%
4) Books and Supplies		4000-4999	2,069,166.97	1,657,304.00	-19.9%
5) Services and Other Operating Expenditures		5000-5999	420,771.67	183,068.00	-56.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	709,957.35	1,001,523.00	41.1%
9) TOTAL, EXPENDITURES			25,098,373.64	27,404,371.00	9.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(733,897.80)	(2,865,101.00)	290.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,244,027.00	1,863,587.00	-56.1%
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			4,244,027.00	1,863,587.00	-56.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,510,129.20	(1,001,514.00)	-128.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,606,212.24	7,116,341.44	97.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,606,212.24	7,116,341.44	97.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,606,212.24	7,116,341.44	97.3%
2) Ending Balance, June 30 (E + F1e)			7,116,341.44	6,114,827.44	-14.1%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,193,286.36	3,802,609.36	-9.3%
0000	0000	9780	4,193,286.36		
0000	0000	9780		3,802,609.36	
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					
1) Fair Value Adjustment to Cash in County Treasury		9110	4,008,970.67		
		9111	0.00		
b) in Banks					
c) in Revolving Cash Account					
d) with Fiscal Agent/Trustee					
		9120	0.00		
		9130	0.00		
		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	2,451.17		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,443,527.38		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	149,736.70		
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			7,604,685.92		
<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	299,266.51		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	189,077.97		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			488,344.48		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			7,116,341.44		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	692,153.91	666,233.00	-3.7%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	13,059,971.05	13,507,970.00	3.4%
TOTAL, FEDERAL REVENUE			13,752,124.96	14,174,203.00	3.1%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	40,386.86	40,796.00	1.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,731,648.91	3,855,025.00	3.3%
All Other State Revenue	All Other	8590	652,727.00	855,057.00	31.0%
TOTAL, OTHER STATE REVENUE			4,424,762.77	4,750,878.00	7.4%
<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%
Interest		8660	93,222.00	10,000.00	-89.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	5,322,127.89	5,153,240.00	-3.2%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	772,238.22	450,949.00	-41.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,187,588.11	5,614,189.00	-9.3%
TOTAL, REVENUES			24,364,475.84	24,539,270.00	0.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	7,186,016.13	7,387,802.00	2.8%
Certificated Pupil Support Salaries		1200	450,195.20	416,776.00	-7.4%
Certificated Supervisors' and Administrators' Salaries		1300	414,526.06	555,288.00	34.0%
Other Certificated Salaries		1900	1,203,261.91	1,292,981.00	7.5%
TOTAL, CERTIFICATED SALARIES			9,253,999.30	9,652,847.00	4.3%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,975,030.84	2,394,788.00	21.3%
Classified Support Salaries		2200	1,667,014.26	1,852,069.00	11.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,172,436.76	1,312,065.00	11.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,814,481.86</b>	<b>5,558,922.00</b>	<b>15.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	2,034,308.50	2,330,547.00	14.6%
PERS		3201-3202	1,474,140.60	1,798,287.00	22.0%
OASDI/Medicare/Alternative		3301-3302	597,409.35	659,212.00	10.3%
Health and Welfare Benefits		3401-3402	2,857,063.79	3,704,033.00	29.6%
Unemployment Insurance		3501-3502	70,694.01	7,395.00	-89.5%
Workers' Compensation		3601-3602	246,058.00	272,802.00	10.9%
OPEB, Allocated		3701-3702	322,036.59	355,492.00	10.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	228,285.65	222,939.00	-2.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>7,829,996.49</b>	<b>9,350,707.00</b>	<b>19.4%</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	110,077.69	9,188.00	-91.7%
Materials and Supplies		4300	829,009.18	899,287.00	8.5%
Noncapitalized Equipment		4400	355,393.72	41,000.00	-88.5%
Food		4700	774,686.38	707,829.00	-8.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,069,166.97</b>	<b>1,657,304.00</b>	<b>-19.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	69,565.35	51,050.00	-26.6%
Dues and Memberships		5300	4,147.51	2,250.00	-45.8%
Insurance		5400-5450	2,385.60	2,600.00	9.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,810.33	24,255.00	-6.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	69,462.97	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	246,219.93	99,513.00	-59.6%
Communications		5900	3,179.98	3,400.00	6.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>420,771.67</b>	<b>183,068.00</b>	<b>-56.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<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	709,957.35	1,001,523.00	41.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>709,957.35</b>	<b>1,001,523.00</b>	<b>41.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>25,098,373.64</b>	<b>27,404,371.00</b>	<b>9.2%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	2,724,599.00	53,187.00	-98.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	1,519,428.00	1,810,400.00	19.2%
(a) TOTAL, INTERFUND TRANSFERS IN			4,244,027.00	1,863,587.00	-56.1%
<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 Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,244,027.00	1,863,587.00	-56.1%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	13,752,124.96	14,174,203.00	3.1%
3) Other State Revenue		8300-8599	4,424,762.77	4,750,878.00	7.4%
4) Other Local Revenue		8600-8799	6,187,588.11	5,614,189.00	-9.3%
5) TOTAL, REVENUES			24,364,475.84	24,539,270.00	0.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		15,460,231.78	16,924,743.00	9.5%
2) Instruction - Related Services	2000-2999		5,847,460.60	6,340,935.00	8.4%
3) Pupil Services	3000-3999		2,172,685.08	2,105,602.00	-3.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		709,957.35	1,001,523.00	41.1%
8) Plant Services	8000-8999		908,038.83	1,031,568.00	13.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			25,098,373.64	27,404,371.00	9.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(733,897.80)	(2,865,101.00)	290.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,244,027.00	1,863,587.00	-56.1%
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			4,244,027.00	1,863,587.00	-56.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,510,129.20	(1,001,514.00)	-128.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,606,212.24	7,116,341.44	97.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,606,212.24	7,116,341.44	97.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,606,212.24	7,116,341.44	97.3%
2) Ending Balance, June 30 (E + F1e)			7,116,341.44	6,114,827.44	-14.1%
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	2,923,055.08	2,312,218.08	-20.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,193,286.36	3,802,609.36	-9.3%
0000	0000	9780	4,193,286.36		
0000	0000	9780		3,802,609.36	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	3,784.06	3,784.06
5059	Child Development: ARP California State Preschool Program One-time Stipend	364,200.00	364,200.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	225,003.36	225,003.36
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	225,865.63	225,865.63
6130	Child Development: Center-Based Reserve Account	231,060.73	78,125.73
9010	Other Restricted Local	1,873,141.30	1,415,239.30
Total, Restricted Balance		2,923,055.08	2,312,218.08

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	15,938,792.36	15,420,032.00	-3.3%
3) Other State Revenue		8300-8599	9,329,822.24	9,687,803.00	3.8%
4) Other Local Revenue		8600-8799	1,971,312.16	1,655,987.00	-16.0%
5) TOTAL, REVENUES			27,239,926.76	26,763,822.00	-1.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,609,208.47	6,644,004.00	18.4%
3) Employee Benefits		3000-3999	3,405,861.44	4,531,202.00	33.0%
4) Books and Supplies		4000-4999	10,663,981.45	12,650,113.00	18.6%
5) Services and Other Operating Expenditures		5000-5999	825,359.87	984,699.00	19.3%
6) Capital Outlay		6000-6999	19,800.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	360,528.57	544,829.00	51.1%
9) TOTAL, EXPENDITURES			20,884,739.80	25,354,847.00	21.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,355,186.96	1,408,975.00	-77.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,433.50	0.00	-100.0%
b) Transfers Out		7600-7629	8,455.00	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			(4,021.50)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,351,165.46	1,408,975.00	-77.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,020,461.71	13,371,627.17	90.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,020,461.71	13,371,627.17	90.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,020,461.71	13,371,627.17	90.5%
2) Ending Balance, June 30 (E + F1e)			13,371,627.17	14,780,602.17	10.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	722.00	0.00	-100.0%
Stores		9712	528,444.77	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,842,460.40	14,780,602.17	15.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,548,062.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	15,578.42		
c) in Revolving Cash Account		9130	722.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	63.75		
2) Investments		9150	0.00		



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	5,404,779.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	48,197.61		
6) Stores		9320	528,444.77		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			13,545,848.45		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	144,788.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	29,432.75		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			174,221.28		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			13,371,627.17		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	14,903,459.71	14,150,512.00	-5.1%
Donated Food Commodities		8221	1,035,332.65	1,269,520.00	22.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,938,792.36	15,420,032.00	-3.3%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	9,329,822.24	9,687,803.00	3.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,329,822.24	9,687,803.00	3.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,760,158.51	1,604,987.00	-8.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	146,940.00	45,000.00	-69.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	64,213.65	6,000.00	-90.7%
TOTAL, OTHER LOCAL REVENUE			1,971,312.16	1,655,987.00	-16.0%
TOTAL, REVENUES			27,239,926.76	26,763,822.00	-1.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	4,206,452.07	5,154,386.00	22.5%
Classified Supervisors' and Administrators' Salaries		2300	1,054,861.80	1,108,196.00	5.1%
Clerical, Technical and Office Salaries		2400	313,142.26	338,922.00	8.2%
Other Classified Salaries		2900	34,752.34	42,500.00	22.3%
TOTAL, CLASSIFIED SALARIES			5,609,208.47	6,644,004.00	18.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,120,363.98	1,462,376.00	30.5%
OASDI/Medicare/Alternative		3301-3302	411,902.99	490,559.00	19.1%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	1,426,344.19	2,085,958.00	46.2%
Unemployment Insurance		3501-3502	28,074.56	3,236.00	-88.5%
Workers' Compensation		3601-3602	98,512.08	119,515.00	21.3%
OPEB, Allocated		3701-3702	207,724.45	246,976.00	18.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	112,939.19	122,582.00	8.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,405,861.44</b>	<b>4,531,202.00</b>	<b>33.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,012,379.65	1,189,540.00	17.5%
Noncapitalized Equipment		4400	274,615.62	70,000.00	-74.5%
Food		4700	9,376,986.18	11,390,573.00	21.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>10,663,981.45</b>	<b>12,650,113.00</b>	<b>18.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,204.86	3,000.00	36.1%
Dues and Memberships		5300	2,289.28	2,600.00	13.6%
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	302,525.76	360,000.00	19.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	401,019.99	409,099.00	2.0%
Professional/Consulting Services and Operating Expenditures		5800	109,420.64	200,000.00	82.8%
Communications		5900	7,899.34	10,000.00	26.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>825,359.87</b>	<b>984,699.00</b>	<b>19.3%</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	19,800.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>19,800.00</b>	<b>0.00</b>	<b>-100.0%</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	360,528.57	544,829.00	51.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>360,528.57</b>	<b>544,829.00</b>	<b>51.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>20,884,739.80</b>	<b>25,354,847.00</b>	<b>21.4%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	4,433.50	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>4,433.50</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	8,455.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>8,455.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<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)			(4,021.50)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	15,938,792.36	15,420,032.00	-3.3%
3) Other State Revenue		8300-8599	9,329,822.24	9,687,803.00	3.8%
4) Other Local Revenue		8600-8799	1,971,312.16	1,655,987.00	-16.0%
5) TOTAL, REVENUES			27,239,926.76	26,763,822.00	-1.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		20,071,082.01	24,196,057.00	20.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		360,528.57	544,829.00	51.1%
8) Plant Services	8000-8999		453,129.22	613,961.00	35.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,884,739.80	25,354,847.00	21.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			6,355,186.96	1,408,975.00	-77.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,433.50	0.00	-100.0%
b) Transfers Out		7600-7629	8,455.00	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			(4,021.50)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,351,165.46	1,408,975.00	-77.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,020,461.71	13,371,627.17	90.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,020,461.71	13,371,627.17	90.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,020,461.71	13,371,627.17	90.5%
2) Ending Balance, June 30 (E + F1e)			13,371,627.17	14,780,602.17	10.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	722.00	0.00	-100.0%
Stores		9712	528,444.77	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,842,460.40	14,780,602.17	15.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	12,099,800.35	14,037,942.12
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	742,660.05	742,660.05
Total, Restricted Balance		12,842,460.40	14,780,602.17

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	92.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	117,430.00	20,000.00	-83.0%
5) TOTAL, REVENUES			117,522.00	20,000.00	-83.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,349.19	0.00	-100.0%
3) Employee Benefits		3000-3999	424.67	0.00	-100.0%
4) Books and Supplies		4000-4999	19,783.40	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	51,779.90	0.00	-100.0%
6) Capital Outlay		6000-6999	1,381,115.87	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,454,453.03	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,336,931.03)	20,000.00	-101.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	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			2,000,000.00	2,000,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			663,068.97	2,020,000.00	204.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,675,243.45	3,338,312.42	24.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,675,243.45	3,338,312.42	24.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,675,243.45	3,338,312.42	24.8%
2) Ending Balance, June 30 (E + F1e)			3,338,312.42	5,358,312.42	60.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,338,312.42	5,358,312.42	60.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,495,761.30		
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		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	80,436.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,576,197.30		
<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	237,884.88		
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			237,884.88		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,338,312.42		
<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	92.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			92.00	0.00	-100.0%
<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	117,430.00	20,000.00	-83.0%
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			117,430.00	20,000.00	-83.0%
TOTAL, REVENUES			117,522.00	20,000.00	-83.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	1,349.19	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,349.19	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	287.13	0.00	-100.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	39.86	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	6.74	0.00	-100.0%
Workers' Compensation		3601-3602	24.16	0.00	-100.0%
OPEB, Allocated		3701-3702	49.92	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	16.86	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			424.67	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	6,090.53	0.00	-100.0%
Noncapitalized Equipment		4400	13,692.87	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			19,783.40	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,779.90	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,779.90	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,381,115.87	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,381,115.87	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,454,453.03	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,000,000.00	2,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	2,000,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,000,000.00	2,000,000.00	0.0%



Description	Function Codes	Object Codes	2022-23 Unaudited 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	92.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	117,430.00	20,000.00	-83.0%
5) TOTAL, REVENUES			117,522.00	20,000.00	-83.0%
<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		1,454,453.03	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,454,453.03	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,336,931.03)	20,000.00	-101.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	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			2,000,000.00	2,000,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			663,068.97	2,020,000.00	204.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,675,243.45	3,338,312.42	24.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,675,243.45	3,338,312.42	24.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,675,243.45	3,338,312.42	24.8%
2) Ending Balance, June 30 (E + F1e)			3,338,312.42	5,358,312.42	60.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,338,312.42	5,358,312.42	60.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	3,338,312.42	5,358,312.42
Total, Restricted Balance		3,338,312.42	5,358,312.42

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	15,284.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,753,789.42	1,989,946.00	-77.3%
5) TOTAL, REVENUES			8,769,073.42	1,989,946.00	-77.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,161,816.25	1,150,894.00	-0.9%
3) Employee Benefits		3000-3999	565,981.23	614,149.00	8.5%
4) Books and Supplies		4000-4999	220,319.85	11,964.00	-94.6%
5) Services and Other Operating Expenditures		5000-5999	2,684,444.39	2,919,415.00	8.8%
6) Capital Outlay		6000-6999	123,487,877.62	5,766,593.00	-95.3%
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			128,120,439.34	10,463,015.00	-91.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(119,351,365.92)	(8,473,069.00)	-92.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,093,475.65	457,458.00	-97.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	260,499.45	150,510,000.00	57,677.5%
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			20,353,975.10	150,967,458.00	641.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(98,997,390.82)	142,494,389.00	-243.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	227,178,852.22	128,181,461.40	-43.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,178,852.22	128,181,461.40	-43.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,178,852.22	128,181,461.40	-43.6%
2) Ending Balance, June 30 (E + F1e)			128,181,461.40	270,675,850.40	111.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,362,535.98	2,189,369.98	60.7%
Site Re-Use	0000	9780	1,362,535.98		
Site Re-Use	0000	9780		2,189,369.98	
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	29,572,024.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	114,015,814.01		
e) Collections Awaiting Deposit		9140	20,959.01		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,110,818.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	7,629.01		
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			144,727,245.80		
<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	16,545,784.40		
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			16,545,784.40		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			128,181,461.40		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	15,284.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			15,284.00	0.00	-100.0%
<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	161,705.09	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	1,855,445.47	1,840,946.00	-0.8%
Interest		8660	5,872,191.80	142,000.00	-97.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	864,447.06	7,000.00	-99.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,753,789.42	1,989,946.00	-77.3%
TOTAL, REVENUES			8,769,073.42	1,989,946.00	-77.3%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	53,592.00	New
Classified Supervisors' and Administrators' Salaries		2300	684,847.63	713,457.00	4.2%
Clerical, Technical and Office Salaries		2400	315,286.21	383,845.00	21.7%
Other Classified Salaries		2900	161,682.41	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,161,816.25	1,150,894.00	-0.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	47,634.99	7,384.00	-84.5%
PERS		3201-3202	236,472.51	296,506.00	25.4%
OASDI/Medicare/Alternative		3301-3302	75,278.02	82,841.00	10.0%
Health and Welfare Benefits		3401-3402	118,997.76	146,164.00	22.8%
Unemployment Insurance		3501-3502	5,824.60	569.00	-90.2%
Workers' Compensation		3601-3602	20,213.50	20,637.00	2.1%
OPEB, Allocated		3701-3702	42,987.27	42,657.00	-0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,572.58	17,391.00	-6.4%
TOTAL, EMPLOYEE BENEFITS			565,981.23	614,149.00	8.5%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	39,146.96	11,964.00	-69.4%
Noncapitalized Equipment		4400	181,172.89	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			220,319.85	11,964.00	-94.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,844.35	14,000.00	18.2%
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	107,935.65	83,000.00	-23.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,824,470.00	1,367,410.00	-25.1%
Professional/Consulting Services and Operating Expenditures		5800	739,942.39	1,455,005.00	96.6%
Communications		5900	252.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,684,444.39	2,919,415.00	8.8%
<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	113,118,869.98	686,898.00	-99.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	10,369,007.64	5,079,695.00	-51.0%
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			123,487,877.62	5,766,593.00	-95.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			128,120,439.34	10,463,015.00	-91.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	20,093,475.65	457,458.00	-97.7%
(a) TOTAL, INTERFUND TRANSFERS IN			20,093,475.65	457,458.00	-97.7%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	150,000,000.00	New
Proceeds from Disposal of Capital Assets		8953	241,500.00	0.00	-100.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	18,999.45	510,000.00	2,584.3%
(c) TOTAL, SOURCES			260,499.45	150,510,000.00	57,677.5%
<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)			20,353,975.10	150,967,458.00	641.7%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	15,284.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,753,789.42	1,989,946.00	-77.3%
5) TOTAL, REVENUES			8,769,073.42	1,989,946.00	-77.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		128,067,972.84	9,637,710.00	-92.5%
9) Other Outgo	9000-9999	Except 7600-7699	52,466.50	825,305.00	1,473.0%
10) TOTAL, EXPENDITURES			128,120,439.34	10,463,015.00	-91.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(119,351,365.92)	(8,473,069.00)	-92.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,093,475.65	457,458.00	-97.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	260,499.45	150,510,000.00	57,677.5%
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			20,353,975.10	150,967,458.00	641.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(98,997,390.82)	142,494,389.00	-243.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	227,178,852.22	128,181,461.40	-43.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,178,852.22	128,181,461.40	-43.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,178,852.22	128,181,461.40	-43.6%
2) Ending Balance, June 30 (E + F1e)			128,181,461.40	270,675,850.40	111.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	126,818,925.42	268,486,480.42	111.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,362,535.98	2,189,369.98	60.7%
Site Re-Use	0000	9780	1,362,535.98		
Site Re-Use	0000	9780		2,189,369.98	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	126,818,925.42	268,486,480.42
Total, Restricted Balance		126,818,925.42	268,486,480.42



Description	Resource Codes	Object Codes	2022-23 Unaudited 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	1,792,565.59	1,330,000.00	-25.8%
5) TOTAL, REVENUES			1,792,565.59	1,330,000.00	-25.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,020.00	20,000.00	232.2%
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			6,020.00	20,000.00	232.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,786,545.59	1,310,000.00	-26.7%
<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	5,000,000.00	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			(5,000,000.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,213,454.41)	1,310,000.00	-140.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,694,581.46	4,481,127.05	-41.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,694,581.46	4,481,127.05	-41.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,694,581.46	4,481,127.05	-41.8%
2) Ending Balance, June 30 (E + F1e)			4,481,127.05	5,791,127.05	29.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,481,127.05	5,791,127.05	29.2%
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	4,345,914.77		
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 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	135,212.28		
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			4,481,127.05		
<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	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,481,127.05		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	148,966.00	30,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	1,643,599.59	1,300,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				1,792,565.59	1,330,000.00
TOTAL, REVENUES				1,792,565.59	1,330,000.00
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<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	6,020.00	20,000.00	232.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,020.00	20,000.00	232.2%
<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			6,020.00	20,000.00	232.2%
<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%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,000,000.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,000,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	1,792,565.59	1,330,000.00	-25.8%
5) TOTAL, REVENUES			1,792,565.59	1,330,000.00	-25.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,020.00	20,000.00	232.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,020.00	20,000.00	232.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			1,786,545.59	1,310,000.00	-26.7%
<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	5,000,000.00	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			(5,000,000.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,213,454.41)	1,310,000.00	-140.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,694,581.46	4,481,127.05	-41.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,694,581.46	4,481,127.05	-41.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,694,581.46	4,481,127.05	-41.8%
2) Ending Balance, June 30 (E + F1e)			4,481,127.05	5,791,127.05	29.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,481,127.05	5,791,127.05	29.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
	9010	Other Restricted Local	4,481,127.05	5,791,127.05
Total, Restricted Balance			4,481,127.05	5,791,127.05

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	14,680,377.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			14,680,377.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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>			14,680,377.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	14,680,377.00	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			(14,680,377.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
<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	14,680,377.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,680,377.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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			14,680,377.00	0.00	-100.0%
<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%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	14,680,377.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			14,680,377.00	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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(14,680,377.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	14,680,377.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			14,680,377.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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>			14,680,377.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	14,680,377.00	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			(14,680,377.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	719,272.97	0.00	-100.0%
4) Other Local Revenue		8600-8799	104,337,528.37	0.00	-100.0%
5) TOTAL, REVENUES			105,056,801.34	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	102,610,674.76	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			102,610,674.76	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,446,126.58	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	560,000.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(560,000.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,886,126.58	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101,181,054.99	103,067,181.57	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101,181,054.99	103,067,181.57	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,181,054.99	103,067,181.57	1.9%
2) Ending Balance, June 30 (E + F1e)			103,067,181.57	103,067,181.57	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	103,067,181.57	103,067,181.57	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	111,519,362.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	6,450,137.07		
3) Accounts Receivable		9200	972,238.00		
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			118,941,737.14		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	15,715,445.13		
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	159,110.44		
6) TOTAL, LIABILITIES			15,874,555.57		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			103,067,181.57		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	718,542.84	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	730.13	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			719,272.97	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	85,750,855.22	0.00	-100.0%
Unsecured Roll		8612	1,376,483.28	0.00	-100.0%
Prior Years' Taxes		8613	701,038.41	0.00	-100.0%
Supplemental Taxes		8614	2,752,595.48	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	13,911.35	0.00	-100.0%
Interest		8660	11,069,644.63	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,673,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			104,337,528.37	0.00	-100.0%
TOTAL, REVENUES			105,056,801.34	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	30,930,293.06	0.00	-100.0%
Other Debt Service - Principal		7439	71,680,381.70	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			102,610,674.76	0.00	-100.0%
TOTAL, EXPENDITURES			102,610,674.76	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	560,000.00	0.00	-100.0%
(d) TOTAL, USES			560,000.00	0.00	-100.0%
<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)			(560,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	719,272.97	0.00	-100.0%
4) Other Local Revenue		8600-8799	104,337,528.37	0.00	-100.0%
5) TOTAL, REVENUES			105,056,801.34	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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	102,610,674.76	0.00	-100.0%
10) TOTAL, EXPENDITURES			102,610,674.76	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			2,446,126.58	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	560,000.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(560,000.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,886,126.58	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101,181,054.99	103,067,181.57	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101,181,054.99	103,067,181.57	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,181,054.99	103,067,181.57	1.9%
2) Ending Balance, June 30 (E + F1e)			103,067,181.57	103,067,181.57	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	103,067,181.57	103,067,181.57	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	103,067,181.57	103,067,181.57
Total, Restricted Balance		103,067,181.57	103,067,181.57

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	27,185,690.80	26,286,023.00	-3.3%
5) TOTAL, REVENUES			27,185,690.80	26,286,023.00	-3.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	430,319.53	419,920.00	-2.4%
3) Employee Benefits		3000-3999	254,239.59	255,360.00	0.4%
4) Books and Supplies		4000-4999	1,870.35	10,000.00	434.7%
5) Services and Other Operating Expenses		5000-5999	25,044,714.13	27,793,351.00	11.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			25,731,143.60	28,478,631.00	10.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,454,547.20	(2,192,608.00)	-250.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,626,668.00	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			1,626,668.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			3,081,215.20	(2,192,608.00)	-171.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	44,779,637.29	47,860,852.49	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,779,637.29	47,860,852.49	6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			44,779,637.29	47,860,852.49	6.9%
2) Ending Net Position, June 30 (E + F1e)			47,860,852.49	45,668,244.49	-4.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	43,181,350.14	40,638,742.14	-5.9%
c) Unrestricted Net Position		9790	4,679,502.35	5,029,502.35	7.5%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	53,543,483.62		
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	1,258,428.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,889,357.95		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	692,153.36		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			60,383,423.22		
<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	7,578,025.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,944,545.07		
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			12,522,570.73		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			47,860,852.49		
<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	1,839,736.00	350,000.00	-81.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	24,598,243.56	25,926,023.00	5.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	747,711.24	10,000.00	-98.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,185,690.80	26,286,023.00	-3.3%
TOTAL, REVENUES			27,185,690.80	26,286,023.00	-3.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	122,745.58	127,050.00	3.5%
Clerical, Technical and Office Salaries		2400	307,573.95	292,870.00	-4.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>430,319.53</b>	<b>419,920.00</b>	<b>-2.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	101,138.31	112,034.00	10.8%
OASDI/Medicare/Alternative		3301-3302	31,077.62	30,748.00	-1.1%
Health and Welfare Benefits		3401-3402	89,079.50	81,949.00	-8.0%
Unemployment Insurance		3501-3502	2,159.44	201.00	-90.7%
Workers' Compensation		3601-3602	7,506.47	7,545.00	0.5%
OPEB, Allocated		3701-3702	15,921.81	15,595.00	-2.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,356.44	7,288.00	-0.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>254,239.59</b>	<b>255,360.00</b>	<b>0.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,870.35	10,000.00	434.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,870.35</b>	<b>10,000.00</b>	<b>434.7%</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 - Interfund		5750	4,892,618.06	5,091,824.00	4.1%
Professional/Consulting Services and					
Operating Expenditures		5800	20,148,833.05	22,693,527.00	12.6%
Communications		5900	3,263.02	8,000.00	145.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>25,044,714.13</b>	<b>27,793,351.00</b>	<b>11.0%</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>TOTAL, EXPENSES</b>			<b>25,731,143.60</b>	<b>28,478,631.00</b>	<b>10.7%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,626,668.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,626,668.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>1,626,668.00</b>	<b>0.00</b>	<b>-100.0%</b>
(a - b + c - d + e)					

Description	Function Codes	Object Codes	2022-23 Unaudited 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	27,185,690.80	26,286,023.00	-3.3%
5) TOTAL, REVENUES			27,185,690.80	26,286,023.00	-3.3%
<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		25,731,143.60	28,478,631.00	10.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			25,731,143.60	28,478,631.00	10.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,454,547.20	(2,192,608.00)	-250.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,626,668.00	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			1,626,668.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			3,081,215.20	(2,192,608.00)	-171.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	44,779,637.29	47,860,852.49	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,779,637.29	47,860,852.49	6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			44,779,637.29	47,860,852.49	6.9%
2) Ending Net Position, June 30 (E + F1e)			47,860,852.49	45,668,244.49	-4.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	43,181,350.14	40,638,742.14	-5.9%
c) Unrestricted Net Position		9790	4,679,502.35	5,029,502.35	7.5%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	43,181,350.14	40,638,742.14
Total, Restricted Net Position		43,181,350.14	40,638,742.14

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	34,595.57	34,487.91	36,813.09	34,638.99	34,638.90	35,123.77
<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>	34,595.57	34,487.91	36,813.09	34,638.99	34,638.90	35,123.77
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	115.83	118.74	118.74	115.83	115.83	115.83
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	115.83	118.74	118.74	115.83	115.83	115.83
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	34,711.40	34,606.65	36,931.83	34,754.82	34,754.73	35,239.60
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	210.06	219.39	210.06	245.00	245.00	245.00
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	210.06	219.39	210.06	245.00	245.00	245.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	210.06	219.39	210.06	245.00	245.00	245.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	6,350,107.00		6,350,107.00			6,350,107.00
Work in Progress	177,162,353.57	545,702.00	177,708,055.57	75,195,386.14	233,475,908.57	19,427,533.14
Total capital assets not being depreciated	183,512,460.57	545,702.00	184,058,162.57	75,195,386.14	233,475,908.57	25,777,640.14
Capital assets being depreciated:						
Land Improvements	86,677,276.38		86,677,276.38			86,677,276.38
Buildings	949,407,495.71	30,024,305.00	979,431,800.71	119,069,524.58		1,098,501,325.29
Equipment	28,680,146.53		28,680,146.53	5,284,772.23	250,558.07	33,714,360.69
Total capital assets being depreciated	1,064,764,918.62	30,024,305.00	1,094,789,223.62	124,354,296.81	250,558.07	1,218,892,962.36
Accumulated Depreciation for:						
Land Improvements	(37,637,538.83)		(37,637,538.83)	(3,886,745.87)		(41,524,284.70)
Buildings	(330,772,018.48)	46,355.00	(330,725,663.48)	(38,658,353.70)		(369,384,017.18)
Equipment	(23,040,119.91)		(23,040,119.91)	(551,076.41)	225,502.26	(23,816,698.58)
Total accumulated depreciation	(391,449,677.22)	46,355.00	(391,403,322.22)	(43,096,175.98)	225,502.26	(434,725,000.46)
Total capital assets being depreciated, net excluding lease and subscription assets	673,315,241.40	30,070,660.00	703,385,901.40	81,258,120.83	476,060.33	784,167,961.90
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	856,827,701.97	30,616,362.00	887,444,063.97	156,453,506.97	233,951,968.90	809,945,602.04
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	58.99%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$310,657,360.08
	Appropriations Subject to Limit	\$296,797,600.70
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.03%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 12, 2023 \_\_\_\_\_

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

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For School District:

Kristi Bladford  
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E-mail Address

2022-23 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	TITLE I, PART A BASIC GRANT	ESSA - School Improvements	ESSA - School Improvements	ESSA - School Improvements	ESSA - School Improvements	CCSPP - Community Schools Grant	ESSR FUND II FUND - CARES ACT	ESSR FUND III FUND
FEDERAL CATALOG NUMBER	84.01	84.010	84.010	84.010	84.010	84.425	84.425	84.425
RESOURCE CODE	3010	3182	3182	3182	3182	3211	3212	3213
REVENUE OBJECT	8290(0)	8290 (0)	8290 (9)	8290 (2)	8290 (3)	8290	8290	8290
LOCAL DESCRIPTION (if any)	RP 304	SBF 5	SBF 5	SBF 5	SBF 5	RP 108	SEC. 313	ARP Act
<b>AWARD</b>								
1. Prior Year Carryover	5,708,326.00		19,368.38	243,018.40	622,448.00	637,846.57	11,956,734.67	68,599,623.45
2. a. Current Year Award	16,562,327.00	713,403.00						
b. Transferability (ESSA)								
c. Other Adjustments	1,760.29							
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	16,564,087.29	713,403.00	-	-	-	-	-	-
3. Required Matching Funds/Other							3,479.57	74.00
4. Total Available Award (sum lines 1,2d, & 3)	22,272,413.29	713,403.00	19,368.38	243,018.40	622,448.00	637,846.57	11,960,214.24	68,599,697.45
<b>REVENUES</b>								
5. Unearned Revenue Deferred from Prior Yr					155,612.00			
6. Cash Received in Current Year	16,388,127.00	178,351.00	2,250.57	109,322.75	-	628,944.23	10,396,063.24	27,427,196.98
7. Contributed Matching Funds	1,760.29	-	-	-	-	-	-	74.00
8. Total Available (sum lines 5, 6, 7)	16,389,887.29	178,351.00	2,250.57	109,322.75	155,612.00	628,944.23	10,396,063.24	27,427,270.98
<b>EXPENDITURES</b>								
a Total Expenditures (exclude 73x9)	17,248,397.25		2,179.94	105,891.85	338,518.69	609,205.96	11,620,895.58	23,377,703.97
b Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	6,000.00	-			-		1,148,097.46	320,000.00
c Indirects 73x9	558,653.04	-	70.63	3,430.90	10,968.00	19,738.27	339,318.66	747,069.61
d Total Expenditures	17,807,050.29	-	2,250.57	109,322.75	349,486.69	628,944.23	11,960,214.24	24,124,773.58
9. Donor-Authorized Expenditures	17,807,050.29	-	2,250.57	109,322.75	349,486.69	628,944.23	11,960,214.24	24,124,773.58
10. Non-Donor Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	17,807,050.29	-	2,250.57	109,322.75	349,486.69	628,944.23	11,960,214.24	24,124,773.58
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line	(1,417,163.00)	178,351.00	-	-	(193,874.69)	-	(1,564,151.00)	3,302,497.40
a. Unearned Revenue	0.00	178,351.00	0.00	0.00	0.00	0.00	0.00	3,302,497.40
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	1,417,163.00	0.00	0.00	0.00	193,874.69	0.00	1,564,151.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	4,465,363.00	713,403.00	17,117.81	133,695.65	272,961.31	8,902.34	-	44,474,923.87
15. If carryover is allowed, enter line 14 amount here	4,465,363.00	713,403.00	-	-	272,961.31	-	-	44,474,923.87
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a)	17,805,290.00	-	2,250.57	109,322.75	349,486.69	628,944.23	11,960,214.24	24,124,699.58

2022-23 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	ESSER FUND III FUND - LEARNING LOSS	LEARNING LOSS MITIGATION (GEER)	ELO ESSER II STATE RESERVE	ELO GEER II	ELO ESSER III STATE RESERVE	ELO ESSER 111 STATE RESERVE EMERGENCY NEEDS	SPECIAL ED: IDEA/ARP 611 Local Assistance Grants	SPECIAL ED: IDEA/ARP Prop Share
FEDERAL CATALOG NUMBER	84.425U	84.425C	84.425	84.425	84.425	84.425	84.027x	84.027x
RESOURCE CODE	3214	3215	3216	3217	3218	3219	3305	3306
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8182	8182
LOCAL DESCRIPTION (if any)	ARP Act	SB 98	AB 86	AB167	SB 98	AB86/130		
<b>AWARD</b>								
1. Prior Year Carryover	23,196,623.00	45,413.70	2,643,284.61	924,056.00	2,181,089.33	4,524,420.00	2,116,078.00	
2. a. Current Year Award								-
b. Transferability (ESSA)								
c. Other Adjustments								
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	-	-	-	-	(472.13)	-	-	-
3. Required Matching Funds/Other							(340,049.00)	22,637.00
4. Total Available Award								-
(sum lines 1,2d, & 3)	23,196,623.00	45,413.70	2,643,284.61	924,056.00	2,180,617.20	4,524,420.00	1,776,029.00	22,637.00
<b>REVENUES</b>								
5. Unearned Revenue Deferred from Prior Yr	1,506,163.20	45,413.70		231,014.00	212,141.20	1,131,105.00		
6. Cash Received in Current Year	9,249,512.27		2,127,681.61	408,730.00	477,178.00	263,413.00		
7. Contributed Matching Funds	-	-	-	-	-	-	(242,255.89)	
8. Total Available (sum lines 5, 6, 7)	10,755,675.47	45,413.70	2,127,681.61	639,744.00	689,319.20	1,394,518.00	(242,255.89)	-
<b>EXPENDITURES</b>								
a. Total Expenditures (exclude 73x9)	9,882,822.28	43,988.47	1,729,389.73	436,471.37	54,400.73	925,312.27	1,706,598.57	21,926.58
b. Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp							1,651,307.57	
c. Indirects 73x9	-	1,425.23	-	-	-	-	1,791.43	710.42
d. Total Expenditures	9,882,822.28	45,413.70	1,729,389.73	436,471.37	54,400.73	925,312.27	1,708,390.00	22,637.00
9. Donor-Authorized Expenditures	9,882,822.28	45,413.70	1,729,389.73	436,471.37	54,400.73	925,312.27	1,708,390.00	22,637.00
10. Non-Donor Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	9,882,822.28	45,413.70	1,729,389.73	436,471.37	54,400.73	925,312.27	1,708,390.00	22,637.00
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line	872,853.19	(0.00)	398,291.88	203,272.63	634,918.47	469,205.73	(1,950,645.89)	(22,637.00)
a. Unearned Revenue	872,853.19	0.00	398,291.88	203,272.63	634,918.47	469,205.73	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	1,950,645.89	22,637.00
14. Unused Grant Award Calculation (line 4 minus line 9)	13,313,800.72	-	913,894.88	487,584.63	2,126,216.47	3,599,107.73	67,639.00	-
15. If carryover is allowed, enter line 14 amount here	13,313,800.72	-	913,894.88	487,584.63	2,126,216.47	3,599,107.73	67,639.00	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a)	9,882,822.28	45,413.70	1,729,389.73	436,471.37	54,400.73	925,312.27	1,950,645.89	22,637.00

2022-23 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	SPECIAL ED: IDEA/ARP Loc Asst Ent CEIS	SPECIAL ED: ARP IDEA Part B, Sec 619, Preschool Grants	SPECIAL ED: IDEA/ARP Preschool CEIS	BASIC LOCAL ASSISTANCE ENT.	BASIC LOCAL ASST. PRIVATE SCHOOL ISP	IDEA EARLY INTERVENING SVCS	FEDERAL PRESCHOOL	PRESCHOOL GRTS EARLY INTERVENING SVCS
FEDERAL CATALOG NUMBER	84.027x	84.173	84.173	84.027	84.027	84.027	84.173	84.173
RESOURCE CODE	3307	3308	3309	3310	3311	3312	3315	3318
REVENUE OBJECT	8182	8182		8181	8181	8181	8182	8182
LOCAL DESCRIPTION (if any)		Sub Fund 03		Sub Fund 03	Sub Fund 03	Sub Fund 03	Sub Fund 03	Sub Fund 03
<b>AWARD</b>								
1. Prior Year Carryover		82,713.23		5,046,779.73	41,576.28	227,401.83	125,180.76	44,723.01
2. a. Current Year Award	-		-	10,114,047.80	125,374.20	-	440,083.00	-
b. Transferability (ESSA)								
c. Other Adjustments				(105,531.00)	105,531.00	-		
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	-	-	-	10,008,516.80	230,905.20	-	440,083.00	-
3. Required Matching Funds/Other	317,412.00	(27,195.00)	27,195.00	(1,479,728.00)		1,479,728.00	(65,926.00)	65,926.00
4. Total Available Award	-		-					
(sum lines 1,2d, & 3)	317,412.00	55,518.23	27,195.00	13,575,568.53	272,481.48	1,707,129.83	499,337.76	110,649.01
<b>REVENUES</b>								
5. Unearned Revenue Deferred from Prior Yr								
6. Cash Received in Current Year			-	227,401.83	41,576.28		44,723.01	
7. Contributed Matching Funds	242,255.89	(16,978.06)	16,978.06	(1,483,521.10)	-	1,483,521.10	(69,657.07)	69,657.07
8. Total Available (sum lines 5, 6, 7)	242,255.89	(16,978.06)	16,978.06	(1,256,119.27)	41,576.28	1,483,521.10	(24,934.06)	69,657.07
<b>EXPENDITURES</b>								
a Total Expenditures (exclude 73x9)	234,653.13	55,505.11	16,445.23	10,665,018.66	157,218.45	1,437,575.46	318,098.54	67,471.01
b Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp		55,100.02			91,970.00	19,500.00	29,257.13	
c Indirects 73x9	7,602.76	13.12	532.83	345,546.60	2,114.05	45,945.64	9,358.46	2,186.06
d Total Expenditures	242,255.89	55,518.23	16,978.06	11,010,565.26	159,332.50	1,483,521.10	327,457.00	69,657.07
9. Donor-Authorized Expenditures	242,255.89	55,518.23	16,978.06	11,010,565.26	159,332.50	1,483,521.10	327,457.00	69,657.07
10. Non-Donor Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	242,255.89	55,518.23	16,978.06	11,010,565.26	159,332.50	1,483,521.10	327,457.00	69,657.07
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line	-	(72,496.29)	-	(12,266,684.53)	(117,756.22)	0.00	(352,391.06)	0.00
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	72,496.29	0.00	12,266,684.53	117,756.22	0.00	352,391.06	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	75,156.11	-	10,216.94	2,565,003.27	113,148.98	223,608.73	171,880.76	40,991.94
15. If carryover is allowed, enter line 14 amount here	75,156.11	-	10,216.94	2,565,003.27	113,148.98	223,608.73	171,880.76	40,991.94
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a)	-	72,496.29	-	12,494,086.36	159,332.50	-	397,114.07	-

2022-23 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	IDEA MENTAL HEALTH AB3632	PRESCHOOL STAFF DEV.	EARLY INTERVENTION PART C	ALTERNATE DISPUTE RESOLUTION PROGRAM	CARL PERKINS	PROJ CAL-WELL	NCLB -TITLE II PART A (WAS 4010 & 4135)	NCLB -TITLE II PART A (WAS 4010 & 4135)
FEDERAL CATALOG NUMBER	84.027A	84.173A	84.181	84.173A	84.048		84.367	84.367
RESOURCE CODE	3327	3345	3385	3395	3550	3724	4035	4035
REVENUE OBJECT	8182	8182	8182(2)	8182(3)	8290	8290	8290(2)	8290(3)
LOCAL DESCRIPTION (if any)	Sub Fund 03	Sub Fund 03	Sub Fund 03	Sub Fund 03	RP 405	RP 114	RP 700,702	RP 700,702
<b>AWARD</b>								
1. Prior Year Carryover	11,677.46	-	-	30,814.46	-	-	632,253.00	
2. a. Current Year Award	536,759.00	2,455.00	162,284.00	14,922.00	476,673.00	98,591.48		1,829,311.00
b. Transferability (ESSA)								
c. Other Adjustments					308.93			518.00
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	536,759.00	2,455.00	162,284.00	14,922.00	476,981.93	98,591.48	-	1,829,829.00
3. Required Matching Funds/Other	43,625.92							-
4. Total Available Award (sum lines 1,2d, & 3)	592,062.38	2,455.00	162,284.00	45,736.46	476,981.93	98,591.48	632,253.00	1,829,829.00
<b>REVENUES</b>								
5. Unearned Revenue Deferred from Prior Yr								
6. Cash Received in Current Year			81,142.00	13,037.46	239,651.93	78,414.95	632,253.00	1,385,014.00
7. Contributed Matching Funds	43,625.92		-	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	43,625.92	-	81,142.00	13,037.46	239,651.93	78,414.95	632,253.00	1,385,014.00
<b>EXPENDITURES</b>								
a Total Expenditures (exclude 73x9)	573,481.58		157,191.01	42,384.43	462,849.49	95,497.37	612,411.00	435,045.14
b Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp					26,354.19	-		
c Indirects 73x9	18,580.80	-	5,092.99	1,373.26	14,132.44	3,094.11	19,842.00	14,094.86
d Total Expenditures	592,062.38	-	162,284.00	43,757.69	476,981.93	98,591.48	632,253.00	449,140.00
9. Donor-Authorized Expenditures	592,062.38	-	162,284.00	43,757.69	476,981.93	98,591.48	632,253.00	449,140.00
10. Non-Donor Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	592,062.38	-	162,284.00	43,757.69	476,981.93	98,591.48	632,253.00	449,140.00
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line	(548,436.46)	-	(81,142.00)	(30,720.23)	(237,330.00)	(20,176.53)	-	935,874.00
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	935,874.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	548,436.46	0.00	81,142.00	30,720.23	237,330.00	20,176.53	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	-	2,455.00	-	1,978.77	-	-	-	1,380,689.00
15. If carryover is allowed, enter line 14 amount here	-	2,455.00	-	1,978.77	-	-	-	1,380,689.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a)	548,436.46	-	162,284.00	43,757.69	476,981.93	98,591.48	632,253.00	449,140.00



2022-23 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	SSAE COMPETITIVE GRANT PROGRAM	TITLE IV, PART A - Academic Enrichment	TITLE IV, PART A - Academic Enrichment	21ST CENTURY (ASSETS - LOC 202)	21ST CENTURY (ASSETS - LOC 202)	21ST CENTURY (ASSETS - LOC 204)	21ST CENTURY (ASSETS - LOC 204)	TITLE III IMMIGRANT
FEDERAL CATALOG NUMBER	84.424			84.287	84.287	84.287	84.287	84.365
RESOURCE CODE	4125	4127	4127	4128	4128	4129	4129	4201
REVENUE OBJECT	8285	8290 (2)	8290 (3)	8290 (0)	8290 (2)	8290 (0)	8290 (2)	8290(1)
LOCAL DESCRIPTION (if any)	RP 703			GO 1140 LO 202	GO 1140 LO 202	GO 1140 LO 204	GO 1140 LO 204	
<b>AWARD</b>								
1. Prior Year Carryover	27,500.00	885,578.00			34,699.10		14,399.05	80,126.00
2. a. Current Year Award	-		1,200,188.00	201,296.17		214,390.80		
b. Transferability (ESSA)	-							
c. Other Adjustments					0.01			
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	-	-	1,200,188.00	201,296.17	0.01	214,390.80	-	-
3. Required Matching Funds/Other								
4. Total Available Award								
(sum lines 1,2d, & 3)	27,500.00	885,578.00	1,200,188.00	201,296.17	34,699.11	214,390.80	14,399.05	80,126.00
<b>REVENUES</b>								
5. Unearned Revenue Deferred from Prior Yr	27,500.00							80,126.00
6. Cash Received in Current Year	-	885,578.00	181,207.00	113,712.05	34,699.11	238,223.85	180.18	
7. Contributed Matching Funds	-	-	-	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	27,500.00	885,578.00	181,207.00	113,712.05	34,699.11	238,223.85	180.18	80,126.00
<b>EXPENDITURES</b>								
a Total Expenditures (exclude 73x9)	26,000.00	857,786.00	330,315.81	180,106.64	33,610.14	194,189.14	13,947.16	77,611.00
b Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	-	47,500.00		24,500.80		29,315.85		
c Indirects 73x9	-	26,253.00	10,702.19	5,041.63	1,088.97	5,341.89	451.89	2,515.00
d Total Expenditures	26,000.00	884,039.00	341,018.00	185,148.27	34,699.11	199,531.03	14,399.05	80,126.00
9. Donor-Authorized Expenditures	26,000.00	884,039.00	341,018.00	185,148.27	34,699.11	199,531.03	14,399.05	80,126.00
10. Non-Donor Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	26,000.00	884,039.00	341,018.00	185,148.27	34,699.11	199,531.03	14,399.05	80,126.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	-							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line	1,500.00	1,539.00	(159,811.00)	(71,436.22)	-	38,692.82	(14,218.87)	-
a. Unearned Revenue	1,500.00	1,539.00	0.00	0.00	0.00	38,692.82	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	159,811.00	71,436.22	0.00	0.00	14,218.87	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,500.00	1,539.00	859,170.00	16,147.90	-	14,859.77	-	-
15. If carryover is allowed, enter line 14 amount here	1,500.00	1,539.00	859,170.00	16,147.90	-	14,859.77	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a)	26,000.00	884,039.00	341,018.00	185,148.27	34,699.11	199,531.03	14,399.05	80,126.00

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FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	TITLE III LIMITED ENGLISH PROF.	TITLE III LIMITED ENGLISH PROF.	INDIAN EDUCATION	NCLB TITLE X MCKINNEY-VENTO HOMELESS	ARP HOMELESS I	ARP HCY HOMELESS II	COPS SVPP	REFUGEE SCHOOL IMPACT
FEDERAL CATALOG NUMBER	84.365	84.365	84.060	84.196	84.425	84.425	16.710	
RESOURCE CODE	4203	4203	4510	5630	5632 (Yr4)	5634 (Yr4)	5826	5830
REVENUE OBJECT	8290 (3)	8290 (2)		8290(3)	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)			RP 412	Goal 1489				
<b>AWARD</b>								
1. Prior Year Carryover		108,779.00		-	115,548.84	<b>474,625.82</b>	63,661.00	
2. a. Current Year Award	853,387.00		29,386.00	126,736.24				138,346.00
b. Transferability (ESSA)								
c. Other Adjustments				0.01				
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	853,387.00	-	29,386.00	126,736.25	-	-	-	138,346.00
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1,2d, & 3)	853,387.00	108,779.00	29,386.00	126,736.25	115,548.84	474,625.82	63,661.00	138,346.00
<b>REVENUES</b>								
5. Unearned Revenue Deferred from Prior Yr		15,731.00			69,404.43	<b>96,735.82</b>		
6. Cash Received in Current Year	853,387.00	93,048.00	17,064.07	114,062.01	30,763.00	<b>184,395.00</b>	15,247.67	
7. Contributed Matching Funds	-	-	-	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	853,387.00	108,779.00	17,064.07	114,062.01	100,167.43	281,130.82	15,247.67	-
<b>EXPENDITURES</b>								
a Total Expenditures (exclude 73x9)	325,718.35	105,365.01	28,464.00	122,758.86	20,787.63	201,808.23	15,247.67	109,219.00
b Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp			-					
c Indirects 73x9	<b>10,552.65</b>	<b>3,413.99</b>	<b>922.00</b>	<b>3,977.39</b>	<b>673.52</b>	<b>6,538.59</b>	-	<b>3,538.00</b>
d Total Expenditures	336,271.00	108,779.00	29,386.00	126,736.25	21,461.15	208,346.82	15,247.67	112,757.00
9. Donor-Authorized Expenditures	336,271.00	108,779.00	29,386.00	126,736.25	21,461.15	208,346.82	15,247.67	112,757.00
10. Non-Donor Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	336,271.00	108,779.00	29,386.00	126,736.25	21,461.15	208,346.82	15,247.67	112,757.00
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line	517,116.00	-	(12,321.93)	(12,674.24)	78,706.28	72,784.00	-	(112,757.00)
a. Unearned Revenue	517,116.00	0.00	0.00	0.00	78,706.28	72,784.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	12,321.93	12,674.24	0.00	0.00	0.00	112,757.00
14. Unused Grant Award Calculation (line 4 minus line 9)	517,116.00	-	-	-	94,087.69	266,279.00	48,413.33	25,589.00
15. If carryover is allowed, enter line 14 amount here	517,116.00	-	-	-	94,087.69	266,279.00	-	25,589.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a)	336,271.00	108,779.00	29,386.00	126,736.25	21,461.15	208,346.82	15,247.67	112,757.00

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FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	CARL PERKINS	"231" ABE/ VESL/ ESL	"231" ASE/GED	EL CIVICS:CITIZENSHI P PREP, CIVIC PARTICIP	Child Care Dev. Block Grant CCTR- 7192	Child Care Dev. Block Grant CCTR- 7192	SCHOOL READINESS 1ST FIVE COMMISSION	Early HeadStart Basic/T&TA
FEDERAL CATALOG NUMBER	84.048	84.002A	84.002	84.002A	93.596	93.596	8348	93.600
RESOURCE CODE	3555-4630	3905-4110	3913-4113	3926-4115	5025	5025	8348	9727-2
REVENUE OBJECT	8290	8290	8290	8290	8290 / Goal 0001/1130	8290 / Goal 0020	8699 (5)	8290 / Goals 0001/0002/0040
LOCAL DESCRIPTION (if any)	FD 11-415	FD 11-415	FD 11-415	FD 11-415	FD 12	FD 12	FD 12	FD 12 FY 21-22
<b>AWARD</b>								
1. Prior Year Carryover	-	-	-	-	-	158,400.00		233,195.73
2. a. Current Year Award	12,075.00	329,080.00	103,200.00	40,080.00	1,775,898.00		425,120.00	
b. Transferability (ESSA)								
c. Other Adjustments								
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	12,075.00	329,080.00	103,200.00	40,080.00	1,775,898.00	-	425,120.00	-
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1,2d, & 3)	12,075.00	329,080.00	103,200.00	40,080.00	1,775,898.00	158,400.00	425,120.00	233,195.73
<b>REVENUES</b>								
5. Unearned Revenue Deferred from Prior Yr						158,400.00		
6. Cash Received in Current Year	12,075.00	244,525.00	77,400.00	30,060.00	1,775,898.00		311,798.73	155,678.43
7. Contributed Matching Funds	-	-	-	-	-	-	15,135.85	-
8. Total Available (sum lines 5, 6, 7)	12,075.00	244,525.00	77,400.00	30,060.00	1,775,898.00	158,400.00	326,934.58	155,678.43
<b>EXPENDITURES</b>								
a Total Expenditures (exclude 73x9)	12,075.00	329,080.00	103,200.00	40,080.00	1,720,614.28	158,400.00	407,255.06	149,258.94
b Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp					14,326.63			326.39
c Indirects 73x9	-	-	-	-	<b>55,283.72</b>	-	<b>13,195.06</b>	<b>6,419.49</b>
d Total Expenditures	12,075.00	329,080.00	103,200.00	40,080.00	1,775,898.00	158,400.00	420,450.12	155,678.43
9. Donor-Authorized Expenditures	12,075.00	329,080.00	103,200.00	40,080.00	1,775,898.00	158,400.00	420,450.12	155,678.43
10. Non-Donor Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	12,075.00	329,080.00	103,200.00	40,080.00	1,775,898.00	158,400.00	420,450.12	155,678.43
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line	-	(84,555.00)	(25,800.00)	(10,020.00)	-	-	(93,515.54)	-
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	84,555.00	25,800.00	10,020.00	0.00	0.00	93,515.54	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	-	-	-	-	0.00	77,517.30
15. If carryover is allowed, enter line 14 amount here	-	-	-	-	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a)	12,075.00	329,080.00	103,200.00	40,080.00	1,775,898.00	158,400.00	<b>405,314.27</b>	155,678.43

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Early Head Start Basic /T&TA	Headstart Basic/T&TA	Head Start COVID	Headstart Basic/T&TA	Total
FEDERAL CATALOG NUMBER	93.600	93.600	93.600	93.600	
RESOURCE CODE	9727-3	9734-2	9734-2	9734-3	
REVENUE OBJECT	8290 / Goals 0001/0002/0040	8290 / Goals 0001/0002//0040	8290 / Goal 0020	8290 / Goals 0001/0002/0040	
LOCAL DESCRIPTION (if any)	FD12 FY 22-23	FD 12 FY 21-22	FD 12 FY 20-21	FD 12 FY 22-23	
<b>AWARD</b>					
1. Prior Year Carryover		1,507,265.14	155,793.78		133,521,021.33
2. a. Current Year Award	2,247,345.00			11,053,362.00	49,826,120.69
b. Transferability (ESSA)					-
c. Other Adjustments					2,587.24
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	2,247,345.00	-	-	11,053,362.00	49,828,235.80
3. Required Matching Funds/Other					47,179.49
4. Total Available Award (sum lines 1,2d, & 3)	2,247,345.00	1,507,265.14	155,793.78	11,053,362.00	183,396,436.62
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Yr		202,601.77	155,793.78		4,087,741.90
6. Cash Received in Current Year	1,578,431.26		-	6,361,743.13	83,709,161.60
7. Contributed Matching Funds					60,596.06
8. Total Available (sum lines 5, 6, 7)	1,578,431.26	202,601.77	155,793.78	6,361,743.13	87,857,499.56
<b>EXPENDITURES</b>					
a Total Expenditures (exclude 73x9)	2,111,122.41	197,161.52	155,793.78	7,388,407.47	98,849,931.95
b Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	9,782.35			58,868.62	3,532,207.01
c Indirects 73x9	<b>66,955.80</b>	<b>5,440.25</b>	-	<b>236,051.28</b>	2,637,042.48
d Total Expenditures	2,178,078.21	202,601.77	155,793.78	7,624,458.75	101,486,974.43
9. Donor-Authorized Expenditures	2,178,078.21	202,601.77	155,793.78	7,624,458.75	101,486,974.43
10. Non-Donor Authorized Expenditures					-
11. Total Expenditures (lines 9 & 10)	2,178,078.21	202,601.77	155,793.78	7,624,458.75	101,486,974.43
12. Amounts Included in Line 6 above for Prior Year Adjustments					-
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line	(599,646.95)	-	-	(1,262,715.62)	(13,629,474.87)
a. Unearned Revenue		0.00	0.00	0.00	7,705,602.40
b. Accounts Payable	0.00	0.00	0.00	0.00	-
c. Accounts Receivable	599,646.95	0.00	0.00	1,262,715.62	21,335,077.27
14. Unused Grant Award Calculation (line 4 minus line 9)	69,266.79	1,304,663.37	0.00	3,428,903.25	81,904,792.31
15. If carryover is allowed, enter line 14 amount here	69,266.79	-	-	3,428,903.25	80,314,482.51
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a)	2,178,078.21	202,601.77	155,793.78	7,624,458.75	101,426,378.37

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STATE GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	AFTER SCHOOL LEARNING Suffix EZ	AFTER SCHOOL LEARNING Suffix EZ	UPK PLANNING & IMPLEMENTATION GRANT	Teacher Incentive National Board	INITIATIVE: CA PARTNERSHIP ACADEMIES YOUTH APPRENTICESHIP	INITIATIVE: CA PARTNERSHIP ACADEMIES YOUTH APPRENTICESHIP	PARTNERSHIP LIGHTHOUSE ACADEMIES PROJECT
STATE ID NUMBER (IF ANY)	23939-EZ	23939-EZ	25593	25572	25220	25220	25220
RESOURCE CODE	6010	6010	6053	6271	6385	6385	6385
REVENUE OBJECT	8590 (0)	8590 (2)	8590	8590	8590 (2)	8590 (3)	8590 (4)
LOCAL DESCRIPTION (if any)	RP 570	RP 570	RP 000	RP 000	RP 405 YR 2 LOC 000	RP 405 YR 3 LOC 000	RP 405 YR 4 LOC 000
<b>AWARD</b>							
1. Prior Year Carryover		755,766.11	561,815.00	-	31,280.35	-	-
2. a. Current Year Award	4,549,212.85		1,523,147.00	5,000.00		30,000.00	20,000.00
b. Other Adjustments	888,533.99		-	-			
c. Adj. Curr Yr. Award (sum lines 2a & b)	5,437,746.84	-	1,523,147.00	5,000.00	-	30,000.00	20,000.00
3. Required Matching Funds/Other				317.00			
4. Total Available Award	5,437,746.84	755,766.11	2,084,962.00	5,317.00	31,280.35	30,000.00	20,000.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Yr			561,815.00		31,280.35		
6. Cash Received in Current Year	4,839,822.97	755,766.12	1,517,264.00	5,000.00	-	27,000.00	15,000.00
7. Contributed Matching Funds	0.01	(0.01)		317.00	-	-	-
8. Total Available (sum lines 5, 6, 7)	4,839,822.98	755,766.11	2,079,079.00	5,317.00	31,280.35	27,000.00	15,000.00
<b>EXPENDITURES</b>							
Total Expenditures (exclude 73x9)	4,896,239.09	732,047.73	5,698.37	5,317.00	30,298.67	29,058.50	14,529.25
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	802,605.89	-					
Indirects 73x9	132,633.72	23,718.38	184.63	-	981.68	941.50	470.75
Total Expenditures	5,028,872.81	755,766.11	5,883.00	5,317.00	31,280.35	30,000.00	15,000.00
9. Donor-Authorized Expenditures	5,028,872.81	755,766.11	5,883.00	5,317.00	31,280.35	30,000.00	15,000.00
10. Non-Donor Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	5,028,872.81	755,766.11	5,883.00	5,317.00	31,280.35	30,000.00	15,000.00
12. Amounts Included in Line 6 above for							
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	(189,049.83)	-	2,073,196.00	-	-	(3,000.00)	-
a. Unearned Revenue	-	-	2,079,079.00	-	-	-	-
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	189,049.83	-	5,883.00	-	-	3,000.00	-
14. Unused Grant Award Calculation (line 13a minus line 13b plus line 13c)	408,874.03	-	2,079,079.00	-	-	-	5,000.00
15. If carryover is allowed, enter line 14	408,874.03	-	2,079,079.00	-	-	-	5,000.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,028,872.80	755,766.12	5,883.00	5,000.00	31,280.35	30,000.00	15,000.00

2022-23 Unaudited Actuals  
STATE GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

CPA CALIFORNIA LABOR FEDERATION PARTNERSHIP PROJECT	CPA CALIFORNIA LABOR FEDERATION PARTNERSHIP PROJECT	CPA CALIFORNIA LABOR FEDERATION PARTNERSHIP PROJECT	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES	CTEIG	CTEIG	CTEIG
25220	25220	25220	25220	25220	25220			
6385	6385	6385	6385	6385	6385	6387	6387	6387
8590 (2)	8590 (3)	8590 (4)	8590 (2)	8590 (3)	8590 (4)	8590 (3)	8590 (4)	8590 (2)
RP 405 YR 2 LOC 207	RP 405 YR 3 LOC 207	RP 405 YR 4 LOC 207	RP 405 YR 2 LOC 209	RP 405 YR 3 LOC 209	RP 405 YR 4 LOC 209	RP 405	RP 405	RP 405
-	-	-	-	-	-	1,580,219.00		107,313.00
5,469.00	20,000.00	45,000.00	2,188.00	81,000.00	81,000.00		1,878,218.00	
5,469.00	20,000.00	45,000.00	2,188.00	81,000.00	81,000.00	-	1,878,218.00	-
5,469.00	20,000.00	45,000.00	2,188.00	81,000.00	81,000.00	1,580,219.00	1,878,218.00	107,313.00
				40,500.00		1,422,197.00		3,807.00
5,469.00	20,000.00	22,500.00	1,969.00	40,500.00	40,500.00		1,690,396.00	103,506.00
-	-	-	-	-	-	-	-	-
5,469.00	20,000.00	22,500.00	1,969.00	81,000.00	40,500.00	1,422,197.00	1,690,396.00	107,313.00
5,297.37	19,372.34		2,119.33	78,457.96		1,482,722.71		103,945.18
<b>171.63</b>	<b>627.66</b>	-	<b>68.67</b>	<b>2,542.04</b>	-	<b>57,219.72</b>	-	<b>3,367.82</b>
5,469.00	20,000.00	-	2,188.00	81,000.00	-	1,528,909.00	-	107,313.00
5,469.00	20,000.00	-	2,188.00	81,000.00	-	1,528,909.00	-	107,313.00
5,469.00	20,000.00	-	2,188.00	81,000.00	-	1,528,909.00	-	107,313.00
-	-	22,500.00	(219.00)	-	40,500.00	(106,712.00)	1,690,396.00	-
-	-	22,500.00	-	-	40,500.00	-	1,690,396.00	-
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-	-	-	219.00	-	-	106,712.00	-	-
-	-	45,000.00	-	-	81,000.00	51,310.00	1,878,218.00	-
-	-	45,000.00	-	-	81,000.00	51,310.00	1,878,218.00	-
5,469.00	20,000.00	-	2,188.00	81,000.00	-	1,528,909.00	-	107,313.00

2022-23 Unaudited Actuals  
STATE GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

K-12 STRONG WORKFORCE PROGRAM	K-12 STRONG WORKFORCE PROGRAM	K-12 STRONG WORKFORCE PROGRAM	SPECIAL ED: INFANT DISCRETIONARY FUNDS	WORKABILITY	TUPE Grades 6-12	AGRICULTURE VOCATIONAL EDUCATION	CA PARTNERSHIP ACADEMY	CA PARTNERSHIP ACADEMY
				24463			23181	23181
6388	6388	6388	6515	6520	6690	7010	7220	7220
8590(3)	8590 (1)	8590 (2)	8590	8590 (0)	8590RP 109 YR 0	8590	8591 (2)	8590 (3)
RP 405 YR 3	RP 405 YR 1	RP 405 YR 2		Sub Fund 03	RP 109 YR 0	RP 405	RP 405	RP 405
	<b>119,278.00</b>	<b>29,846.00</b>			-	-		162,000.00
<b>577,798.00</b>			4,737.00	445,725.00	372,201.00	5,480.00	3,098.00	-
								(13,500.00)
577,798.00	-	-	4,737.00	445,725.00	372,201.00	5,480.00	3,098.00	(13,500.00)
								-
577,798.00	119,278.00	29,846.00	4,737.00	445,725.00	372,201.00	5,480.00	3,098.00	148,500.00
<b>404,458.60</b>	<b>119,278.00</b>	-			334,980.90	4,110.00		148,500.00
-	-	-	-	-	-	-	-	-
404,458.60	119,278.00	-	-	-	334,980.90	4,110.00	-	148,500.00
381,494.68	115,534.68	28,909.34	4,588.34	294,508.12	342,646.01	5,480.00	3,000.78	143,839.60
<b>72,225.59</b>			-					
<b>10,020.32</b>	<b>3,743.32</b>	<b>936.66</b>	<b>148.66</b>	<b>9,542.06</b>	<b>11,101.73</b>	-	<b>97.22</b>	<b>4,660.40</b>
<b>391,515.00</b>	<b>119,278.00</b>	<b>29,846.00</b>	4,737.00	304,050.18	353,747.74	5,480.00	3,098.00	148,500.00
391,515.00	119,278.00	29,846.00	4,737.00	304,050.18	353,747.74	5,480.00	3,098.00	148,500.00
12,943.60	-	(29,846.00)	(4,737.00)	(304,050.18)	(18,766.84)	(1,370.00)	(3,098.00)	-
12,943.60	-	-	-	-	-	-	-	-
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-	-	29,846.00	4,737.00	304,050.18	18,766.84	1,370.00	3,098.00	-
186,283.00	-	-	-	141,674.82	18,453.26	-	-	-
<b>186,283.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
391,515.00	119,278.00	29,846.00	4,737.00	304,050.18	353,747.74	5,480.00	3,098.00	148,500.00

2022-23 Unaudited Actuals  
STATE GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

CA PARTNERSHIP ACADEMY	IN-PERSON INSTRUCTION (IPI) GRANT	STRS ON-BEHALF PENSION CONTRIBUTIONS	EARY LITERACY SUPPORT BLOCK	CALNEW	CALNEW	CDHP COVID Testing	STRS ON-BEHALF PENSION CONTRIBUTIONS	STRS ON-BEHALF PENSION CONTRIBUTIONS
23181	25560	10137					10137	10137
7220	7422	7690	7811	7814	7814	7815	7690	7690
8591 (4)	8590	8590	8590(0)	8590 (2)	8590 (3)	8590	8590	8590
RP 405	FD 01	FD 01	RP346	RP412	RP412		FD 09/Choices	FD 11
	2,276,083.19	-	491,478.59	202,132.00	-	1,124,784.13	-	-
162,000.00		20,673,800.00			700,800.00		107,568.00	88,580.00
162,000.00	-	20,673,800.00	-	-	700,800.00	-	107,568.00	88,580.00
162,000.00	2,276,083.19	20,673,800.00	491,478.59	202,132.00	700,800.00	1,124,784.13	107,568.00	88,580.00
	2,276,083.19		143,829.19		0.00			
81,000.00	-	20,673,800.00		202,132.00	286,257.84	594,951.34	107,568.00	88,580.00
-	-	-	-	-	-	-	-	-
81,000.00	2,276,083.19	20,673,800.00	143,829.19	202,132.00	286,257.84	594,951.34	107,568.00	88,580.00
	1,439,249.72	20,673,800.00	111,781.97	195,788.00	465,784.53	578,679.35	107,568.00	88,580.00
						76,457.36		
-	-	-	<b>3,621.74</b>	<b>6,344.00</b>	<b>15,091.47</b>	<b>16,271.99</b>	-	-
-	1,439,249.72	20,673,800.00	115,403.71	202,132.00	480,876.00	594,951.34	107,568.00	88,580.00
-	1,439,249.72	20,673,800.00	115,403.71	202,132.00	480,876.00	594,951.34	107,568.00	88,580.00
-	1,439,249.72	20,673,800.00	115,403.71	202,132.00	480,876.00	594,951.34	107,568.00	88,580.00
81,000.00	836,833.47	-	28,425.48	-	(194,618.16)	-	-	-
81,000.00	836,833.47	-	28,425.48	-	-	-	-	-
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-	-	-	-	-	194,618.16	-	-	-
162,000.00	836,833.47	-	376,074.88	-	219,924.00	529,832.79	-	-
162,000.00	836,833.47	-	376,074.88	-	219,924.00	-	-	-
-	1,439,249.72	20,673,800.00	115,403.71	202,132.00	480,876.00	594,951.34	107,568.00	88,580.00



2022-23 Unaudited Actuals  
STATE GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

CALIFORNIA STATE PRESCHOOL	STRS ON-BEHALF PENSION CONTRIBUTIONS	STRS ON-BEHALF PENSION CONTRIBUTIONS	STRS ON-BEHALF PENSION CONTRIBUTIONS	TOTAL
CSPP-7409	10137	10137	10137	
6105-0010	7690	7690	7690	
8590	8590	8590	8590	
FD 12	FD 12	FD 14	FD 26	
-	-	-	-	7,441,995.37
5,432,081.00	652,727.00	92.00	15,284.00	37,482,205.85
				875,033.99
5,432,081.00	652,727.00	92.00	15,284.00	38,357,239.84
				317.00
5,432,081.00	652,727.00	92.00	15,284.00	45,799,552.21
				-
	652,727.00		15,284.00	5,147,522.73
3,730,533.28		92.00		35,860,935.05
-	-	-	-	317.00
3,730,533.28	652,727.00	92.00	15,284.00	41,008,774.78
				-
3,615,909.20	652,727.00	92.00	15,284.00	36,670,348.82
43,695.79				1,052,204.35
<b>115,739.71</b>	-	-	-	409,214.05
3,731,648.91	652,727.00	92.00	15,284.00	37,079,562.87
3,731,648.91	652,727.00	92.00	15,284.00	37,079,562.87
				-
3,731,648.91	652,727.00	92.00	15,284.00	37,079,562.87
				-
(1,115.63)	-	-	-	3,929,211.91
-	-	-	-	4,791,677.55
0.00	0.00	0.00	0.00	-
1,115.63	-	-	-	862,465.64
1,700,432.09	-	-	-	8,719,989.34
-	-	-	-	6,329,596.38
3,731,648.91	652,727.00	92.00	15,284.00	37,079,245.87

2022-23 Unaudited Actuals  
LOCAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	CTC Residency Grant	CLASSIFIED SCHOOL EMPLOYEE	FOSTER YOUTH ILP	ACTIVE TRANSPORTATION PROGRAM (ATP)	CITRUS HEIGHTS MARIPOSA WORK PLAN	WHITE HOUSE MEDI-CAL	TOTAL
RESOURCE CODE	8183	8186	8251	8347	8347	8480	
REVENUE OBJECT	8699	8590	8677 (0)	8590	8699	8699 (0)	
LOCAL DESCRIPTION (if any)	RP 700	RP 220	RP 410	RP 530	RP 530	RP 102/GO 0000	
<b>AWARD</b>							
1. Prior Year Carryover	88,533.68	-	-	290,624.04	<b>23,904.53</b>	93,681.36	496,743.61
2. a. Current Year Award	562,500.00	79,200.00	95,135.40				736,835.40
b. Other Adjustments							-
c. Adj. Curr Year Award (sum lines 2a & 2b)	562,500.00	79,200.00	95,135.40	-	-	-	736,835.40
3. Required Matching Funds/Other	459,870.03	64,453.72		66.04			524,389.79
4. Total Available Award (sum lines 1c, 2c & 3)	1,110,903.71	143,653.72	95,135.40	290,690.08	23,904.53	93,681.36	1,757,968.80
<b>REVENUES</b>							
5. Year				-	-	93,681.36	93,681.36
6. Cash Received in Current Year	562,500.00	108,000.00	85,803.51		872.70	-	757,176.21
7. Contributed Matching Funds	459,870.03	64,453.72	-	66.04	-	-	524,389.79
8. Total Available (sum lines 5, 6, 7)	1,022,370.03	172,453.72	85,803.51	66.04	872.70	93,681.36	1,375,247.36
<b>EXPENDITURES</b>							
Total Expenditures (exclude 73x9)	445,437.84	90,327.12	92,149.75	127,528.82	6,235.87		761,679.40
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp Indirects 73x9	<b>14,432.19</b>	<b>2,926.60</b>	<b>2,985.65</b>	<b>4,131.93</b>	-	-	24,476.37
Total Expenditures	459,870.03	93,253.72	95,135.40	131,660.75	6,235.87	-	786,155.77
9. Donor-Authorized Expenditures	459,870.03	28,800.00	95,135.40	131,660.75	6,235.87	-	721,702.05
10. Non-Donor Authorized Expenditures		<b>64,453.72</b>					64,453.72
11. Total Expenditures (lines 9 & 10)	459,870.03	93,253.72	95,135.40	131,660.75	6,235.87	-	786,155.77
12. Amounts Included in Line 6 above for Prior Year Adjustment		-	-		-	-	-
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	562,500.00	79,200.00	(9,331.89)	(131,594.71)	(5,363.17)	93,681.36	589,091.59
a. Unearned Revenue	562,500.00	0.00	0.00	0.00	0.00	93,681.36	656,181.36
b. Accounts Payable	0.00	79,200.00	0.00	0.00	0.00	0.00	79,200.00
c. Accounts Receivable	0.00	0.00	9,331.89	131,594.71	5,363.17	0.00	146,289.77
14. Unused Grant Award Calculation (Line 4 minus line 9)	651,033.68	50,400.00	-	159,029.33	17,668.66	93,681.36	971,813.03
15. If carryover is allowed, enter line 14 amount here	651,033.68	-	-	159,195.03	17,668.66	93,681.36	921,578.73
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	28,800.00	95,135.40	131,594.71	6,235.87	-	261,765.98

2022-23 Unaudited Actuals  
FEDERAL AWARDS  
REVENUES AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	CRRSA	ARP-CSPP	CCFP	CHILD NUTRITION	CHILD NUTRITION	COVID ECR
FEDERAL CATALOG NUMBER	93.600	93.575	10.558	10.553 / 10.555		10.555
RESOURCE CODE	5058	5059	5320	5310	5312	5465
REVENUE OBJECT	8220	8290	8220/8520	822x/8520/86xx	822x/8520/86xx	8220
LOCAL DESCRIPTION (if any)	FD 12 Goal 0010 & 0001	FD 12	FD 12	FD 13	FD 13	FD 13
<b>AWARD</b>						
1. Prior Year Restricted Ending Balance	423,360.00	-	223,358.24	<b>6,051,831.57</b>	1,656.05	966,974.09
2. a. Current Year Award	444,862.11	364,200.00	732,540.77	26,288,724.94		
b. Other Adjustments						
c. Adj. Curr Year Award (sum lines 2a and 2b)	444,862.11	364,200.00	732,540.77	26,288,724.94	-	-
3. Required Matching Funds/Other				4,433.50		
4. Total Available Award	868,222.11	364,200.00	955,899.01	32,344,990.01	1,656.05	966,974.09
<b>REVENUES</b>						
5. Cash Received in Current Year	444,862.11	364,200.00	609,208.72	20,900,692.40		
6. Amounts Included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	123,332.05	5,388,032.54	-	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	123,332.05	5,388,032.54	-	-
8. Contributed Matching Funds	-	-	-	4,433.50	-	-
9. Total Available	444,862.11	364,200.00	732,540.77	26,293,158.44	-	-
<b>EXPENDITURES</b>						
Total Expenditures (exclude 73x9)	851,283.31		728,277.58	19,363,568.67	-	217,895.74
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	<b>445,272.67</b>		<b>647,472.82</b>	<b>8,434,239.36</b>		19,800.00
Indirects 73x9	<b>13,154.74</b>	-	<b>2,618.07</b>	<b>354,110.27</b>	-	<b>6,418.30</b>
Total Expenditures	864,438.05	-	730,895.65	19,717,678.94	-	224,314.04
10. Donor-Authorized Expenditures	864,438.05	-	730,895.65	19,717,678.94	-	224,314.04
11. Non-Donor Authorized Expenditures						
12. Total Expenditures	864,438.05	-	730,895.65	19,717,678.94	-	224,314.04
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	3,784.06	364,200.00	225,003.36	12,627,311.07	1,656.05	742,660.05

2022-23 Unaudited Actuals  
FEDERAL AWARDS  
REVENUES AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	SCA	TOTALS
FEDERAL CATALOG NUMBER	10.555	
RESOURCE CODE	5466	
REVENUE OBJECT	8220	
LOCAL DESCRIPTION (if any)	FD 13	
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	-	7,667,179.95
2. a. Current Year Award	951,201.82	28,781,529.64
b. Other Adjustments		-
c. Adj. Curr Year Award (sum lines 2a and 2b)	951,201.82	28,781,529.64
3. Required Matching Funds/Other		4,433.50
4. Total Available Award	951,201.82	36,453,143.09
<b>REVENUES</b>		
5. Cash Received in Current Year	951,201.82	23,270,165.05
6. Amounts Included in Line 5 for Prior Year Adjustments		-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	5,511,364.59
b. Noncurrent Accounts Receivable		-
c. Current Accounts Receivable (line 7a minus line 7b)	-	5,511,364.59
8. Contributed Matching Funds	-	4,433.50
9. Total Available	951,201.82	28,785,963.14
<b>EXPENDITURES</b>		
Total Expenditures (exclude 73x9)	951,201.82	22,112,227.12
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	<b>951,201.82</b>	10,497,986.67
Indirects 73x9	-	376,301.38
Total Expenditures	951,201.82	22,488,528.50
10. Donor-Authorized Expenditures	951,201.82	22,488,528.50
11. Non-Donor Authorized Expenditures		-
12. Total Expenditures	951,201.82	22,488,528.50
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	-	13,964,614.59

2022-23 Unaudited Actuals  
STATE AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	TRANSPORTATION	LCFF Supplemental	LCFF SUPPLMNTAL CO	LCFF CONCENTRATION C/O	LOTTERY	EDUCATION PROTECTION ACCOUNT	EXPANDED LEARNING OPPORTUNITIES	EDUCATOR EFFECTIVENESS	LOTTERY, INSTR MAT
RESOURCE CODE	0704	0710	0711	0713	1100	1400	2600	6266	6300
REVENUE OBJECT	8091/8689/8982	8980	8980	8980	8560	8012	8590	8590	8560
LOCAL DESCRIPTION (if any)	RP 211 & 242				RP 502		RP 570		RP 700
<b>AWARD</b>									
1. Prior Year Restricted Ending Balance	-	5,427,042.06	2,939,716.14	199,299.15	-	-	6,831,170.26	9,367,127.29	767,835.95
2. a. Current Year Award	230,902.00				7,351,935.59	30,858,345.00	19,149,826.00		3,598,522.12
b. Other Adjustments		9,193.76	-	-		262,859.00	137,235.02		
c. Adj Curr Yr Award (sum lines 2a & 2b)	230,902.00	9,193.76	-	-	7,351,935.59	31,121,204.00	19,287,061.02	-	3,598,522.12
3. Required Matching Funds/Other	11,783,667.88	41,438,671.00			634,936.09				380,521.99
4. Total Available Award (sum lines 1, 2c, & 3)	12,014,569.88	46,874,906.82	2,939,716.14	199,299.15	7,986,871.68	31,121,204.00	26,118,231.28	9,367,127.29	4,746,880.06
<b>REVENUES</b>									
5. Cash Received in Current Year	230,902.00	9,193.76	-	-	6,062,896.50	31,121,204.00	19,287,061.02		2,469,441.57
6. Amounts included in Line 5 for Prior Year Adjustments									
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	1,289,039.09	-	-	-	1,129,080.55
b. Noncurrent Accounts Receivable									
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	1,289,039.09	-	-	-	1,129,080.55
8. Contributed Matching Funds	11,783,667.88	41,438,671.00	-	-	634,936.09	-	-	-	380,521.99
9. Total Available (sum of lines 5, 7c, & 8)	12,014,569.88	41,447,864.76	-	-	7,986,871.68	31,121,204.00	19,287,061.02	-	3,979,044.11
<b>EXPENDITURES</b>									
Total Expenditures (exclude 73x9)	12,014,569.88	34,277,306.62	88,338.77	193,044.51	7,736,218.21	31,121,204.00	6,471,561.32	1,375,439.82	3,468,591.74
Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Exp		284,975.03					2,915,558.85		
Indirects 73x9	-	1,101,351.54	2,862.18	6,254.64	250,653.47	-	115,214.48	44,564.25	-
Total Expenditures (row 28 plus row 30)	12,014,569.88	35,378,658.16	91,200.95	199,299.15	7,986,871.68	31,121,204.00	6,586,775.80	1,420,004.07	3,468,591.74
10. Donor-Authorized Expenditures	12,014,569.88	35,378,658.16	91,200.95	199,299.15	7,986,871.68	31,121,204.00	6,586,775.80	1,420,004.07	3,468,591.74
11. Non-Donor Authorized Expenditures									
12. Total Expenditures (Line 10 plus Line 11)	12,014,569.88	35,378,658.16	91,200.95	199,299.15	7,986,871.68	31,121,204.00	6,586,775.80	1,420,004.07	3,468,591.74
<b>RESTRICTED ENDING BALANCE</b>									
13. Current Year (line 4 minus line 10)	(0.00)	11,496,248.66	2,848,515.19	-	-	-	19,531,455.48	7,947,123.22	1,278,288.32

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STATE AWARDS  
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	VOCATIONAL ED LOTTERY	SPECIAL EDUCATION	SPECIAL EDUCATION	SPECIAL EDUCATION	SPECIAL EDUCATION	SPECIAL EDUCATION	SPECIAL EDUCATION - EARLY INTERVENTION	Art, Music and Instructional Materials Discretionary Block Grant	KITCHEN INFRASTRUCTURE AND TRAINING - INFRASTRUCTURE UPGRADE FUNDS
RESOURCE CODE	6305	6500	6501	6536	6537	6546	6547	6762	7028
REVENUE OBJECT	8560	8311	8311(0)	8590	8590	8590 (2)	8590		8520
LOCAL DESCRIPTION (if any)		Sub Fund 03	Sub Fund 03			Sub Fund 03			
<b>AWARD</b>									
1. Prior Year Restricted Ending Balance	122,740.00	(0.00)	-	417,895.72	3,412,315.81	-	1,800,116.00	-	25,000.00
2. a. Current Year Award		39,949,502.00	1,182,664.00			3,285,384.00	2,275,185.00	21,371,238.00	
b. Other Adjustments		(5,736,438.26)				(408,567.38)			
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	34,213,063.74	1,182,664.00	-	-	2,876,816.62	2,275,185.00	21,371,238.00	-
3. Required Matching Funds/Other		36,533,487.85	708,203.97						
4. Total Available Award (sum lines 1, 2c, & 3)	122,740.00	70,746,551.59	1,890,867.97	417,895.72	3,412,315.81	2,876,816.62	4,075,301.00	21,371,238.00	25,000.00
<b>REVENUES</b>									
5. Cash Received in Current Year		34,462,030.74	1,182,664.00			2,876,816.62	2,275,185.00	11,314,185.00	
6. Amounts included in Line 5 for Prior Year Adjustments									
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	(248,967.00)	-	-	-	-	-	10,057,053.00	-
b. Noncurrent Accounts Receivable									
c. Current Accounts Receivable (Line 7a minus line 7b)	-	(248,967.00)	-	-	-	-	-	10,057,053.00	-
8. Contributed Matching Funds	-	36,533,487.85	708,203.97	-	-	-	-	-	-
9. Total Available (sum of lines 5, 7c, & 8)	-	70,746,551.59	1,890,867.97	-	-	2,876,816.62	2,275,185.00	21,371,238.00	-
<b>EXPENDITURES</b>									
Total Expenditures (exclude 73x9)	122,740.00	68,908,392.32	1,831,526.51	404,780.82	3,253,921.16	2,460,121.78	1,811,678.69		24,561.35
Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Ex		12,175,081.57			708,192.61				
Indirects 73x9	-	1,838,159.27	59,341.46	13,114.90	82,481.61	79,707.95	58,698.39	-	-
Total Expenditures (row 28 plus row 30)	122,740.00	70,746,551.59	1,890,867.97	417,895.72	3,336,402.77	2,539,829.73	1,870,377.08	-	24,561.35
10. Donor-Authorized Expenditures	122,740.00	70,746,551.59	1,890,867.97	417,895.72	3,336,402.77	2,539,829.73	1,870,377.08	-	24,561.35
11. Non-Donor Authorized Expenditures						-			
12. Total Expenditures (Line 10 plus Line 11)	122,740.00	70,746,551.59	1,890,867.97	417,895.72	3,336,402.77	2,539,829.73	1,870,377.08	-	24,561.35
<b>RESTRICTED ENDING BALANCE</b>									
13. Current Year (line 4 minus line 10)	-	-	-	(0.00)	75,913.04	336,986.89	2,204,923.92	21,371,238.00	438.65

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REVENUES, AND EXPENDITURES - ALL FUNDS  
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STATE PROGRAM NAME	KITCHEN INFRASTRUCTURE AND TRAINING - FOOD SERVICE STAFF TRAINING	KITCHEN INFRASTRUCTURE AND TRAINING - 2022 KIT	LEARNING COMM FOR SCHOOL SUCCESS	LEARNING COMM FOR SCHOOL SUCCESS	CLASS SCHOOL EMPLOYEE PD GRANT	A-G ACCESS / SUCCESS GRANT	A-G LEARNING LOSS MITIGATION GRANT	EXPANDED LEARNING OPPORTUNITY GRANT	LEARNING RECOVERY EMERGENCY BLOCK GRANT
RESOURCE CODE	7029	7032	7085	7085	7311	7412	7413	7425	7435
REVENUE OBJECT	8520	8520	8590 (2)	8590 (0)	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)			RP 105	RP 102	RP 219	FD 01	FD 01	FD 01	FD 01
<b>AWARD</b>									
1. Prior Year Restricted Ending Balance	66,584.22		626,967.00	-	196,232.00	1,114,337.00	417,761.00	-	-
2. a. Current Year Award		3,499,071.00	-	-		371,446.00	139,253.00	-	34,703,531.00
b. Other Adjustments				-					
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	3,499,071.00	-	-	-	371,446.00	139,253.00	-	34,703,531.00
3. Required Matching Funds/Other			(626,967.00)	626,967.00				112,659.00	
4. Total Available Award (sum lines 1, 2c, & 3)	66,584.22	3,499,071.00	-	626,967.00	196,232.00	1,485,783.00	557,014.00	112,659.00	34,703,531.00
<b>REVENUES</b>									
5. Cash Received in Current Year		3,499,071.00		378,634.00		371,446.00	139,253.00		43,517,126.00
6. Amounts included in Line 5 for Prior Year Adjustments									
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	(378,634.00)	-	-	-	-	(8,813,595.00)
b. Noncurrent Accounts Receivable									
c. Current Accounts Receivable									
Line 7a minus line 7b	-	-	-	(378,634.00)	-	-	-	-	(8,813,595.00)
8. Contributed Matching Funds	-	-	(626,967.00)	626,967.00	-	-	-	112,659.00	-
9. Total Available (sum of lines 5, 7c, & 8)	-	3,499,071.00	(626,967.00)	626,967.00	-	371,446.00	139,253.00	112,659.00	34,703,531.00
<b>EXPENDITURES</b>									
Total Expenditures (exclude 73x9)	22,541.27	-		427,207.94	2,974.97	470,839.06	150,628.24	112,659.00	
Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Ex				34,250.00					
Indirects 73x9	-	-	-	12,731.84	-	15,255.19	4,880.35	-	-
Total Expenditures (row 28 plus row 30)	22,541.27	-	-	439,939.78	2,974.97	486,094.25	155,508.59	112,659.00	-
10. Donor-Authorized Expenditures	22,541.27	-	-	439,939.78	2,974.97	486,094.25	155,508.59	112,659.00	-
11. Non-Donor Authorized Expenditures									
12. Total Expenditures (Line 10 plus Line 11)	22,541.27	-	-	439,939.78	2,974.97	486,094.25	155,508.59	112,659.00	-
<b>RESTRICTED ENDING BALANCE</b>									
13. Current Year (line 4 minus line 10)	44,042.95	3,499,071.00	-	187,027.22	193,257.03	999,688.75	401,505.41	-	34,703,531.00

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STATE PROGRAM NAME	ETHNIC STUDIES GRANT	CHOICES CHARTER SCHOOL	LOTTERY	EDUCATION PROTECTION ACCOUNT	EDUCATOR EFFECTIVENESS	LOTTERY -- INST. MAT	SPECIAL EDUCATION	Art Music & Inst Matls Block	A_G Access
RESOURCE CODE	7813	0308	1100	1400	6266	6300	6500	6762	7412
REVENUE OBJECT	8590	8980	8560	8012	8590	8560	8311	8590	8590
LOCAL DESCRIPTION (if any)	FD 01	FD 09 SF 8	FD 09 CHOICES	FD 09 CHOICES	FD 09 CHOICES	FD 09 CHOICES	FD09 SF8 CHOICES	FD09 SF8 CHOICES	FD 09 CHOICES
<b>AWARD</b>									
1. Prior Year Restricted Ending Balance	-	493,902.46	-	-	57,979.00	39,335.31	-	-	15,710.00
2. a. Current Year Award	319,964.00	2,349,147.00	50,619.72	200,459.00		25,184.05	154,145.00	131,652.00	5,236.00
b. Other Adjustments				(5,981.00)					
c. Adj Curr Yr Award (sum lines 2a & 2b)	319,964.00	2,349,147.00	50,619.72	194,478.00	-	25,184.05	154,145.00	131,652.00	5,236.00
3. Required Matching Funds/Other		(109,577.54)					109,577.54		-
4. Total Available Award (sum lines 1, 2c, & 3)	319,964.00	2,733,471.92	50,619.72	194,478.00	57,979.00	64,519.36	263,722.54	131,652.00	20,946.00
<b>REVENUES</b>									
5. Cash Received in Current Year	319,964.00	2,202,197.43	45,146.62	194,453.00		19,275.03	140,271.80	69,698.00	5,236.00
6. Amounts included in Line 5 for Prior Year Adjustments									
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	146,949.57	5,473.10	25.00	-	5,909.02	13,873.20	61,954.00	-
b. Noncurrent Accounts Receivable									
c. Current Accounts Receivable (Line 7a minus line 7b)	-	146,949.57	5,473.10	25.00	-	5,909.02	13,873.20	61,954.00	-
8. Contributed Matching Funds	-	(109,577.54)	-	-	-	-	109,577.54		-
9. Total Available (sum of lines 5, 7c, & 8)	319,964.00	2,239,569.46	50,619.72	194,478.00	-	25,184.05	263,722.54	131,652.00	5,236.00
<b>EXPENDITURES</b>									
Total Expenditures (exclude 73x9) Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Ex	9,685.57	2,463,961.77	50,619.72	194,478.00	11,153.22	1,087.37	263,722.54	323.20	2,560.00
Indirects 73x9	313.81	-	-	-	361.36	-	-	10.47	82.94
Total Expenditures (row 28 plus row 30)	9,999.38	2,463,961.77	50,619.72	194,478.00	11,514.58	1,087.37	263,722.54	333.67	2,642.94
10. Donor-Authorized Expenditures	9,999.38	2,463,961.77	50,619.72	194,478.00	11,514.58	1,087.37	263,722.54	333.67	2,642.94
11. Non-Donor Authorized Expenditures									
12. Total Expenditures (Line 10 plus Line 11)	9,999.38	2,463,961.77	50,619.72	194,478.00	11,514.58	1,087.37	263,722.54	333.67	2,642.94
<b>RESTRICTED ENDING BALANCE</b>									
13. Current Year (line 4 minus line 10)	309,964.62	269,510.15	-	-	46,464.42	63,431.99	-	131,318.33	18,303.06



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STATE AWARDS  
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STATE PROGRAM NAME	A-G Learning Loss Mitigation	ELO	Learning Rec Emerg Block Grant	Ethnic Studies	SPECIAL EDUCATION	MENTAL HEALTH SERVICES	ADULT ED APPRENTICE SHIP	CALWORKS	ADULT ED BLOCK GRANT/CAEP
RESOURCE CODE	7413	7425	7435	7813	6500	6546	0100	6371	6391
REVENUE OBJECT	8590		8590	8590	8311	8587 (2)	8311	8590	8590 (0)
LOCAL DESCRIPTION (if any)	FD 09 CHOICES	FD 09 CHOICES	FD 09 CHOICES	FD 09 CHOICES	FD 10	FD 10 sf 03 VIE	FD 11	FD 11	FD 11
<b>AWARD</b>									
1. Prior Year Restricted Ending Balance	5,890.00				-	-	0.00	1,191,377.00	<b>535,796.63</b>
2. a. Current Year Award	1,963.00		174,323.00	3,835.00	5,679,322.03	408,567.38	1,129,218.00	371,346.00	
b. Other Adjustments		102,857.00			(97,028.77)				(535,796.63)
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,963.00	102,857.00	174,323.00	3,835.00	5,582,293.26	408,567.38	1,129,218.00	371,346.00	(535,796.63)
3. Required Matching Funds/Other	-	-	-	-					
4. Total Available Award (sum lines 1, 2c, & 3)	7,853.00	102,857.00	174,323.00	3,835.00	5,582,293.26	408,567.38	1,129,218.00	1,562,723.00	-
<b>REVENUES</b>									
5. Cash Received in Current Year		102,857.00	218,595.00	3,835.00	5,071,154.43	204,283.50	1,126,212.00	371,346.00	
6. Amounts included in Line 5 for Prior Year Adjustments									
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,963.00	-	(44,272.00)		511,138.83	204,283.88	3,006.00	-	(535,796.63)
b. Noncurrent Accounts Receivable									
c. Current Accounts Receivable (Line 7a minus line 7b)	1,963.00	-	(44,272.00)		511,138.83	204,283.88	3,006.00	-	(535,796.63)
8. Contributed Matching Funds	-	-	-	-	-	-	-	-	-
9. Total Available (sum of lines 5, 7c, & 8)	1,963.00	102,857.00	174,323.00	3,835.00	5,582,293.26	408,567.38	1,129,218.00	371,346.00	(535,796.63)
<b>EXPENDITURES</b>									
Total Expenditures (exclude 73x9)			4,961.52	150.00	5,582,293.26	408,567.38	1,129,218.00	539,282.07	
Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Ex Indirects 73x9	-	-	<b>160.75</b>	<b>4.86</b>	-	-	-	-	-
Total Expenditures (row 28 plus row 30)	-	-	5,122.27	154.86	5,582,293.26	408,567.38	1,129,218.00	539,282.07	-
10. Donor-Authorized Expenditures	-	-	5,122.27	154.86	5,582,293.26	408,567.38	1,129,218.00	539,282.07	-
11. Non-Donor Authorized Expenditures									
12. Total Expenditures (Line 10 plus Line 11)	-	-	5,122.27	154.86	5,582,293.26	408,567.38	1,129,218.00	539,282.07	-
<b>RESTRICTED ENDING BALANCE</b>									
13. Current Year (line 4 minus line 10)	7,853.00	102,857.00	169,200.73	3,680.14	0.00	-	-	1,023,440.93	-

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STATE PROGRAM NAME	ADULT ED BLOCK GRANT/CAEP	ADULT ED BLOCK GRANT/CAEP	STATE CTR BASED RESERVE	STATE CTR BASED RESERVE	STATE SCHOOL FACILITIES PROJECT	TOTAL
RESOURCE CODE	6391	6391	6129	6130	7710	
REVENUE OBJECT	8590 (2)	8590 (3)	8996	8996	8545	
LOCAL DESCRIPTION (if any)	FD 11 YR 2	FD 11 YR 3	FD 12	FD 12	FD 35	
<b>AWARD</b>						
1. Prior Year Restricted Ending Balance	117,412.00	0.00	218,632.11	223,660.83	-	36,631,834.94
2. a. Current Year Award		1,898,406.00			14,680,377.00	195,550,568.89
b. Other Adjustments						(6,271,667.26)
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	1,898,406.00	-	-	14,680,377.00	189,278,901.63
3. Required Matching Funds/Other			7,233.52	7,399.90		91,606,781.20
4. Total Available Award (sum lines 1, 2c, & 3)	117,412.00	1,898,406.00	225,865.63	231,060.73	14,680,377.00	317,517,517.77
<b>REVENUES</b>						
5. Cash Received in Current Year		1,265,606.00				170,557,241.02
6. Amounts included in Line 5 for Prior Year Adjustments						-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	632,800.00	-	-	14,680,377.00	18,721,660.61
b. Noncurrent Accounts Receivable						-
c. Current Accounts Receivable (Line 7a minus line 7b)	-	632,800.00	-	-	14,680,377.00	18,721,660.61
8. Contributed Matching Funds	-	-	7,233.52	7,399.90	-	91,606,781.20
9. Total Available (sum of lines 5, 7c, & 8)	-	1,898,406.00	7,233.52	7,399.90	14,680,377.00	280,885,682.83
<b>EXPENDITURES</b>						
Total Expenditures (exclude 73x9)	113,727.24	1,841,945.80			14,680,377.00	204,048,961.64
Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Ex		99,347.00			14,680,377.00	30,897,782.06
Indirects 73x9	<b>3,684.76</b>	<b>56,460.20</b>	-	-	-	3,746,350.67
Total Expenditures (row 28 plus row 30)	117,412.00	1,898,406.00	-	-	14,680,377.00	207,795,312.31
10. Donor-Authorized Expenditures	117,412.00	1,898,406.00	-	-	14,680,377.00	207,795,312.31
11. Non-Donor Authorized Expenditures						-
12. Total Expenditures (Line 10 plus Line 11)	117,412.00	1,898,406.00	-	-	14,680,377.00	207,795,312.31
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	-	-	225,865.63	231,060.73	-	109,722,205.46

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LOCAL AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	One - Time	ERP	Committed Funds	ROC/P APPORTIONMEN T	SJTA	Blackbaud Giving Fund	BUS GRANT	ONGOING AND MAJOR MAINTENANCE
RESOURCE CODE	0001	0002	0003	0029	8134	8141	8142	8150
REVENUE OBJECT	8980			8782	8699	8699	8699	8984
LOCAL DESCRIPTION (if any)	One-Time Expenses			RP 405		RP 186	RP 105	RP 212
<b>AWARD</b>								
1. Prior Year Restricted Ending Balance				-	-	150.00	250.00	7,799,813.11
2. a. Current Year Award					123,532.84			
b. Other Adjustments				389.05				
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	-	-	389.05	123,532.84	-	-	-
3. Required Matching Funds/Other	1,280,024.69	1,500,000.00	32,660,232.87	1,560,180.00	70,549.81			15,856,474.53
4. Total Available Award (sum lines 1, 2c, & 3)	1,280,024.69	1,500,000.00	32,660,232.87	1,560,569.05	194,082.65	150.00	250.00	23,656,287.64
<b>REVENUES</b>								
5. Cash Received in Current Year				389.05			0.00	
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	123,532.84	-	-	-
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	123,532.84	-	-	-
8. Contributed Matching Funds	1,280,024.69	1,500,000.00	32,660,232.87	1,560,180.00	70,549.81	-	-	15,856,474.53
9. Total Available (sum of lines 5, 7c, & 8)	1,280,024.69	1,500,000.00	32,660,232.87	1,560,569.05	194,082.65	-	-	15,856,474.53
<b>EXPENDITURES</b>								
Total Expenditures (exclude 73x9)	1,280,024.69	844,523.27	0.00	1,560,569.05	190,205.80	150.00		17,038,800.84
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp								3,265,549.86
Indirects 73x9	-	-	-	-	<b>3,876.85</b>	-	-	<b>446,253.33</b>
Total Expenditures (row 22 plus row 24)	1,280,024.69	844,523.27	-	1,560,569.05	194,082.65	150.00	-	17,485,054.17
10. Donor-Authorized Expenditures	1,280,024.69	844,523.27	-	1,560,569.05	194,082.65	150.00	-	17,485,054.17
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	1,280,024.69	844,523.27	-	1,560,569.05	194,082.65	150.00	-	17,485,054.17
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (Line 4 minus Line 10)	-	655,476.73	32,660,232.87	-	-	-	250.00	6,171,233.47

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LOCAL PROGRAM NAME	JROTC	CA DISTANCE LEARNING PROJ	CAMP WINTHERS	COMPUTER REPLACEMENT PROGRAM	COUNSELING CENTER FEES	DONATIONS	E-RATE	FUTURE FORWARD
RESOURCE CODE	8154	8155	8170	8200	8208	8220	8234	8235
REVENUE OBJECT	8699	8699	8689	8983	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)		RP 105	RP 301	RP 252	RP 102		RP 252	RP 105
<b>AWARD</b>								
1. Prior Year Restricted Ending Balance	-	3,262.13	159,590.29	270,225.55	3,214.87	2,168,294.32	1,216,405.05	5,385.00
2. a. Current Year Award	163,837.95		34,800.50			1,403,236.82	1,775,694.78	
b. Other Adjustments								
c. Adj Curr Yr Award (sum Lines 2a and 2b)	163,837.95	-	34,800.50	-	-	1,403,236.82	1,775,694.78	-
3. Required Matching Funds/Other	118,504.04			703,114.15			(35,260.27)	
4. Total Available Award (sum lines 1, 2c, & 3)	282,341.99	3,262.13	194,390.79	973,339.70	3,214.87	3,571,531.14	2,956,839.56	5,385.00
<b>REVENUES</b>								
5. Cash Received in Current Year	163,837.95	0.00	34,800.50				1,759,887.20	0.00
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	1,403,236.82	15,807.58	-
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	1,403,236.82	15,807.58	-
8. Contributed Matching Funds	118,504.04	-	-	703,114.15	-	-	(35,260.27)	-
9. Total Available (sum of lines 5, 7c, & 8)	282,341.99	-	34,800.50	703,114.15	-	1,403,236.82	1,740,434.51	-
<b>EXPENDITURES</b>								
Total Expenditures (exclude 73x9)	282,341.99		135,129.62	973,339.70	1,077.71	1,387,090.75	1,559,920.60	5,305.20
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp								
Indirects 73x9	-	-	4,378.20	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	282,341.99	-	139,507.82	973,339.70	1,077.71	1,387,090.75	1,559,920.60	5,305.20
10. Donor-Authorized Expenditures	282,341.99	-	139,507.82	973,339.70	1,077.71	1,387,090.75	1,559,920.60	5,305.20
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	282,341.99	-	139,507.82	973,339.70	1,077.71	1,387,090.75	1,559,920.60	5,305.20
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (Line 4 minus Line 10)	-	3,262.13	54,882.97	-	2,137.16	2,184,440.39	1,396,918.96	79.80

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LOCAL PROGRAM NAME	FEE BASED-SUMMER ATHLETICS	FEE BASED T & L COPIER	FEE BASED BRIDGES	FEE BASED HIGH SCHOOL	FEE BASED-SPORTS SCHOOL	FEE BASED DENTAL	FURNITURE REPLACEMENT	USE OF FACILITIES FEES
RESOURCE CODE	8236	8237	8239	8240	8241	8245	8248	8249
REVENUE OBJECT	8699	8699	8689	8699	8689	8689	8983	
LOCAL DESCRIPTION (if any)	RP 515	RP 100	RP 570	RP 442	RP 516	RP 405	RP 205	RP 205
<b>AWARD</b>								
1. Prior Year Restricted Ending Balance	34,002.00	60,927.03	779,817.00	20.00	6,212.00	57,055.00	64,086.18	418,648.88
2. a. Current Year Award		0.00	228,918.54		14,210.00			
b. Other Adjustments							0.00	310,212.08
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	-	228,918.54	-	14,210.00	-	-	310,212.08
3. Required Matching Funds/Other			457,813.00	(20.00)			27,338.82	158,739.69
4. Total Available Award (sum lines 1, 2c, & 3)	34,002.00	60,927.03	1,466,548.54	-	20,422.00	57,055.00	91,425.00	887,600.65
<b>REVENUES</b>								
5. Cash Received in Current Year	0.00	0.00	228,918.54		14,210.00		0.00	310,212.08
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-	-	-
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	-	-	-
8. Contributed Matching Funds	-	-	457,813.00	(20.00)	-	-	27,338.82	158,739.69
9. Total Available (sum of lines 5, 7c, & 8)	-	-	686,731.54	(20.00)	14,210.00	-	27,338.82	468,951.77
<b>EXPENDITURES</b>								
Total Expenditures (exclude 73x9)		7,266.52	686,731.54		11,307.13	57,055.00	91,425.00	311,134.60
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp			4,237.00			57,055.00		
Indirects 73x9	-	-	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	-	7,266.52	686,731.54	-	11,307.13	57,055.00	91,425.00	311,134.60
10. Donor-Authorized Expenditures	-	7,266.52	686,731.54	-	11,307.13	57,055.00	91,425.00	311,134.60
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	-	7,266.52	686,731.54	-	11,307.13	57,055.00	91,425.00	311,134.60
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (Line 4 minus Line 10)	34,002.00	53,660.51	779,817.00	-	9,114.87	-	-	576,466.05

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LOCAL PROGRAM NAME	FEE BASED TEXT BOOKS	GARDEN GRANT	FURNITURE RENTAL	GRIEF - SENSITIVE SCHOOL	INFOSYS FOUNDATION GRANT	International Baccalaureate	INNOVATIVE LEARNING SJEF	INTEL FOUNDATION GRANT
RESOURCE CODE	8250	8254	8255	8260	8283	8286	8291	8293
REVENUE OBJECT	8689	8699			8699	8983	8699	8699
LOCAL DESCRIPTION (if any)	RP 231	RP 105	RP 205	RP 101	RP 359	RP 425		
<b>AWARD</b>								
1. Prior Year Restricted Ending Balance	63,969.79	1,120.62	4,312.50	500.00	802.00	33,632.00	35,916.67	133,760.73
2. a. Current Year Award							0.00	71,182.53
b. Other Adjustments	12,938.28							
c. Adj Curr Yr Award (sum Lines 2a and 2b)	12,938.28	-	-	-	-	-	-	71,182.53
3. Required Matching Funds/Other			20,942.21					
4. Total Available Award (sum lines 1, 2c, & 3)	76,908.07	1,120.62	25,254.71	500.00	802.00	33,632.00	35,916.67	204,943.26
<b>REVENUES</b>								
5. Cash Received in Current Year	12,938.28	0.00		0.00		0.00	0.00	71,182.53
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-	-	-
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	-	-	-
8. Contributed Matching Funds	-	-	20,942.21	-	-	-	-	-
9. Total Available (sum of lines 5, 7c, & 8)	12,938.28	-	20,942.21	-	-	-	-	71,182.53
<b>EXPENDITURES</b>								
Total Expenditures (exclude 73x9)	7,988.61	0.00	25,254.71	0.00	0.00		2,500.00	36,881.65
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp								
Indirects 73x9	-	-	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	7,988.61	-	25,254.71	-	-	-	2,500.00	36,881.65
10. Donor-Authorized Expenditures	7,988.61	-	25,254.71	-	-	-	2,500.00	36,881.65
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	7,988.61	-	25,254.71	-	-	-	2,500.00	36,881.65
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (Line 4 minus Line 10)	68,919.46	1,120.62	-	500.00	802.00	33,632.00	33,416.67	168,061.61

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LOCAL PROGRAM NAME	IMF RESERVE	KAISER MENTAL HEALTH	KIWANIS GRANT	LT SICK LEAVE	MEDICAL ADMIN SERVICES	MH WELLNESS & BULLYING PREV	NATIONAL SOCIETY OF SCHOLARS	MTSS
RESOURCE CODE	8297	8299	8301	8305	8310	8311	8315	8318
REVENUE OBJECT	8983	8699		8699	8699	8677	8699	8983
LOCAL DESCRIPTION (if any)	RP 700	RP102			RP 103	RP 109 Yr 0		RP 620
<b>AWARD</b>								
1. Prior Year Restricted Ending Balance	7,126,729.77	-	10,971.00	-	1,806,275.58	622.47	500.00	1,613,022.64
2. a. Current Year Award		50,000.00			490,343.68	17,885.00		
b. Other Adjustments						(162.01)		
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	50,000.00	-	-	490,343.68	17,722.99	-	-
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1, 2c, & 3)	7,126,729.77	50,000.00	10,971.00	-	2,296,619.26	18,345.46	500.00	1,613,022.64
<b>REVENUES</b>								
5. Cash Received in Current Year	0.00		0.00		490,343.68	0.00	0.00	
6. Amounts included in Line 5 for Prior Year Adjustments						0.00		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	50,000.00	-	-	-	17,722.99	-	-
b. Noncurrent Accounts Receivable						0.00		
c. Current Accounts Receivable (Line 7a minus line 7b)	-	50,000.00	-	-	-	17,722.99	-	-
8. Contributed Matching Funds	-	-	-	-	-	-	-	-
9. Total Available (sum of lines 5, 7c, & 8)	-	50,000.00	-	-	490,343.68	17,722.99	-	-
<b>EXPENDITURES</b>								
Total Expenditures (exclude 73x9)	543,541.60	27,446.17	0.00	0.00	861,784.98	17,769.72	491.80	187,704.36
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp						0.00		
Indirects 73x9	-	-	-	-	-	575.74	-	-
Total Expenditures (row 22 plus row 24)	543,541.60	27,446.17	-	-	861,784.98	18,345.46	491.80	187,704.36
10. Donor-Authorized Expenditures	543,541.60	27,446.17	-	-	861,784.98	18,345.46	491.80	187,704.36
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	543,541.60	27,446.17	-	-	861,784.98	18,345.46	491.80	187,704.36
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (Line 4 minus Line 10)	6,583,188.17	22,553.83	10,971.00	-	1,434,834.28	-	8.20	1,425,318.28

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LOCAL PROGRAM NAME	NATIONAL SCIENCE TEACHER	PROF. DEV SUPPORT & IMPLEMENTATION	ROTARY CLUB	SRCF	SCANNING INDEXING RECORDS	STIPENDS- ATHLETIC BOOSTER	STUDIO E-3 PRODUCTION	STUDENT BUSINESS
RESOURCE CODE	8319	8331	8341	8346	8356	8400	8410	8424
REVENUE OBJECT	8699	8983	8699	8699	8983	8699	8699	8699
LOCAL DESCRIPTION (if any)	RP 105	RP 700	RP 335	RP 188	RP 231	VARIOUS	RP 405	Various HS
<b>AWARD</b>								
1. Prior Year Restricted Ending Balance	340.00	382,891.40	520.00	662.00	300,000.00	25,529.31	11,457.00	17,314.85
2. a. Current Year Award						194,591.47		1,298.00
b. Other Adjustments						0.00		
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	-	-	-	-	194,591.47	-	1,298.00
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1, 2c, & 3)	340.00	382,891.40	520.00	662.00	300,000.00	220,120.78	11,457.00	18,612.85
<b>REVENUES</b>								
5. Cash Received in Current Year	0.00		0.00	0.00		43,446.56		1,298.00
6. Amounts included in Line 5 for Prior Year Adjustments						0.00		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	151,144.91	-	-
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	151,144.91	-	-
8. Contributed Matching Funds	-	-	-	-	-	-	-	-
9. Total Available (sum of lines 5, 7c, & 8)	-	-	-	-	-	194,591.47	-	1,298.00
<b>EXPENDITURES</b>								
Total Expenditures (exclude 73x9)	340.00	23,608.74		662.00		194,591.47	11,097.44	3,597.35
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp								
Indirects 73x9	-	-	-	-	-	-	359.56	-
Total Expenditures (row 22 plus row 24)	340.00	23,608.74	-	662.00	-	194,591.47	11,457.00	3,597.35
10. Donor-Authorized Expenditures	340.00	23,608.74	-	662.00	-	194,591.47	11,457.00	3,597.35
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	340.00	23,608.74	-	662.00	-	194,591.47	11,457.00	3,597.35
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (Line 4 minus Line 10)	-	359,282.66	520.00	-	300,000.00	25,529.31	-	15,015.50



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LOCAL PROGRAM NAME	STRATEGIC PLAN	SUPPLEMENTAL EDUCATION SERVICES - IN DISTRICT	SYSTEM OF PROFESSIONAL GROWTH	TEGNA FOUNDATION	TELE-CONNECT	SYSTEM REPLACEMENT	PERFORMING ARTS CENTER (PAC)	VICTIM WITNESS PROGRAM
RESOURCE CODE	8426	8427	8433	8438	8442	8444	8449	8456
REVENUE OBJECT			8983	8699	8699	8983		8699
LOCAL DESCRIPTION (if any)	RP 030	RP 304	RP 708	RP 105	RP 252	RP 252	FD 01 RP205	RP 114
<b>AWARD</b>								
1. Prior Year Restricted Ending Balance	11,238.50	501,201.75	352,861.30	5,500.00	438,493.70	356,605.08	137,235.75	12,775.00
2. a. Current Year Award					28,871.17		49,849.51	
b. Other Adjustments						82.97		
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	-	-	-	28,871.17	82.97	49,849.51	-
3. Required Matching Funds/Other						35,260.27	(151,464.72)	
4. Total Available Award (sum lines 1, 2c, & 3)	11,238.50	501,201.75	352,861.30	5,500.00	467,364.87	391,948.32	35,620.54	12,775.00
<b>REVENUES</b>								
5. Cash Received in Current Year	0.00		0.00	0.00	28,871.17	82.97	49,849.51	0.00
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-	-	-
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	-	-	-
8. Contributed Matching Funds	-	-	-	-	-	35,260.27	(151,464.72)	-
9. Total Available (sum of lines 5, 7c, & 8)	-	-	-	-	28,871.17	35,343.24	(101,615.21)	-
<b>EXPENDITURES</b>								
Total Expenditures (exclude 73x9)	10,687.50	44,787.43	0.00	3,330.20		306,964.24	35,620.54	0.00
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp								
Indirects 73x9	-	-	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	10,687.50	44,787.43	-	3,330.20	-	306,964.24	35,620.54	-
10. Donor-Authorized Expenditures	10,687.50	44,787.43	-	3,330.20	-	306,964.24	35,620.54	-
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	10,687.50	44,787.43	-	3,330.20	-	306,964.24	35,620.54	-
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (Line 4 minus Line 10)	551.00	456,414.32	352,861.30	2,169.80	467,364.87	84,984.08	0.00	12,775.00

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LOCAL PROGRAM NAME	WHITE HOUSE MEDI-CAL REIM	RECEIVING TOWERS	WOKERS COMP	MEDI-CAL BILLING OPTION	ROTC	RETIREE BENEFITS BLOCK GRANT	DONATIONS ADULT ED.	FEE BASED
RESOURCE CODE	8481	8485	8490	9020	9760	8344	8220	8240
REVENUE OBJECT	8699	8699	8699	8699		8919	8699	8671/8699
LOCAL DESCRIPTION (if any)	RP 112			FD 01	FD 01	FD 09 SF 8 Choices	FD 11 RP 415	FD 11 RP 415
<b>AWARD</b>								
1. Prior Year Restricted Ending Balance	-	826,592.63		1,243,351.44	9,724.57	114,937.00	1,206.00	215,476.29
2. a. Current Year Award	108,452.71	424,115.70		1,728,975.20	25,671.52			67,718.94
b. Other Adjustments								57,055.00
c. Adj Curr Yr Award (sum Lines 2a and 2b)	108,452.71	424,115.70	-	1,728,975.20	25,671.52	-	-	124,773.94
3. Required Matching Funds/Other			382,933.44					
4. Total Available Award (sum lines 1, 2c, & 3)	108,452.71	1,250,708.33	382,933.44	2,972,326.64	35,396.09	114,937.00	1,206.00	340,250.23
<b>REVENUES</b>								
5. Cash Received in Current Year	108,452.71	424,115.70		1,728,975.20	25,671.52			121,526.77
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	-	-	-	-	-	-	3,247.17
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (Line 7a minus line 7b)	0.00	-	-	-	-	-	-	3,247.17
8. Contributed Matching Funds	-	-	382,933.44	-	-	-	-	-
9. Total Available (sum of lines 5, 7c, & 8)	108,452.71	424,115.70	382,933.44	1,728,975.20	25,671.52	-	-	124,773.94
<b>EXPENDITURES</b>								
Total Expenditures (exclude 73x9)	23,697.59	256,879.00	382,933.44	1,147,547.79	26,938.09		1,206.00	66,505.34
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp								
Indirects 73x9	-	-	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	23,697.59	256,879.00	382,933.44	1,147,547.79	26,938.09	-	1,206.00	66,505.34
10. Donor-Authorized Expenditures	23,697.59	256,879.00	382,933.44	1,147,547.79	26,938.09	-	1,206.00	66,505.34
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	23,697.59	256,879.00	382,933.44	1,147,547.79	26,938.09	-	1,206.00	66,505.34
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (Line 4 minus Line 10)	84,755.12	993,829.33	-	1,824,778.85	8,458.00	114,937.00	-	273,744.89

2022-23 Unaudited Actuals  
LOCAL AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	GATE	DISCOVERY CLUB PARENT FEE	PARENT DONATION	EARLY LEARNING ACADEMY PARENT FEE	PC/PAC	QRIS-Raising Quality Together	DEFERRED MAINT. GEN FD TRF	SITE RE-USE
RESOURCE CODE	9730	8217	8220	8224	8322	8337	8212	0700
REVENUE OBJECT		8673	8699	8673	8699	8699	8919	8650
LOCAL DESCRIPTION (if any)	FD 11 RP 415	FD 12	FD 12 GO 0001/1130	FD 12	FD 12	FD 12 RP 305	FD 14	FD 21
<b>AWARD</b>								
1. Prior Year Restricted Ending Balance	17,556.00	1,670,768.72	37,950.95	-	17,167.02	-	2,675,243.45	1,203,614.30
2. a. Current Year Award		5,082,798.25	10,909.22	239,329.64	850.00	164,538.00		
b. Other Adjustments		(631,530.05)				184,874.89	117,430.00	1,855,445.47
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	4,451,268.20	10,909.22	239,329.64	850.00	349,412.89	117,430.00	1,855,445.47
3. Required Matching Funds/Other		1,519,428.00		6,868.41			2,000,000.00	413,098.65
4. Total Available Award (sum lines 1, 2c, & 3)	17,556.00	7,641,464.92	48,860.17	246,198.05	18,017.02	349,412.89	4,792,673.45	3,472,158.42
<b>REVENUES</b>								
5. Cash Received in Current Year		3,176,486.47	10,909.22	239,329.64	850.00	349,412.89	36,994.00	2,238,552.21
6. Amounts included in Line 5 for Prior Year Adjustments						-		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	1,274,781.73	-	-	-	-	80,436.00	(383,106.74)
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (Line 7a minus line 7b)	-	1,274,781.73	-	-	-	-	80,436.00	(383,106.74)
8. Contributed Matching Funds	-	1,519,428.00	-	6,868.41	-	-	2,000,000.00	413,098.65
9. Total Available (sum of lines 5, 7c, & 8)	-	5,970,696.20	10,909.22	246,198.05	850.00	349,412.89	2,117,430.00	2,268,544.12
<b>EXPENDITURES</b>								
Total Expenditures (exclude 73x9)	17,005.04	5,783,323.45	10,084.67	238,471.57	1,318.33	202,514.50	1,454,361.03	2,109,622.44
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp		213.78						
Indirects 73x9	550.96	187,372.75	-	7,726.48	-	-	-	-
Total Expenditures (row 22 plus row 24)	17,556.00	5,970,696.20	10,084.67	246,198.05	1,318.33	202,514.50	1,454,361.03	2,109,622.44
10. Donor-Authorized Expenditures	17,556.00	5,970,696.20	10,084.67	246,198.05	1,318.33	202,514.50	1,454,361.03	2,109,622.44
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	17,556.00	5,970,696.20	10,084.67	246,198.05	1,318.33	202,514.50	1,454,361.03	2,109,622.44
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (Line 4 minus Line 10)	-	1,670,768.72	38,775.50	-	16,698.69	146,898.39	3,338,312.42	1,362,535.98

2022-23 Unaudited Actuals  
LOCAL AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	BUILDING FUND	CAPITAL IMPROVEMENT PROJ	RELOCATION	WIRELESS RECEIVING	BADGES & KEYS	MEASURE S BOND PROCEEDS	MEASURE J BOND PROCEEDS	MEASURE N BOND PROCEEDS
RESOURCE CODE	8146	8172	8336	8485	8488	8144	8144	8144
REVENUE OBJECT	86XX	8XXX	8919	8699	8699	8660	8XXX	8XXX
LOCAL DESCRIPTION (if any)	FD 21	FD 21	FD 21	FD 21	FD 21 RP206	FD 22	FD 23	FD 24
<b>AWARD</b>								
1. Prior Year Restricted Ending Balance	4,052,511.66	312,131.23	10,743.13	54,280.10	45,730.62	203,186.04	4,350,996.11	16,424,174.62
2. a. Current Year Award								-
b. Other Adjustments	593,965.59	31,340.31			7,082.54		9,761,736.71	2,709,152.52
c. Adj Curr Yr Award (sum Lines 2a and 2b)	593,965.59	31,340.31	-	-	7,082.54	-	9,761,736.71	2,709,152.52
3. Required Matching Funds/Other	116,413.10		(10,743.13)	(54,280.10)	(51,389.87)	6,608.00		-
4. Total Available Award (sum lines 1, 2c, & 3)	4,762,890.35	343,471.54	-	-	1,423.29	209,794.04	14,112,732.82	19,133,327.14
<b>REVENUES</b>								
5. Cash Received in Current Year	478,070.59	31,340.31	-		7,082.54		9,596,007.71	2,548,740.52
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	115,895.00	-	-	-	-	-	165,729.00	160,412.00
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (Line 7a minus line 7b)	115,895.00	-	-	-	-	-	165,729.00	160,412.00
8. Contributed Matching Funds	116,413.10	-	(10,743.13)	(54,280.10)	(51,389.87)	6,608.00	-	-
9. Total Available (sum of lines 5, 7c, & 8)	710,378.69	31,340.31	(10,743.13)	(54,280.10)	(44,307.33)	6,608.00	9,761,736.71	2,709,152.52
<b>EXPENDITURES</b>								
Total Expenditures (exclude 73x9)	81,347.67	185,765.65	0.00	0.00	1,423.29	13,739.34	1,612,781.08	4,933,899.55
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp								
Indirects 73x9	-	-	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	81,347.67	185,765.65	-	-	1,423.29	13,739.34	1,612,781.08	4,933,899.55
10. Donor-Authorized Expenditures	81,347.67	185,765.65	-	-	1,423.29	13,739.34	1,612,781.08	4,933,899.55
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	81,347.67	185,765.65	-	-	1,423.29	13,739.34	1,612,781.08	4,933,899.55
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (Line 4 minus Line 10)	4,681,542.68	157,705.89	-	-	0.00	196,054.70	12,499,951.74	14,199,427.59

2022-23 Unaudited Actuals  
LOCAL AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	DEVELOPER FEES	MEASURE P BOND PROCEEDS	TOTAL
RESOURCE CODE	8216	8144	
REVENUE OBJECT	86XX	8XXX	
LOCAL DESCRIPTION (if any)	FD 25	FD 26	
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance	7,694,581.46	200,521,484.41	268,137,527.57
2. a. Current Year Award	-	-	12,501,611.97
b. Other Adjustments	1,792,565.59	4,947,403.73	21,749,593.62
c. Adj Curr Yr Award (sum Lines 2a and 2b)	1,792,565.59	4,947,403.73	34,251,205.59
3. Required Matching Funds/Other	-	8,781,931.00	30,372,859.03
4. Total Available Award (sum lines 1, 2c, & 3)	9,487,147.05	214,250,819.14	332,761,592.19
<b>REVENUES</b>			
5. Cash Received in Current Year	1,692,506.59	4,313,097.73	30,338,001.29
6. Amounts included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	100,059.00	634,306.00	3,913,204.30
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (Line 7a minus line 7b)	100,059.00	634,306.00	3,913,204.30
8. Contributed Matching Funds	-	8,781,931.00	30,372,859.03
9. Total Available (sum of lines 5, 7c, & 8)	1,792,565.59	13,729,334.73	64,624,064.62
<b>EXPENDITURES</b>			
Total Expenditures (exclude 73x9)	5,006,020.00	119,166,576.32	167,808,893.69
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp			3,327,055.64
Indirects 73x9	-	-	651,093.87
Total Expenditures (row 22 plus row 24)	5,006,020.00	119,166,576.32	168,459,987.56
10. Donor-Authorized Expenditures	5,006,020.00	119,166,576.32	168,459,987.56
11. Non-Donor Authorized Expenditures			0.00
12. Total Expenditures (Line 10 plus Line 11)	5,006,020.00	119,166,576.32	168,459,987.56
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year (Line 4 minus Line 10)	4,481,127.05	95,084,242.82	164,301,604.63

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

<b>PART I - CURRENT EXPENSE FORMULA</b>	<b>Total Expense for Year (1)</b>	<b>EDP No.</b>	<b>Reductions (See Note 1) (2)</b>	<b>EDP No.</b>	<b>Current Expense of Education (Col 1 - Col 2) (3)</b>	<b>EDP No.</b>	<b>Reductions (Extracted) (See Note 2) (4a)</b>	<b>Reductions (Overrides)* (See Note 2) (4b)</b>	<b>EDP No.</b>	<b>Current Expense- Part II (Col 3 - Col 4) (5)</b>	<b>EDP No.</b>
1000 - Certificated Salaries	240,826,235.84	301	9,363.21	303	240,816,872.63	305	4,136,158.03		307	236,680,714.60	309
2000 - Classified Salaries	91,423,657.84	311	679,754.48	313	90,743,903.36	315	9,501,773.68		317	81,242,129.68	319
3000 - Employee Benefits	174,584,973.33	321	7,362,311.44	323	167,222,661.89	325	7,474,512.20		327	159,748,149.69	329
4000 - Books, Supplies Equip Replace. (6500)	25,833,861.05	331	1,119,470.88	333	24,714,390.17	335	5,890,001.67		337	18,824,388.50	339
5000 - Services . . & 7300 - Indirect Costs	48,483,854.05	341	281,284.99	343	48,202,569.06	345	14,616,827.87		347	33,585,741.19	349
<b>TOTAL</b>					571,700,397.11	365	<b>TOTAL</b>		530,081,123.66	369	

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

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

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

<b>PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)</b>	<b>Object</b>	<b>EDP No.</b>
1. Teacher Salaries as Per EC 41011. . . . .	1100	189,188,050.13 375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	21,505,106.84 380
3. STRS. . . . .	3101 & 3102	50,843,364.46 382
4. PERS. . . . .	3201 & 3202	6,634,608.76 383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	4,628,958.37 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	35,110,216.44 385
7. Unemployment Insurance. . . . .	3501 & 3502	1,056,361.01 390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	3,698,022.41 392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	2,984,087.11 393

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	315,648,775.53	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). . . . .	72,894.84	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	315,575,880.69	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. . . . .		
	59.53%	
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) . . . . .	59.53%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	530,081,123.66	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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


Unaudited Actuals  
2022-23 Estimated Actuals  
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	855,501,766.00	9,774,398.00	865,276,164.00		77,789,343.00	787,486,821.00	67,459,096.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	438,151.00		438,151.00		290,144.00	148,007.00	148,007.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	569,586,000.00	(317,755,000.00)	251,831,000.00		32,305,216.00	219,525,784.00	
Total/Net OPEB Liability	145,937,052.00		145,937,052.00		32,228,242.00	113,708,810.00	
Compensated Absences Payable	6,158,441.86		6,158,441.86		2,547,887.00	3,610,554.86	3,610,554.86
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,577,621,410.86	(307,980,602.00)	1,269,640,808.86	0.00	145,160,832.00	1,124,479,976.86	71,217,657.86
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	596,247,513.93
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	88,168,896.37
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	29,961.96
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,753,681.27
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	300,427.73
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,886,213.15
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	8,548.25
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,978,832.36
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439  minus 8000-8699	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)				
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				501,099,785.20
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				34,826.04
B. Expenditures per ADA (Line I.E divided by Line II.A)				14,388.65

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.)	460,339,628.56	13,493.41
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)	460,339,628.56	13,493.41
B. Required effort (Line A.2 times 90%)	414,305,665.70	12,144.07
C. Current year expenditures (Line I.E and Line II.B)	501,099,785.20	14,388.65
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%

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

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

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b>	<b>2021-22 Actual</b>			<b>2022-23 Actual</b>		
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	270,127,678.86		270,127,678.86			296,797,600.70
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	34,181.93		34,181.93			34,921.46
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2021-22</b>			<b>Adjustments to 2022-23</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b>	<b>2022-23 P2 Report</b>			<b>2023-24 P2 Estimate</b>		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	34,711.40		34,711.40	34,754.82		34,754.82
2. Total Charter Schools ADA (Form A, Line C9)	210.06		210.06	245.00		245.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			34,921.46			34,999.82
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2022-23 Actual</b>			<b>2023-24 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	823,536.14		823,536.14	815,739.00		815,739.00
2. Timber Yield Tax (Object 8022)	12.76		12.76	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	108,440,060.98		108,440,060.98	109,027,532.00		109,027,532.00
5. Unsecured Roll Taxes (Object 8042)	3,628,960.10		3,628,960.10	3,629,664.00		3,629,664.00
6. Prior Years' Taxes (Object 8043)	1,003,090.09		1,003,090.09	1,107,051.00		1,107,051.00
7. Supplemental Taxes (Object 8044)	3,584,980.75		3,584,980.75	4,428,716.00		4,428,716.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	17,578,032.09		17,578,032.09	17,240,222.00		17,240,222.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	33,882.18		33,882.18	23,000.00		23,000.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	270,550.50		270,550.50	200,853.00		200,853.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	135,363,105.59	0.00	135,363,105.59	136,472,777.00	0.00	136,472,777.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	135,363,105.59	0.00	135,363,105.59	136,472,777.00	0.00	136,472,777.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			4,733,389.04			4,427,604.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	15,852,237.39		15,852,237.39	17,384,376.00		17,384,376.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	15,852,237.39	0.00	20,585,626.43	17,384,376.00	0.00	21,811,980.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	325,947,948.00		325,947,948.00	350,606,148.00		350,606,148.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1,631,762.00		1,631,762.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	327,579,710.00	0.00	327,579,710.00	350,606,148.00	0.00	350,606,148.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	703,634,684.84		703,634,684.84	666,188,934.00		666,188,934.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	6,517,430.31		6,517,430.31	10,000.00		10,000.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2022-23 Actual</b>			<b>2023-24 Budget</b>		
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			270,127,678.86			296,797,600.70
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0216			1.0022
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			296,797,600.70			310,657,360.08
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			135,363,105.59			136,472,777.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			4,190,575.20			4,199,978.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			182,020,121.54			195,996,563.08
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			182,020,121.54			195,996,563.08
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			2,967,252.71			4,990.69
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			138,330,358.30			136,477,767.69
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			179,052,868.82			195,991,572.39
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			138,330,358.30			
b. State Subventions (Line D8)			179,052,868.82			
c. Less: Excluded Appropriations (Line C23)			20,585,626.43			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			296,797,600.70			
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4)			0.00			
<b>SUMMARY</b>						
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			296,797,600.70			310,657,360.08
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			296,797,600.70			





**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) 21,111,415.14
- 2. Contracted general administrative positions not paid through payroll \_\_\_\_\_
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 481,134,069.79

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.39%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 14,472,279.58
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 8,481,160.31

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	94,800.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	478,466.70
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)	2,085,472.52
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)	324.74
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)	25,612,503.86
9. Carry-Forward Adjustment (Part IV, Line F)	3,974,517.39
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	29,587,021.25
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	343,223,765.41
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	93,795,299.47
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	45,765,657.82
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,058,941.34
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	29,961.96
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)	5,752,924.59
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)	2,632,454.04
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)	531,890.67
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)	45,419,596.38
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)	7,268.39
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)	4,172,557.49
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	23,613,729.91
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	11,127,425.05
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)	580,131,472.51
<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)	4.41%
<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)	5.10%

**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>	25,612,503.86
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(2,841,726.76)
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 (3.24%) times Part III, Line B19); zero if negative	3,974,517.39
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.24%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.24%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	3,974,517.39
<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>	3,974,517.39

Approved indirect cost rate: 3.24%  
Highest rate used in any program: 3.24%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,556,002.47	115,214.48	3.24%
01	3010	17,242,397.25	558,653.04	3.24%
01	3182	446,590.48	14,469.53	3.24%
01	3211	609,205.96	19,738.27	3.24%
01	3212	10,472,798.12	339,318.66	3.24%
01	3213	23,057,703.97	747,069.61	3.24%
01	3215	43,988.47	1,425.23	3.24%
01	3305	55,291.00	1,791.43	3.24%
01	3306	21,926.58	710.42	3.24%
01	3307	234,653.13	7,602.76	3.24%
01	3308	405.09	13.12	3.24%
01	3309	16,445.23	532.83	3.24%
01	3310	10,665,018.66	345,546.60	3.24%
01	3311	65,248.45	2,114.05	3.24%
01	3312	1,418,075.46	45,945.64	3.24%
01	3315	288,841.41	9,358.46	3.24%
01	3318	67,471.01	2,186.06	3.24%
01	3327	573,481.58	18,580.80	3.24%
01	3385	157,191.01	5,092.99	3.24%
01	3395	42,384.43	1,373.26	3.24%
01	3550	436,495.30	14,132.44	3.24%
01	3724	95,497.37	3,094.11	3.24%
01	4035	1,047,456.14	33,936.86	3.24%
01	4124	368,036.43	11,924.38	3.24%
01	4127	1,140,601.81	36,955.19	3.24%
01	4201	77,611.00	2,515.00	3.24%
01	4203	431,083.36	13,966.64	3.24%
01	4510	28,464.00	922.00	3.24%
01	5630	122,758.86	3,977.39	3.24%
01	5632	20,787.63	673.52	3.24%
01	5634	201,808.23	6,538.59	3.24%
01	5810	124,466.67	3,538.00	2.84%
01	6010	4,825,680.93	156,352.10	3.24%
01	6053	5,698.37	184.63	3.24%
01	6266	1,375,439.82	44,564.25	3.24%
01	6385	179,133.42	5,803.93	3.24%
01	6387	1,529,448.17	49,554.11	3.24%
01	6388	453,713.11	14,700.30	3.24%

Unaudited Actuals  
2022-23 Estimated Actuals  
Exhibit A: Indirect Cost Rates Charged to Programs

01	6500	58,478,547.26	1,897,500.73	3.24%
01	6515	4,588.34	148.66	3.24%
01	6520	294,508.12	9,542.06	3.24%
01	6536	404,780.82	13,114.90	3.24%
01	6537	2,545,728.55	82,481.61	3.24%
01	6546	2,460,121.78	79,707.95	3.24%
01	6547	1,811,678.69	58,698.39	3.24%
01	6690	342,646.01	11,101.73	3.24%
01	7085	392,957.94	12,731.84	3.24%
01	7220	146,840.38	4,757.62	3.24%
01	7412	470,839.06	15,255.19	3.24%
01	7413	150,628.24	4,880.35	3.24%
01	7810	1,285,262.06	41,643.01	3.24%
01	8150	13,773,250.98	446,253.33	3.24%
01	9010	10,550,609.98	33,666.72	0.32%
09	6266	11,153.22	361.36	3.24%
09	6762	323.20	10.47	3.24%
09	7412	2,560.00	82.94	3.24%
09	7435	4,961.52	160.75	3.24%
09	7810	150.00	4.86	3.24%
11	6391	1,856,326.04	60,144.96	3.24%
11	9010	84,716.38	550.96	0.65%
12	5025	1,864,687.65	55,283.72	2.96%
12	5058	851,283.31	13,154.74	1.55%
12	5320	80,804.76	2,618.07	3.24%
12	6105	3,572,213.41	115,739.71	3.24%
12	9010	16,575,520.56	523,161.11	3.16%
13	5310	10,929,329.31	354,110.27	3.24%
13	5465	198,095.74	6,418.30	3.24%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		929,911.26	929,911.26
2. State Lottery Revenue	8560	8,037,491.40		4,004,228.16	12,041,719.56
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		8,037,491.40	0.00	4,934,139.42	12,971,630.82
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	3,991,053.02		0.00	3,991,053.02
2. Classified Salaries	2000-2999	1,327,649.87		0.00	1,327,649.87
3. Employee Benefits	3000-3999	2,718,788.51		0.00	2,718,788.51
4. Books and Supplies	4000-4999	0.00		3,589,370.24	3,589,370.24
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			3,048.87	3,048.87
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		8,037,491.40	0.00	3,592,419.11	11,629,910.51
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	0.00	1,341,720.31	1,341,720.31
<b>D. COMMENTS:</b>					
Online site licenses for approved instructional materials					

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

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

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	1,842,002.98	7,076,887.73	881,146.43	6,715,877.02	45,678,577.90	0.00	2,297,049.35
<b>B. Enter Allocation Factor(s) by Goal:</b> <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals</b>							
<b>Description</b>							
0001 Pre-Kindergarten							0.00
1110 Regular Education, K-12	46.17	10.40	1,533.24	111.21	3,324.79		17.00
3100 Alternative Schools			15.35	1.00	20.40		
3200 Continuation Schools			2.11		6.98		
3300 Independent Study Centers	1.00		18.77	.80	27.98		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	.66		13.24	3.00	16.42		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	1.50		72.09		65.76		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)			330.75		349.99		835.00
6000 ROC/P							
<b>Other Goals</b>							
<b>Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds</b>							
<b>Description</b>							
-- Adult Education (Fund 11)					56.00		
-- Child Development (Fund 12)					162.46		
-- Cafeteria (Funds 13 & 61)					60.89		
<b>C. Total Allocation Factors</b>	49.33	10.40	1,985.55	116.01	4,091.67	0.00	852.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	807,535.40	0.00	807,535.40	43,471.25		851,006.65
1110	Regular Education, K-12	356,207,429.56	53,082,435.64	409,289,865.20	22,032,892.61		431,322,757.81
3100	Alternative Schools	5,522,016.28	292,444.00	5,814,460.28	313,004.03		6,127,464.31
3200	Continuation Schools	539,775.48	78,859.68	618,635.16	33,302.37		651,937.53
3300	Independent Study Centers	3,934,692.56	404,345.63	4,339,038.19	233,579.11		4,572,617.30
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	4,759,316.65	387,501.39	5,146,818.04	277,063.52		5,423,881.56
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	10,508,713.56	822,134.07	11,330,847.63	609,962.21		11,940,809.84
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	107,274,662.36	6,305,214.00	113,579,876.36	6,114,232.07		119,694,108.43
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	8,548.25	0.00	8,548.25	460.17		9,008.42
7150	Nonagency - Other	325,667.90	0.00	325,667.90	17,531.35		343,199.25
8100	Community Services	416,900.01	0.00	416,900.01	22,442.56		439,342.57
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					1,606,773.66	1,606,773.66
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					8,468,012.71	8,468,012.71
<b>Other Funds ----</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		3,118,607.01	3,118,607.01	2,809,168.73		5,927,775.74
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,131,181.84)		(1,131,181.84)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	490,305,258.01	64,491,541.42	554,796,799.43	31,375,928.14	10,074,786.37	596,247,513.94



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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	94,701.69	17,216.16	709.00	88,654.55	0.00	0.00	0.00			606,254.00	0.00	807,535.40
1110	Regular Education, K-12	254,719,986.76	21,033,011.07	18,529,783.23	37,909,056.97	17,306,884.50	129,787.78	4,197,458.31			2,375,617.81	5,843.13	356,207,429.56
3100	Alternative Schools	3,880,923.63	16,948.67	199,852.60	932,238.66	490,462.72	0.00	1,500.00			90.00	0.00	5,522,016.28
3200	Continuation Schools	460,271.23	0.00	0.00	77,754.25	0.00	0.00	0.00			0.00	1,750.00	539,775.48
3300	Independent Study Centers	3,432,263.42	139,561.10	1,014.56	236,820.06	125,033.42	0.00	0.00			0.00	0.00	3,934,692.56
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	3,490,132.32	716,407.92	0.00	86,904.69	458,888.78	0.00	0.00			6,982.94	0.00	4,759,316.65
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4830	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	10,231,396.93	1,424.01	134.54	0.00	275,758.08	0.00	0.00			0.00	0.00	10,508,713.56
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	81,366,186.92	5,111,221.11	168,664.55	935,703.27	9,204,600.83	10,385,189.57	0.00			103,096.11	0.00	107,274,662.36
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	8,548.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,548.25
7150	Nonagency - Other	181,096.33	133,484.59	11,086.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	325,667.90
8100	Community Services		0.00	0.00	0.00	386,938.05	0.00		29,961.96	0.00	0.00	0.00	416,900.01
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		<b>357,865,507.48</b>	<b>27,169,274.63</b>	<b>18,911,245.46</b>	<b>40,267,132.45</b>	<b>28,248,566.38</b>	<b>10,514,977.35</b>	<b>4,198,958.31</b>	<b>29,961.96</b>	<b>0.00</b>	<b>3,092,040.86</b>	<b>7,593.13</b>	<b>490,305,258.01</b>

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	15,919,318.11	37,117,284.39	45,833.14	53,082,435.64
3100	Alternative Schools	64,702.52	227,741.48	0.00	292,444.00
3200	Continuation Schools	936.37	77,923.31	0.00	78,859.68
3300	Independent Study Centers	91,982.56	312,363.07	0.00	404,345.63
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	204,191.82	183,309.57	0.00	387,501.39
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	88,002.70	734,131.37	0.00	822,134.07
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	146,780.08	3,907,217.71	2,251,216.21	6,305,214.00
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)	0.00	625,172.70	0.00	625,172.70
--	Child Development (Fund 12)	0.00	1,813,670.64	0.00	1,813,670.64
--	Cafeteria (Funds 13 and 61)	0.00	679,763.67	0.00	679,763.67
<b>Total Allocated Support Costs</b>		<b>16,515,914.16</b>	<b>45,678,577.91</b>	<b>2,297,049.35</b>	<b>64,491,541.42</b>

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

<b>A.</b>	<b>Central Administration Costs in General Fund and Charter Schools Funds</b>	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	6,231,391.29
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	94,800.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	17,167,867.71
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	9,013,050.98
5	Total Central Administration Costs in General Fund and Charter Schools Funds	32,507,109.98
<b>B.</b>	<b>Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	490,305,258.01
2	Total Allocated Costs (from Form PCR, Column 2, Total)	64,491,541.42
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	554,796,799.43
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	4,172,557.49
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	24,388,416.29
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	20,504,411.23
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	49,065,385.01
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	<b>603,862,184.44</b>
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	<b>5.38%</b>

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	1,606,773.66				1,606,773.66
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				8,468,012.71	8,468,012.71
<b>Total Other Costs</b>	1,606,773.66	0.00	0.00	8,468,012.71	10,074,786.37

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(7,506,520.59)	0.00	(1,131,802.22)				
Other Sources/Uses Detail					0.00	6,359,861.50		
Fund Reconciliation							5,193,352.74	4,337,710.77
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	119,282.07	0.00	620.38	0.00				
Other Sources/Uses Detail					0.00	250,950.65		
Fund Reconciliation							134,063.77	12,324.53
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							715,422.71	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	199,667.50	0.00	60,695.92	0.00				
Other Sources/Uses Detail					57,055.00	99,347.00		
Fund Reconciliation							58,458.79	56,460.20
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	69,462.97	0.00	709,957.35	0.00				
Other Sources/Uses Detail					4,244,027.00	0.00		
Fund Reconciliation							149,736.70	189,077.97
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	401,019.99	0.00	360,528.57	0.00				
Other Sources/Uses Detail					4,433.50	8,455.00		
Fund Reconciliation							48,197.61	29,432.75
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	1,824,470.00	0.00						
Other Sources/Uses Detail					20,093,475.65	0.00		
Fund Reconciliation							7,629.01	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	5,000,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	14,680,377.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
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	4,892,618.06	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3,262,689.95	4,944,545.07
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						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	7,506,520.59	(7,506,520.59)	1,131,802.22	(1,131,802.22)	26,398,991.15	26,398,991.15	9,569,551.28	9,569,551.29



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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
<b>UNDUPLICATED PUPIL COUNT</b>									6,703.00	
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	44,448.53	0.00	0.00	157,191.17	2,172,159.43	32,018,616.23		34,392,415.36	
2000-2999	Classified Salaries	5,147,181.03	0.00	0.00	167.83	705,154.97	16,070,192.85		21,922,696.68	
3000-3999	Employee Benefits	3,382,330.07	0.00	0.00	54,424.13	1,618,788.50	26,997,343.03		32,052,885.73	
4000-4999	Books and Supplies	1,055,511.46	0.00	0.00	0.00	12,657.73	871,270.44		1,939,439.63	
5000-5999	Services and Other Operating Expenditures	897,336.21	0.00	0.00	4,588.34	29,405.13	16,035,895.28		16,967,224.96	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	86,290.00		86,290.00	
7430-7439	Debt Service	300,427.73	0.00	0.00	0.00	0.00	0.00		300,427.73	
	Total Direct Costs	10,827,235.03	0.00	0.00	216,371.47	4,538,165.76	92,079,607.83	0.00	107,661,380.09	
7310	Transfers of Indirect Costs	1,373.26	0.00	0.00	5,092.99	68,069.97	2,454,333.32		2,528,869.54	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
PCRA	Program Cost Report Allocations	6,305,214.02							6,305,214.02	
	Total Indirect Costs and PCR Allocations	6,306,587.28	0.00	0.00	5,092.99	68,069.97	2,454,333.32	0.00	8,834,083.56	
	TOTAL COSTS	17,133,822.31	0.00	0.00	221,464.46	4,606,235.73	94,533,941.15	0.00	116,495,463.65	
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	28,845.32	134,963.51		163,808.83	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	433,838.56	6,178,322.51		6,612,161.07	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	304,264.71	4,970,383.01		5,274,647.72	
4000-4999	Books and Supplies	4,035.43	0.00	0.00	0.00	2,863.39	28,755.14		35,653.96	
5000-5999	Services and Other Operating Expenditures	12,341.11	0.00	0.00	0.00	29,257.13	1,894,152.92		1,935,751.16	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	16,376.54	0.00	0.00	0.00	799,069.11	13,206,577.09	0.00	14,022,022.74	
7310	Transfers of Indirect Costs	1,373.26	0.00	0.00	0.00	9,371.58	371,837.41		382,582.25	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	1,373.26	0.00	0.00	0.00	9,371.58	371,837.41	0.00	382,582.25	
	TOTAL BEFORE OBJECT 8980	17,749.80	0.00	0.00	0.00	808,440.69	13,578,414.50	0.00	14,404,604.99	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									43,625.92
	TOTAL COSTS									14,360,979.07

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	44,448.53	0.00	0.00	157,191.17	2,143,314.11	31,883,652.72		34,228,606.53
2000-2999	Classified Salaries	5,147,181.03	0.00	0.00	167.83	271,316.41	9,891,870.34		15,310,535.61
3000-3999	Employee Benefits	3,382,330.07	0.00	0.00	54,424.13	1,314,523.79	22,026,960.02		26,778,238.01
4000-4999	Books and Supplies	1,051,476.03	0.00	0.00	0.00	9,794.34	842,515.30		1,903,785.67
5000-5999	Services and Other Operating Expenditures	884,995.10	0.00	0.00	4,588.34	148.00	14,141,742.36		15,031,473.80
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	86,290.00		86,290.00
7430-7439	Debt Service	300,427.73	0.00	0.00	0.00	0.00	0.00		300,427.73
	Total Direct Costs	10,810,858.49	0.00	0.00	216,371.47	3,739,096.65	78,873,030.74	0.00	93,639,357.35
7310	Transfers of Indirect Costs	0.00	0.00	0.00	5,092.99	58,698.39	2,082,495.91		2,146,287.29
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	6,305,214.02							6,305,214.02
	Total Indirect Costs and PCR Allocations	6,305,214.02	0.00	0.00	5,092.99	58,698.39	2,082,495.91	0.00	8,451,501.31
	TOTAL BEFORE OBJECT 8980	17,116,072.51	0.00	0.00	221,464.46	3,797,795.04	80,955,526.65	0.00	102,090,858.66
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								43,625.92
	TOTAL COSTS								102,134,484.58
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	125,934.69		125,934.69
2000-2999	Classified Salaries	5,147,181.03	0.00	0.00	0.00	0.00	240,679.59		5,387,860.62
3000-3999	Employee Benefits	3,367,706.44	0.00	0.00	0.00	0.00	189,189.86		3,556,896.30
4000-4999	Books and Supplies	1,051,476.03	0.00	0.00	0.00	1,042.90	164,893.27		1,217,412.20
5000-5999	Services and Other Operating Expenditures	883,897.65	0.00	0.00	0.00	0.00	70,455.87		954,353.52
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	300,427.73	0.00	0.00	0.00	0.00	0.00		300,427.73
	Total Direct Costs	10,750,688.88	0.00	0.00	0.00	1,042.90	791,153.28	0.00	11,542,885.06
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	10,750,688.88	0.00	0.00	0.00	1,042.90	791,153.28	0.00	11,542,885.06
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								43,625.92

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)  TOTAL COSTS								39,652,575.37	51,239,086.35

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

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

2021-22 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		
2. Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
_____		
_____		
3. Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
_____		
_____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____		
_____		
5. 2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)	0.00	0.00
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	_____	
2. Enter any adjustments not included in Line C1 (explain below)	_____	
_____		
_____		
3. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)	0.00	

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

**SELPA:** San Juan Unified (CN)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2022-23 Expenditures by LEA (LE-CY) and the 2021-22 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2022-23 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2022-23 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

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

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

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

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

	State and Local	Local Only
1	275,259.31	
3	475,243.90	
<b>Total exempt reductions</b>	<b>750,503.21</b>	<b>0.00</b>

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

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

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

SELPA: **San Juan Unified (CN)**

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

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	10,239,422.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3305 and 3310)	11,980,929.00		
Increase in funding (if difference is positive)	<u>0.00</u>		
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>		
Current year funding (IDEA Section 619 - Resource 3315)	<u>440,083.00</u>		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>1,601,925.75 (b)</u>		

<b>If (b) is greater than (a).</b>			
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	0.00 (c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00 (d)</u>		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		<u>0.00</u>	<u>0.00</u>

<b>THIS SECTION IS NOT APPLICABLE!</b>			
<b>If (b) is less than (a).</b>			
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		<u>(e)</u>	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>1,601,925.75 (f)</u>		

<p>Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
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**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2022-23 Actual vs. Actual Comparison Year**  
**LEA Maintenance of Effort Calculation (LMC-A)**

SELPA: San Juan Unified (CN)

**SECTION 3**

**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.
- a. Total special education expenditures
  - b. Less: Expenditures paid from federal sources
  - c. Expenditures paid from state and local sources
  - Add/Less: Adjustments required for MOE calculation
  - Comparison year's expenditures, adjusted for MOE calculation
  - Less: Exempt reduction(s) for SECTION 1
  - Less: 50% reduction from SECTION 2
  - Net expenditures paid from state and local sources

Column A	Column B	Column C
Actual Expenditures (LE-CY Worksheet) FY 2022-23	Actual Expenditures Comparison Year 2021-22	Difference (A - B)
116,495,463.65		
14,360,979.07		
102,134,484.58	88,313,876.56	
	0.00	
	88,313,876.56	
	750,503.21	
	0.00	
102,134,484.58	87,563,373.35	14,571,111.23

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

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.
- a. Total special education expenditures
  - b. Less: Expenditures paid from federal sources
  - c. Expenditures paid from state and local sources
  - Add/Less: Adjustments required for MOE calculation
  - Comparison year's expenditures, adjusted for MOE calculation
  - Less: Exempt reduction(s) from SECTION 1
  - Less: 50% reduction from SECTION 2
  - Net expenditures paid from state and local sources
  - d. Special education unduplicated pupil count

Actual FY 2022-23	Comparison Year 2018-19	Difference
116,495,463.65		
14,360,979.07		
102,134,484.58	90,107,111.63	
	0.00	
	90,107,111.63	
	750,503.21	
	0.00	
102,134,484.58	89,356,608.42	
6,703.00	6,351.00	

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

**SELPA:** San Juan Unified (CN)

e. Per capita state and local expenditures (A2c/A2d)	15,237.13	14,069.69	1,167.44
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If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Actual</b>	<b>Comparison</b>	
	<b>FY 2022-23</b>	<b>Year</b>	
		<b>2019-20</b>	<b>Difference</b>
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	51,239,086.35	49,755,466.89	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		49,755,466.89	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	51,239,086.35	49,755,466.89	1,483,619.46

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

	<b>Actual</b>	<b>Comparison</b>	
	<b>FY 2022-23</b>	<b>Year</b>	
		<b>2019-20</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	51,239,086.35	49,755,466.89	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		49,755,466.89	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	51,239,086.35	49,755,466.89	
b. Special education unduplicated pupil count	6,703.00	6,420.00	
c. Per capita local expenditures(B2a/ B2b)	7,644.20	7,750.07	(105.87)

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

Michele Ebler

916-979-8100

Contact Name

Telephone Number



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

SELPA: San Juan Unified (CN)

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Title

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

SELPA: San Juan Unified (CN)

Object Code	Description	San Juan Unified (CN00)	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations		6,305,214.00	6,305,214.00
	Total Indirect Costs and PCR Allocations	0.00	6,305,214.00	6,305,214.00
	TOTAL COSTS	0.00	6,305,214.00	6,305,214.00
<b>EXPENDITURES - Paid from State and Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations		6,305,214.00	6,305,214.00
	Total Indirect Costs and PCR Allocations	0.00	6,305,214.00	6,305,214.00
	TOTAL BEFORE OBJECT 8980	0.00	6,305,214.00	6,305,214.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	6,305,214.00	6,305,214.00

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

SELPA: San Juan Unified (CN)

Object Code	Description	San Juan Unified (CN00)	Adjustments*	Total
<b>EXPENDITURES - Paid from Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)		0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>		6,703.00		6,703.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								6,703.00
	<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	56,837.00	0.00	0.00	167,046.00	2,463,483.00	36,038,710.00		38,726,076.00
2000-2999	Classified Salaries	6,802,434.00	0.00	0.00	0.00	983,236.00	19,350,026.00		27,135,696.00
3000-3999	Employee Benefits	4,525,391.00	0.00	0.00	55,245.00	2,073,724.00	32,690,116.00		39,344,476.00
4000-4999	Books and Supplies	1,275,489.00	0.00	0.00	0.00	0.00	544,796.00		1,820,285.00
5000-5999	Services and Other Operating Expenditures	1,467,902.00	0.00	0.00	23,857.00	0.00	7,994,356.00		9,486,115.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	5,852,476.00	0.00	0.00	0.00	0.00	146,000.00		5,998,476.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	107,404.00		107,404.00
7430-7439	Debt Service	150,018.00	0.00	0.00	0.00	0.00	0.00		150,018.00
	<b>Total Direct Costs</b>	<b>20,130,547.00</b>	<b>0.00</b>	<b>0.00</b>	<b>246,148.00</b>	<b>5,520,443.00</b>	<b>96,871,408.00</b>	<b>0.00</b>	<b>122,768,546.00</b>
7310	Transfers of Indirect Costs	582.00	0.00	0.00	6,332.00	117,311.00	3,501,247.00		3,625,472.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>582.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,332.00</b>	<b>117,311.00</b>	<b>3,501,247.00</b>	<b>0.00</b>	<b>3,625,472.00</b>
	<b>TOTAL COSTS</b>	<b>20,131,129.00</b>	<b>0.00</b>	<b>0.00</b>	<b>252,480.00</b>	<b>5,637,754.00</b>	<b>100,372,655.00</b>	<b>0.00</b>	<b>126,394,018.00</b>
	<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>								
1000-1999	Certificated Salaries	56,837.00	0.00	0.00	167,046.00	2,385,713.00	35,986,706.00		38,596,302.00
2000-2999	Classified Salaries	6,802,434.00	0.00	0.00	0.00	385,833.00	13,575,310.00		20,763,577.00
3000-3999	Employee Benefits	4,525,391.00	0.00	0.00	55,245.00	1,524,854.00	28,014,450.00		34,119,940.00
4000-4999	Books and Supplies	1,261,149.00	0.00	0.00	0.00	0.00	512,286.00		1,773,435.00
5000-5999	Services and Other Operating Expenditures	1,467,902.00	0.00	0.00	23,857.00	0.00	5,972,463.00		7,464,222.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	5,852,476.00	0.00	0.00	0.00	0.00	146,000.00		5,998,476.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	107,404.00		107,404.00
7430-7439	Debt Service	150,018.00	0.00	0.00	0.00	0.00	0.00		150,018.00
	<b>Total Direct Costs</b>	<b>20,116,207.00</b>	<b>0.00</b>	<b>0.00</b>	<b>246,148.00</b>	<b>4,296,400.00</b>	<b>84,314,619.00</b>	<b>0.00</b>	<b>108,973,374.00</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	6,332.00	98,651.00	2,979,389.00		3,084,372.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,332.00</b>	<b>98,651.00</b>	<b>2,979,389.00</b>	<b>0.00</b>	<b>3,084,372.00</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>20,116,207.00</b>	<b>0.00</b>	<b>0.00</b>	<b>252,480.00</b>	<b>4,395,051.00</b>	<b>87,294,008.00</b>	<b>0.00</b>	<b>112,057,746.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								63,908.00
	<b>TOTAL COSTS</b>								<b>112,121,654.00</b>
	<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>								

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	131,852.00		131,852.00
2000-2999	Classified Salaries	6,802,434.00	0.00	0.00	0.00	0.00	254,922.00		7,057,356.00
3000-3999	Employee Benefits	4,508,140.00	0.00	0.00	0.00	0.00	198,366.00		4,706,506.00
4000-4999	Books and Supplies	1,261,149.00	0.00	0.00	0.00	0.00	177,481.00		1,438,630.00
5000-5999	Services and Other Operating Expenditures	1,467,902.00	0.00	0.00	0.00	0.00	5,000.00		1,472,902.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	5,852,476.00	0.00	0.00	0.00	0.00	146,000.00		5,998,476.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	150,018.00	0.00	0.00	0.00	0.00	0.00		150,018.00
	Total Direct Costs	20,042,119.00	0.00	0.00	0.00	0.00	913,621.00	0.00	20,955,740.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	20,042,119.00	0.00	0.00	0.00	0.00	913,621.00	0.00	20,955,740.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								63,908.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								45,573,896.00
	TOTAL COSTS								66,593,544.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									6,703.00
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	44,448.53	0.00	0.00	157,191.17	2,172,159.43	32,018,616.23	0.00		34,392,415.36
2000-2999	Classified Salaries	5,147,181.03	0.00	0.00	167.83	705,154.97	16,070,192.85	0.00		21,922,696.68
3000-3999	Employee Benefits	3,382,330.07	0.00	0.00	54,424.13	1,618,788.50	26,997,343.03	0.00		32,052,885.73
4000-4999	Books and Supplies	1,055,511.46	0.00	0.00	0.00	12,657.73	871,270.44	0.00		1,939,439.63
5000-5999	Services and Other Operating Expenditures	897,336.21	0.00	0.00	4,588.34	29,405.13	16,035,895.28	0.00		16,967,224.96
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	86,290.00	0.00		86,290.00
7430-7439	Debt Service	300,427.73	0.00	0.00	0.00	0.00	0.00	0.00		300,427.73
	Total Direct Costs	10,827,235.03	0.00	0.00	216,371.47	4,538,165.76	92,079,607.83	0.00	0.00	107,661,380.09
7310	Transfers of Indirect Costs	1,373.26	0.00	0.00	5,092.99	68,069.97	2,454,333.32	0.00		2,528,869.54
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	6,305,214.02								6,305,214.02
	Total Indirect Costs	1,373.26	0.00	0.00	5,092.99	68,069.97	2,454,333.32	0.00	0.00	2,528,869.54
	TOTAL COSTS	10,828,608.29	0.00	0.00	221,464.46	4,606,235.73	94,533,941.15	0.00	0.00	110,190,249.63
	<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	28,845.32	134,963.51	0.00		163,808.83
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	433,838.56	6,178,322.51	0.00		6,612,161.07
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	304,264.71	4,970,383.01	0.00		5,274,647.72
4000-4999	Books and Supplies	4,035.43	0.00	0.00	0.00	2,863.39	28,755.14	0.00		35,653.96
5000-5999	Services and Other Operating Expenditures	12,341.11	0.00	0.00	0.00	29,257.13	1,894,152.92	0.00		1,935,751.16
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	16,376.54	0.00	0.00	0.00	799,069.11	13,206,577.09	0.00	0.00	14,022,022.74
7310	Transfers of Indirect Costs	1,373.26	0.00	0.00	0.00	9,371.58	371,837.41	0.00		382,582.25
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,373.26	0.00	0.00	0.00	9,371.58	371,837.41	0.00	0.00	382,582.25
	TOTAL BEFORE OBJECT 8980	17,749.80	0.00	0.00	0.00	808,440.69	13,578,414.50	0.00	0.00	14,404,604.99
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									43,625.92
	TOTAL COSTS									14,360,979.07

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	44,448.53	0.00	0.00	157,191.17	2,143,314.11	31,883,652.72	0.00		34,228,606.53
2000-2999	Classified Salaries	5,147,181.03	0.00	0.00	167.83	271,316.41	9,891,870.34	0.00		15,310,535.61
3000-3999	Employee Benefits	3,382,330.07	0.00	0.00	54,424.13	1,314,523.79	22,026,960.02	0.00		26,778,238.01
4000-4999	Books and Supplies	1,051,476.03	0.00	0.00	0.00	9,794.34	842,515.30	0.00		1,903,785.67
5000-5999	Services and Other Operating Expenditures	884,995.10	0.00	0.00	4,588.34	148.00	14,141,742.36	0.00		15,031,473.80
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	86,290.00	0.00		86,290.00
7430-7439	Debt Service	300,427.73	0.00	0.00	0.00	0.00	0.00	0.00		300,427.73
	Total Direct Costs	10,810,858.49	0.00	0.00	216,371.47	3,739,096.65	78,873,030.74	0.00	0.00	93,639,357.35
7310	Transfers of Indirect Costs	0.00	0.00	0.00	5,092.99	58,698.39	2,082,495.91	0.00		2,146,287.29
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	6,305,214.02							0.00	6,305,214.02
	Total Indirect Costs	0.00	0.00	0.00	5,092.99	58,698.39	2,082,495.91	0.00	0.00	2,146,287.29
	TOTAL BEFORE OBJECT 8980	10,810,858.49	0.00	0.00	221,464.46	3,797,795.04	80,955,526.65	0.00	0.00	95,785,644.64
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									43,625.92
	TOTAL COSTS									95,829,270.56
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	125,934.69	0.00		125,934.69
2000-2999	Classified Salaries	5,147,181.03	0.00	0.00	0.00	0.00	240,679.59	0.00		5,387,860.62
3000-3999	Employee Benefits	3,367,706.44	0.00	0.00	0.00	0.00	189,189.86	0.00		3,556,896.30
4000-4999	Books and Supplies	1,051,476.03	0.00	0.00	0.00	1,042.90	164,893.27	0.00		1,217,412.20
5000-5999	Services and Other Operating Expenditures	883,897.65	0.00	0.00	0.00	0.00	70,455.87	0.00		954,353.52
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	300,427.73	0.00	0.00	0.00	0.00	0.00	0.00		300,427.73
	Total Direct Costs	10,750,688.88	0.00	0.00	0.00	1,042.90	791,153.28	0.00	0.00	11,542,885.06
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	10,750,688.88	0.00	0.00	0.00	1,042.90	791,153.28	0.00	0.00	11,542,885.06

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									43,625.92
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									39,652,575.37
	<b>TOTAL COSTS</b>									<b>51,239,086.35</b>

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





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

SELPA: **San Juan Unified (CN)**

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

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	10,239,422.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	10,239,422.00		
Increase in funding (if difference is positive)	<u>0.00</u>		
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>		
Current year funding (IDEA Section 619 - Resource 3315)	<u>440,083.00</u>		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>1,601,925.75 (b)</u>		

<b>If (b) is greater than (a).</b>			
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	0.00 (c)		
Available for MOE reduction. ((line (a) minus line (c), zero if negative)	<u>0.00 (d)</u>		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		<u>0.00</u>	<u>0.00</u>

<b>THIS SECTION IS NOT APPLICABLE!</b>			
<b>If (b) is less than (a).</b>			
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		<u>(e)</u>	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>1,601,925.75 (f)</u>		

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

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

SELPA: San Juan Unified (CN)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts (LB-B Worksheet) FY 2023-24</b>	<b>Actual Expenditures Comparison Year 2022-23</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.			
a. Total special education expenditures	126,394,018.00		
b. Less: Expenditures paid from federal sources	14,272,364.00		
c. Expenditures paid from state and local sources	112,121,654.00	102,134,484.56	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(6,305,214.00)	
Comparison year's expenditures, adjusted for MOE calculation		95,829,270.56	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	112,121,654.00	95,829,270.56	16,292,383.44
If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			
	<b>Budgeted Amounts FY 2023-24</b>	<b>Comparison Year 2022-23</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	126,394,018.00		
b. Less: Expenditures paid from federal sources	14,272,364.00		
c. Expenditures paid from state and local sources	112,121,654.00	102,134,484.56	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(6,305,214.00)	
Comparison year's expenditures, adjusted for MOE calculation		95,829,270.56	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	112,121,654.00	95,829,270.56	
d. Special education unduplicated pupil count	6,703.00	6,420.00	
e. Per capita state and local expenditures (A2c/A2d)	16,727.09	14,926.68	1,800.41
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

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

SELPA: San Juan Unified (CN)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Budget</b>	<b>Comparison Year</b>	<b>Difference</b>
	<b>FY 2023-24</b>	<b>2022-23</b>	
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	66,593,544.00	51,239,086.35	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		51,239,086.35	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	66,593,544.00	51,239,086.35	15,354,457.65
If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.			

	<b>Budget</b>	<b>Comparison Year</b>	<b>Difference</b>
	<b>FY 2023-24</b>	<b>2019-20</b>	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	66,593,544.00	49,755,466.89	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		49,755,466.89	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	66,593,544.00	49,755,466.89	
b. Special education unduplicated pupil count	6,703.00	6,420.00	
c. Per capita local expenditures (B2a/B2b)	9,934.89	7,750.07	2,184.81
If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.			

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

SELPA: San Juan Unified (CN)

Object Code	Description	San Juan Unified (CN00)	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	<b>Total Direct Costs</b>	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	<b>Total Indirect Costs</b>	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	<b>Total Direct Costs</b>	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	<b>Total Indirect Costs</b>	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>				

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

SELPA:

San Juan Unified (CN)

Object Code	Description	San Juan Unified (CN00)	Adjustments*	Total
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>				0.00

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