



**Orange Unified School District**

*"Inspiring our learners of today to be purposeful leaders of tomorrow"*

# **2022-23 Unaudited Actuals Financial Report**

**September 2023**

*Mission Statement: "In partnership with our community, we will provide a safe, equitable, and innovative culture of learning for each scholar to have a competitive EDGE as a leader."*

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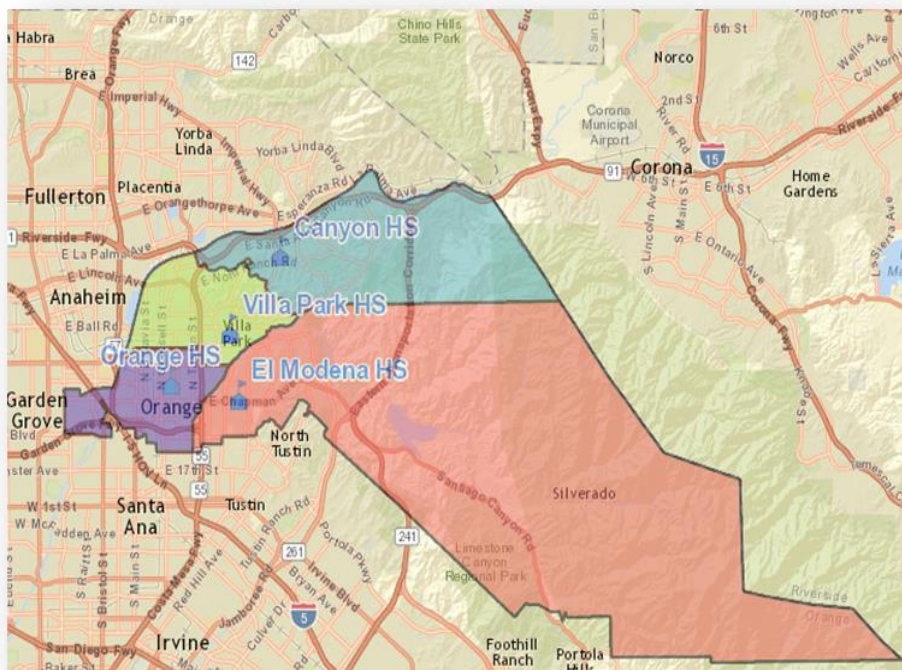
# **Introduction**

# Introduction

## General Description of the District

Orange Unified School District is located in the central portion of Orange County. Founded in 1953, the District encompasses nearly 108 square miles, including the cities of Orange, Villa Park, and portions of Santa Ana, Anaheim, and Garden Grove.

### Orange Unified School District Boundary Map



Starting from an original school building in 1872, the District has grown to 26 elementary schools (K-6), one Magnet School (K-8), three middle schools (7-8), two Charter Schools (7-8), four high schools (9-12), a school for students with special needs, a community day school, a continuation high school and a new online academy covering grades K-12. A Career Education Center houses the District's Regional Occupational Program and Child Development Center. The District educates approximately 26,000 students in the Cities of Orange, Villa Park, Anaheim, Garden Grove, Santa Ana and county areas.

District schools have "partnered" with more than 100 local businesses, service clubs, local universities, and other organizations to provide funding for special projects. Special Projects include community speakers, career days/fairs, and scholarship programs.

The District office is located at 1401 North Handy Street in the City of Orange, California.

## Introduction

### District Governance

The District is governed by a seven-member board of education. Each member is elected by geographic area. Elections for positions are held every two years, alternating between three and four available positions. The following comprise the current Board of Directors:



**Rick Ledesma**  
**President**  
**Trustee Area 7**  
2022-2026



**John Ortega**  
**Vice President**  
**Trustee Area 2**  
2020-2024



**Angie Rumsey**  
**Clerk**  
**Trustee Area 6**  
2020-2024



**Andrea Yamasaki**  
**Member**  
**Trustee Area 1**  
2022-2026



**Madison Miner**  
**Member**  
**Trustee Area 4**  
2022-2026



**Ana Page**  
**Member**  
**Trustee Area 3**  
2020-2024



**Kris Erickson**  
**Member**  
**Trustee Area 5**  
2022-2026



## Introduction

### Executive Cabinet

**Ernie Gonzalez**  
Superintendent



**David A. Rivera**  
Deputy Superintendent  
Business Services



**Craig Abercrombie**  
Acting Asst. Supt.  
Educational Services



**Tracy Knibb**  
Acting Asst. Supt.  
Human Resources

### Executive Director



**Meghna Bulsara**  
Executive Director  
Business Services

## Introduction

A photograph of three graduates in blue and white gowns and caps walking on a red running track. One graduate in the foreground is smiling and waving. In the background, a sign for 'Orange Unified School District FRED KELLY STADIUM' is visible.

### VISION - OUR COMMITMENT

Inspiring our learners of today to be purposeful leaders of tomorrow.

### MISSION - OUR INTENTION

In partnership with our community, we will provide a safe, equitable, and innovative culture of learning for each scholar to have a competitive EDGE as a leader.

### CORE VALUES - OUR FOUNDATION

#### INTEGRITY

We embrace a culture of ethical and transparent decision making and actions.

#### EQUITY

We promote inclusive and culturally relevant environments by supporting the social-emotional and intellectual needs of all.

#### RESPECT

We advocate for strong, compassionate relationships that appreciate the unique qualities of our diverse community.

#### EXCELLENCE

We strive for the highest standards in all endeavors by deliberately pursuing continuous growth and innovation.



# Orange Unified EDGE Four Areas of Focus

**E** EXCELLENCE  
*in Academics  
& Leadership*

**D** DEDICATED  
*& Engaged  
Communication*

**G** GENUINE  
*Wellness  
& Safety*

**E** EFFICIENT  
*Utilization of  
Fiscal Capital*



HOW WE ACHIEVE OUR MISSION/VISION - OUR DIRECTION

# Introduction

## Focus Area 4.0 – Efficient Utilization of Fiscal Capital

### FOCUS AREA 4.0 - STRATEGIC INITIATIVES:

- 4.1 Promote a culture where the use of resources is connected to student achievement while maintaining fiscal solvency and transparency.
- 4.2 Develop and implement a long-range Facilities Master Plan to ensure effective use of all district facilities including, but not limited to, modernization of classrooms, upgrading of technology infrastructure, replacement of portables with permanent structures, and enhanced safety on all campuses.
- 4.3 Evaluate current school configurations and district programs to optimize organizational efficiency and enhance the opportunities available to students.
- 4.4 Provide sufficient resources to foster safe and clean environments at each district facility.
- 4.5 Achieve greater efficiencies through sustainable efforts in building construction, energy and water conservation, reduced fuel consumption, and waste-reduction.
- 4.6 Develop effective and long-lasting business partnerships that result in learning and career opportunities for students and/or enhance external funding.
- 4.7 Regularly examine investment and debt structure strategies to ensure the district is benefiting from the most advantageous terms and conditions.



# **Unaudited Actuals**

# Unaudited Actuals

## Report Overview

The 2022-23 Unaudited Actuals Financial Report was conducted in accordance with Education Code (EC) 41010, which requires school districts to use uniform accounting procedures and the prescribed accounting system (Standardized Account Codes Structures also known as “SACS”) as approved by the State Board of Education. The Unaudited Actuals Financial Report represents the year-end financial statements and allows the California Department of Education to obtain comparative financial information from all school districts. In addition, the Unaudited Actuals Financial Report is used as a starting point for the District’s independent auditors to analyze and examine the books of record to issue the audited financial statements.

## General Fund

The District receives its allocated funds based upon several criteria. The State requires the establishment of various funds for the accounting of the revenues and expenditures. The type of fund determines the ways in which the money may be spent.

The General Fund is the chief operating fund for all Local Education Agencies (LEAs), including school districts, county offices of education, and joint powers agreements/agencies.

The General Fund is used to account for the ordinary operations of the LEA. All transactions, except those required or permitted by law to be in another fund, are accounted for in this fund.

Within the General Fund, restricted projects or activities must be identified and separated from unrestricted activities.





## Unaudited Actuals

### Budget Considerations

#### Enrollment and Unduplicated Pupil Count:

The District's enrollment establishes the basis of state revenue, staffing needs, operation cost and capital outlay needs. Enrollment history, excluding Charter schools and County are reflected below. The enrollment for 2022/23 was 23,548 and projected to decline by 361 students each year. The enrollment for 2023/24 is projected at 23,187, a decline of 361 students.

SUMMARY OF STUDENT POPULATION	2020-21	2021-22	2022-23	2023-24
<b>Unduplicated Pupil Population</b>				
Enrollment	24,086	23,876	23,548	23,187
COE Enrollment	87	48	53	53
<b>Total Enrollment</b>	<b>24,173</b>	<b>23,924</b>	<b>23,601</b>	<b>23,240</b>
<b>Unduplicated Pupil Count</b>	11,764	11,117	14,300	14,079
COE Unduplicated Pupil Count	34	33	30	30
<b>Total Unduplicated Pupil Count</b>	<b>11,798</b>	<b>11,150</b>	<b>14,330</b>	<b>14,109</b>
<b>Unduplicated Pupil Percentages</b>	<b>48.81%</b>	<b>46.61%</b>	<b>60.72%</b>	<b>60.71%</b>

#### Average Daily Attendance (ADA):

The Average Daily Attendance (ADA) is reported to the state three times per year: December 30, which covers the start of the school year through December (known as "P1"), April 15, which covers the start of the school year through April 15 (known as "P2"), and "Annual" which covers the entire school year. The Local Control Funding Formula (LCFF) is based on P2 attendance while the lottery revenue is based on the prior year's Annual attendance. The generated ADA is the primary funding for the District.

CURRENT YEAR ADA	2020-21	2021-22	2022-23	2023-24
<b>Grades TK-3</b>	7,758.44	7,235.85	6,945.54	6,848.63
<b>Grades 4-6</b>	5,874.08	5,562.72	5,330.01	5,255.23
<b>Grades 7-8</b>	2,016.30	1,913.56	1,759.42	1,734.93
<b>Grades 9-12</b>	8,322.16	8,253.85	7,959.78	7,840.20
<b>Total</b>	<b>23,970.98</b>	<b>22,965.98</b>	<b>21,994.76</b>	<b>21,678.99</b>

#### Funded ADA:

Historically, LCFF funding is based on the higher of the current or prior year's ADA. However, since districts are experiencing a dramatic decline in enrollment and ADA due to the pandemic, the state passed a budget act in 2022 which includes a revised formula to



## Unaudited Actuals

provide protection from excessive declines. For districts with declining attendance, the 2023-24 funding is based on the greater of:

- the current year's ADA (2023-24), or
- the prior year's ADA (2022-23), or
- the computed average ADA using the three most recent prior years' average ADA (2020-21, 2021-22 and 2022-23).

TOTAL FUNDED ADA	2020-21	2021-22	2022-23	2023-24
Grades TK-3	7,758.44	7,749.31	7,576.04	7,308.82
Grades 4-6	5,874.08	5,857.23	5,759.35	5,311.63
Grades 7-8	2,016.30	2,004.87	1,972.87	2,183.67
Grades 9-12	8,322.16	8,280.95	8,261.87	8,158.16
<b>Total</b>	<b>23,970.98</b>	<b>23,892.36</b>	<b>23,570.13</b>	<b>21,962.28</b>
Funded ADA (Historical)	23,970.98	23,970.98	22,965.98	21,994.76
<b>Variance</b>	<b>-</b>	<b>(78.62)</b>	<b>604.15</b>	<b>967.52</b>

PER STUDENT FUNDING	2022-23	SUPPLEMENTAL GRANTS	CONCENTRATION GRANTS
Grades TK-3	\$10,119	\$2,024	\$6,577
Grades 4-6	\$9,304	\$1,861	\$6,048
Grades 7-8	\$9,580	\$1,916	\$6,227
Grades 9-12	\$11,391	\$2,278	\$7,404

### Cost-of-Living Adjustment:

The Cost-of-Living Adjustment ("COLA") reflects the annual increase which will be applied to the prior year per-student funding rate. That calculation determines the per-pupil funding rate for the new fiscal year.

COLA	2020-21	2021-22	2022-23	2023-24
<b>Statutory COLA</b>	2.31%	1.70%	6.56%	8.22%
<b>Augmentation/(COLA Suspension)</b>	-2.31%	3.37%	6.70%	0.00%
<b>Total</b>	<b>0.00%</b>	<b>5.07%</b>	<b>13.26%</b>	<b>8.22%</b>

## Unaudited Actuals

### Budget Components: Revenue

Shown below are the revenue projections for the 2022-23 and 2023-24 fiscal years, which include both unrestricted and restricted revenues.

Unrestricted revenues may be used as needed by the District and come from various federal, state, and local revenue sources, and interfund transfers.

UNRESTRICTED REVENUE	2022-23	2023-24
	Unaudited Actuals	Budget
<b>LCFF Revenue</b>	\$274,599,787	\$291,978,131
<b>Federal Revenue</b>	-	\$8,500
<b>State Revenue</b>	\$9,954,542	\$9,083,431
<b>Other Local Revenue</b>	\$15,119,266	\$7,481,381
<b>Interfund Transfers In</b>	\$3,749,120	\$3,747,710
<b>Contributions</b>	(28,614,084)	(44,491,379)
<b>Total</b>	<b>\$274,808,631</b>	<b>\$267,807,774</b>

Restricted revenues, as the name implies, may only be used for specific purposes. They also come from federal, state, and local revenue sources. Examples of restricted program funding include Special Education, Learning Loss Mitigation, Expanded Learning Opportunity entitlements, Educator Effectiveness, Career & Technical Education Programs, and After School Programs, to name but a few.

RESTRICTED REVENUE	2022-23	2023-24
	Unaudited Actuals	Budget
<b>Federal Revenue</b>	\$34,060,502	\$20,199,982
<b>State Revenue</b>	\$97,590,466	\$59,404,332
<b>Other Local Revenue</b>	\$3,412,734	\$2,847,915
<b>Contributions</b>	\$28,614,084	\$44,491,379
<b>Total</b>	<b>\$163,677,786</b>	<b>\$126,943,608</b>



*Remember: The Budget is only a tool to achieving the District's Goals and Objectives*

## Unaudited Actuals

### Budget Components: Expenditures

**Expenditures from the restricted and unrestricted funds are allocated and spent in the following categories based on their specific uses:**

**Personnel Costs:** Salaries and benefits are approximately 80% of the general fund expenditures. The reported certificated and classified salaries reflect step and column increases and a negotiated salary increase for classified. Pension costs are increasing from 25.37% to 27.00% for CALPERS.

**Materials and Supplies:** Materials and supplies include textbooks and curriculum materials, library books, reference materials, and supplies for the classrooms.

**Operating Expenses and Services:** These include professional services, rentals, leases, conferences, professional development, and operating costs such as insurance, gas, water, and other utilities.

**Capital Outlay:** This category includes large equipment purchases (such as speakers and monitors) and capital projects such as bottle filling stations and restroom renovations.

**Other Outgo:** This may include payments to County offices, non-public school fees, debt payments for energy leases, retirement bonds and building bonds, and indirect cost charges.

**Interfund Transfers out:** This category includes retirement contributions.

COMBINED EXPENDITURES	2022-23	2023-24
<b>Certificated Salaries</b>	\$143,471,581	\$148,764,946
<b>Classified Salaries</b>	\$52,062,361	\$56,982,349
<b>Employee Benefits</b>	\$92,982,583	\$96,247,864
<b>Materials and Supplies</b>	\$15,290,992	\$13,534,918
<b>Operating Expenses and Services</b>	\$42,169,263	\$45,397,524
<b>Capital Outlay</b>	\$8,998,709	\$5,822,508
<b>Other Outgo/ Indirect Costs</b>	\$5,808,588	\$5,802,987
<b>Interfund Transfers Out</b>	\$8,100,173	\$7,951,461
<b>Total</b>	\$368,884,250	\$380,504,557

*In partnership with our community, we will provide a safe, equitable, and innovative culture of learning for each scholar to have a competitive EDGE as a leader.*

## Unaudited Actuals

### Budget Components: Fund Balances

Fund Balances are the difference between the revenue received and the expenditures incurred within a fiscal year. Unrestricted fund balances are carried over to the next fiscal year. The ending fund balances are the accumulated reserves over time.

In addition, districts are required to maintain a minimum reserve level. The minimum reserve level is a percentage calculation based on district enrollment. As required by law, Orange Unified maintains a minimum 3% reserve level for economic uncertainties.

Starting with the 2022-23 year, there is also a limit on the amounts a district may reserve. District reserves cannot exceed 10% in assigned and unassigned balances including required reserves for economic uncertainties. If reserves exceed the 10% level, the overage must be designated for specific purposes. Shown below are the fund designations the Board adopted at the June 2023 board meeting:

COMBINED	2022-23	2023-24
	Unaudited Actuals	Budget
<b>Beginning Fund Balance</b>	\$118,773,358	\$183,774,707
<b>Net Inc/ (Dec)</b>	\$65,001,349	\$14,246,825
<b>Ending Fund Balance</b>	\$183,774,707	\$198,021,532
<b>Components of Fund Balance:</b>		
<b>Revolving Cash and Inventory</b>	\$254,297	\$254,297
<b>Restricted</b>	\$62,471,520	\$55,423,605
<b>Economic Uncertainties</b>	\$11,066,527	\$11,415,137
<b>Assigned</b>	\$23,472,585	\$25,145,387
<b>Committed</b>	\$84,414,762	\$104,547,471
<b>Unassigned</b>	\$2,095,016	\$1,235,635
<b>Unassigned percentage</b>	<b>1.14%</b>	<b>0.62%</b>



## Unaudited Actuals

### 2022-23 End of Year Summary

The District's unrestricted and restricted combined fund balances rose by \$30.46 million. In the June 2023 Estimated Actuals report, the District anticipated receiving \$438 million and spending \$398 million, leaving a fund balance of approximately \$39 million. Now, at year-end closing, revenue actually increased to \$438 million and spending decreased to \$368 million, due to supply chain issues and other factors.

	UNRESTRICTED	RESTRICTED	TOTAL
<b>Unaudited Actuals (9/7/2023)</b>			
<b>Revenue</b>	\$274,808,631	\$163,677,786	\$438,486,417
<b>Expenditures</b>	\$248,733,714	\$120,150,536	\$368,884,250
<b>Changes in Reserves</b>	\$26,074,917	\$43,527,250	\$69,602,167
<b>Estimated Actuals (6/20/2023)</b>			
<b>Revenue</b>	\$260,788,092	\$177,403,120	\$438,191,212
<b>Expenditures</b>	\$250,001,124	\$148,828,261	\$398,829,385
<b>Fund Balance</b>	\$10,786,968	\$28,574,859	\$39,361,827
<b>Change in Fund Balance</b>	\$15,287,949	\$14,952,391	\$30,240,340

The Business Services Division will continue to review, monitor and revise the budget in accordance with the District's Edge Focus Area 4.0 - Efficient Utilization of Fiscal Capital. The First Interim report will be presented to the Board in December which will include updated revenue and expenditure projections. The audit report for the 2022-23 year will be presented in December as well.





# **General Fund**

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.30%
	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	\$5,305,051.04
	Adjusted Appropriations Limit	\$208,167,900.51
	Appropriations Subject to Limit	\$202,168,753.02
	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	4.46%
	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: Angelac R  
Clerk / Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Sep 07, 2023

To the Superintendent of Public Instruction:

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

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

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

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

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E-mail Address

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)	21,932.71	21,932.71	23,570.13	21,622.77	21,622.77	22,962.28
<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>	21,932.71	21,932.71	23,570.13	21,622.77	21,622.77	22,962.28
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	46.72	46.72	46.72	46.72	46.72	46.72
b. Special Education-Special Day Class	8.59	8.59	8.59	8.59	8.59	8.59
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.91	.91	.91	.91	.91	.91
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>	56.22	56.22	56.22	56.22	56.22	56.22
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	21,988.93	21,988.93	23,626.35	21,678.99	21,678.99	23,018.50
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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



Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	1,054.61	1,054.61	1,054.61	1,038.70	1,038.70	1,038.70
<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>	1,054.61	1,054.61	1,054.61	1,038.70	1,038.70	1,038.70
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	1,054.61	1,054.61	1,054.61	1,038.70	1,038.70	1,038.70

	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	19,082,424.00		19,082,424.00			19,082,424.00
Work in Progress	148,239,179.00		148,239,179.00	33,734,013.00	110,998,039.00	70,975,153.00
Total capital assets not being depreciated	167,321,603.00	0.00	167,321,603.00	33,734,013.00	110,998,039.00	90,057,577.00
Capital assets being depreciated:						
Land Improvements	15,945,221.00		15,945,221.00	14,995,579.00		30,940,800.00
Buildings	309,180,213.00		309,180,213.00	95,065,799.00		404,246,012.00
Equipment	19,797,676.00		19,797,676.00	2,264,301.00		22,061,977.00
Total capital assets being depreciated	344,923,110.00	0.00	344,923,110.00	112,325,679.00	0.00	457,248,789.00
Accumulated Depreciation for:						
Land Improvements	(10,995,525.00)		(10,995,525.00)	(355,202.00)		(11,350,727.00)
Buildings	(88,028,981.00)		(88,028,981.00)	(5,506,574.00)		(93,535,555.00)
Equipment	(14,292,290.00)		(14,292,290.00)	(1,131,645.00)		(15,423,935.00)
Total accumulated depreciation	(113,316,796.00)	0.00	(113,316,796.00)	(6,993,421.00)	0.00	(120,310,217.00)
Total capital assets being depreciated, net excluding lease and subscription assets	231,606,314.00	0.00	231,606,314.00	105,332,258.00	0.00	336,938,572.00
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
Governmental activity capital assets, net	398,927,917.00	0.00	398,927,917.00	139,066,271.00	110,998,039.00	426,996,149.00
<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

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	TITLE I	ESSER II	ESSER III	ESSER III	GEER	ARP 611	ARP 611 (PRIVATE)
FEDERAL CATALOG NUMBER	84.01	84.425	84.425	84.425	84.425	84.027X	84.027X
RESOURCE CODE	3010	3212	3213	3214	3225	3305	3306
REVENUE OBJECT	8290	8290	8290	8290	8290	8182	8182
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carry over	1,014,771.68	1,361,752.31	28,031,722.91	0.00			0.00
2. a. Current Year Award	5,174,284.00	0.00		4,668,184.23	795,000.00	1,075,282.87	8,214.00
b. Transferability (ESSA)							
c. Other Adjustments		1,349.00					
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	5,174,284.00	1,349.00	0.00	4,668,184.23	795,000.00	1,075,282.87	8,214.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	6,189,055.68	1,363,101.31	28,031,722.91	4,668,184.23	795,000.00	1,075,282.87	8,214.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	1,014,771.68		1,490,940.91				
6. Cash Received in Current Year	4,841,365.00	1,363,101.31	9,894,418.77		636,000.00	201,554.84	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	5,856,136.68	1,363,101.31	11,385,359.68	0.00	636,000.00	201,554.84	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	5,786,681.40	1,363,101.31	12,733,230.77	4,668,184.23	136,048.80	1,075,282.87	8,214.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	5,786,681.40	1,363,101.31	12,733,230.77	4,668,184.23	136,048.80	1,075,282.87	8,214.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	69,455.28	0.00	(1,347,871.09)	(4,668,184.23)	499,951.20	(873,728.03)	(8,214.00)
a. Unearned Revenue	69,455.28				499,951.20		

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

Description	001	002	003	004	005	006	007
b. Accounts Payable							
c. Accounts Receivable			1,347,871.09			873,728.03	8,214.00
14. Unused Grant Award Calculation (line 4 minus line 9)	402,374.28	0.00	15,298,492.14	0.00	658,951.20	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	402,374.28						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,786,681.40	1,363,101.31	12,733,230.77	0.00	136,048.80	1,075,282.87	8,214.00

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

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	PRESCHOOL	LOC. ASST.	LOC. ASST. (PRIVATE)	PRESCHOOL	MENTAL HEALTH	PRE STAFF DEV	SPED-ARP ACT
FEDERAL CATALOG NUMBER	84.173	84.027A	84.027A	84.173A	84.027A	84.173A	
RESOURCE CODE	3308	3310	3311	3315	3327	3345	3384
REVENUE OBJECT	8182	8181	8181	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carry over		43,398.51					
2. a. Current Year Award	92,974.00	5,478,563.00	37,592.00	130,886.00	278,797.00	1,000.00	87,386.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	92,974.00	5,478,563.00	37,592.00	130,886.00	278,797.00	1,000.00	87,386.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	92,974.00	5,521,961.51	37,592.00	130,886.00	278,797.00	1,000.00	87,386.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	45,223.02	40,136.00		33,895.00	205,599.46	33.80	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	45,223.02	40,136.00	0.00	33,895.00	205,599.46	33.80	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	92,974.00	5,521,961.51	37,592.00	130,886.00	278,797.00	185.85	87,386.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	92,974.00	5,521,961.51	37,592.00	130,886.00	278,797.00	185.85	87,386.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(47,750.98)	(5,481,825.51)	(37,592.00)	(96,991.00)	(73,197.54)	(152.05)	(87,386.00)
a. Unearned Revenue							



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

Description	008	009	010	011	012	013	014
b. Accounts Payable							
c. Accounts Receivable	47,750.98	5,481,825.51	37,592.00	96,991.00	73,197.54	152.05	87,386.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	814.15	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	92,974.00	5,521,961.51	37,592.00	130,886.00	278,797.00	185.85	87,386.00

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

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	EARLY INT	EARLY INT	ST EARLY INT	QTY ASSURANCE	QTY ASSURANCE	ALT DISP RES	ALT DISP RES
FEDERAL CATALOG NUMBER	84.181	84.181	84.181	84.027A	84.027A	84.027A	84.027A
RESOURCE CODE	3385-0	3385-1	3385-2	3386-0	3386-1	3395-2	3395-3
REVENUE OBJECT	8182	8182	8590	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carry over					42,083.49		11,404.40
2. a. Current Year Award	86,305.00		20,405.00				
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	86,305.00	0.00	20,405.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	86,305.00	0.00	20,405.00	0.00	42,083.49	0.00	11,404.40
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year		.13			3,323.77	.07	
7. Contributed Matching Funds		(.13)				(.07)	
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00	3,323.77	0.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	86,305.00		20,405.00		42,083.49		11,404.40
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	86,305.00	0.00	20,405.00	0.00	42,083.49	0.00	11,404.40
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(86,305.00)	0.00	(20,405.00)	0.00	(38,759.72)	0.00	(11,404.40)
a. Unearned Revenue							

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

Description	015	016	017	018	019	020	021
b. Accounts Payable							
c. Accounts Receivable	86,305.00		20,405.00		38,759.72		11,404.40
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	86,305.00	.13	20,405.00	0.00	42,083.49	.07	11,404.40

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

Description	022	023	024	025	026	027	028
FEDERAL PROGRAM NAME	ALT DISP RS	VEA	TITLE II PART A	TITLE IV PART A	TITLE IV PART A	TITLE IV PART A	TITLE IV PART A
FEDERAL CATALOG NUMBER	84.173A	84.048	84.367	84.424	84.424	84.424	
RESOURCE CODE	3395-4	3550	4035	4127-0	4127-1	4127-2	4127-3
REVENUE OBJECT	8182	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover			275,414.51		44,462.23	85,879.80	
2. a. Current Year Award	14,922.00	202,982.00	715,901.00				413,475.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	14,922.00	202,982.00	715,901.00	0.00	0.00	0.00	413,475.00
3. Required Matching Funds/Other			80,991.49				
4. Total Available Award							
(sum lines 1, 2d, & 3)	14,922.00	202,982.00	1,072,307.00	0.00	44,462.23	85,879.80	413,475.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year					44,462.23		
6. Cash Received in Current Year		40,919.12	798,172.84			85,879.80	215,034.00
7. Contributed Matching Funds			80,991.49				
8. Total Available (sum lines 5, 6, & 7)	0.00	40,919.12	879,164.33	0.00	44,462.23	85,879.80	215,034.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	11,374.44	202,982.00	686,645.66		44,462.23	85,879.80	227,421.04
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	11,374.44	202,982.00	686,645.66	0.00	44,462.23	85,879.80	227,421.04
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(11,374.44)	(162,062.88)	192,518.67	0.00	0.00	0.00	(12,387.04)
a. Unearned Revenue			192,518.67				
b. Accounts Payable							

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

Description	022	023	024	025	026	027	028
c. Accounts Receivable	11,374.44	162,062.88					12,387.04
14. Unused Grant Award Calculation (line 4 minus line 9)	3,547.56	0.00	385,661.34	0.00	0.00	0.00	186,053.96
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	11,374.44	202,982.00	605,654.17	0.00	44,462.23	85,879.80	227,421.04

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

Description	029	030	031	032	033	034	035
FEDERAL PROGRAM NAME	TITLE III IMMIGRANT	TITLE III/ A-NCLB	AMER IND	ARP HCY II	PANDEMIC EBT	COVID GEER	ELO
FEDERAL CATALOG NUMBER	84.365	84.365A	84.060A	84.425		84.425C	84.425
RESOURCE CODE	4201	4203-0	4510	5634-0/ 5634-1	5810	3215	3216
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)						F09	F09
<b>AWARD</b>							
1. Prior Year Carry over	40,845.19	178,105.41		107,406.00	5,810.00	2,974.49	6,596.82
2. a. Current Year Award	63,005.00	617,259.00	20,167.00				
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	63,005.00	617,259.00	20,167.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	103,850.19	795,364.41	20,167.00	107,406.00	5,810.00	2,974.49	6,596.82
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year				26,852.00	5,810.00		
6. Cash Received in Current Year	59,658.58	475,066.53	8,231.13	22,726.00		2,974.49	6,596.82
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	59,658.58	475,066.53	8,231.13	49,578.00	5,810.00	2,974.49	6,596.82
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	67,062.69	677,986.69	20,167.00	29,820.18		2,974.49	6,336.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	67,062.69	677,986.69	20,167.00	29,820.18	0.00	2,974.49	6,336.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(7,404.11)	(202,920.16)	(11,935.87)	19,757.82	5,810.00	0.00	260.82
a. Unearned Revenue				19,757.82	5,810.00		260.82

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

Description	029	030	031	032	033	034	035
b. Accounts Payable							
c. Accounts Receivable	7,404.11	202,920.16	11,935.87				
14. Unused Grant Award Calculation (line 4 minus line 9)	36,787.50	117,377.72	0.00	77,585.82	5,810.00	0.00	260.82
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	67,062.69	677,986.69	20,167.00	29,820.18	0.00	2,974.49	6,336.00



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

Description	036	037	038	039	040	041	
FEDERAL PROGRAM NAME	GEER II	ELO/EMERG NEEDS	LRNG LOSS	SP ED	SP ED		TOTAL
FEDERAL CATALOG NUMBER	84.425		84.425		84.027A	10.579	
RESOURCE CODE	3217	3218	3219	3305	3310	5314	
REVENUE OBJECT	8290	8290	8290	8182	8181	8290	
LOCAL DESCRIPTION (if any)	F09	F09	F09	F09	F09	F13	
<b>AWARD</b>							
1. Prior Year Carry over		53,595.67			1,928.17		31,308,151.59
2. a. Current Year Award					161,488.00	90,000.00	20,234,072.10
b. Transferability (ESSA)							0.00
c. Other Adjustments							1,349.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	0.00	0.00	0.00	161,488.00	90,000.00	20,235,421.10
3. Required Matching Funds/Other					82,310.31		163,301.80
4. Total Available Award							
(sum lines 1, 2d, & 3)	0.00	53,595.67	0.00	0.00	245,726.48	90,000.00	51,706,874.49
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							2,582,836.82
6. Cash Received in Current Year		53,595.67				90,000.00	19,123,506.15
7. Contributed Matching Funds					82,310.31		163,301.60
8. Total Available (sum lines 5, 6, & 7)	0.00	53,595.67	0.00	0.00	82,310.31	90,000.00	21,869,644.57
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures		56,123.21			245,726.48		34,445,685.54
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	0.00	56,123.21	0.00	0.00	245,726.48	0.00	34,445,685.54
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(2,527.54)	0.00	0.00	(163,416.17)	90,000.00	(12,576,040.97)
a. Unearned Revenue						90,000.00	877,753.79

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

Description	036	037	038	039	040	041	
b. Accounts Payable							0.00
c. Accounts Receivable		2,527.54			163,416.17		8,785,610.53
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	(2,527.54)	0.00	0.00	0.00	90,000.00	17,261,188.95
15. If Carryover is allowed, enter line 14 amount here							402,374.28
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	56,123.21	0.00	0.00	163,416.17	0.00	29,614,199.71

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ASES	ASES	UNIVERSAL PRE-K	CTEIG	CTEIG	CTEIG	CTEIG
RESOURCE CODE	6010-0	6010-2	6053	6387-0	6387-1	6387-2	6387-3
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any )							
<b>AWARD</b>							
1. Prior Year Carryover		284,851.43	404,571.00			164,749.73	789,864.00
2. a. Current Year Award	2,002,917.23			441,395.00			
b. Other Adjustments		.23					
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	2,002,917.23	.23	0.00	441,395.00	0.00	0.00	0.00
3. Required Matching Funds/Other					0.00		
4. Total Available Award							
(sum lines 1, 2c, & 3)	2,002,917.23	284,851.66	404,571.00	441,395.00	0.00	164,749.73	789,864.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year		84,559.96				123,625.93	710,877.00
6. Cash Received in Current Year	1,771,917.68	200,291.04		200,697.50	.17	41,123.80	(.10)
7. Contributed Matching Funds		.66			(.17)	.27	
8. Total Available (sum lines 5, 6, & 7)	1,771,917.68	284,851.66	0.00	200,697.50	0.00	164,750.00	710,876.90
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	2,002,917.23	284,851.66				164,750.00	683,833.88
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,002,917.23	284,851.66	0.00	0.00	0.00	164,750.00	683,833.88
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	(230,999.55)	0.00	0.00	200,697.50	0.00	0.00	27,043.02
a. Unearned Revenue			1,458,979.46	200,697.50			
b. Accounts Payable							
c. Accounts Receivable	230,999.55						
14. Unused Grant Award Calculation							

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

Description	001	002	003	004	005	006	007
(line 4 minus line 9)	0.00	0.00	404,571.00	441,395.00	0.00	(.27)	106,030.12
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,002,917.23	284,851.00	(1,458,979.46)	0.00	.17	164,749.73	710,876.90

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

Description	008	009	010	011	
STATE PROGRAM NAME	CTEIG	WORKABILITY	PREK/ FAM-SUPPORT	CA PRESCHOOL	TOTAL
RESOURCE CODE	6387-4	6520	6552	6105	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)			F 12	F 12	
<b>AWARD</b>					
1. Prior Year Carry over					1,644,036.16
2. a. Current Year Award	1,216,040.00	314,625.00	1,870.45	3,285,547.38	7,262,395.06
b. Other Adjustments				280.49	280.72
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,216,040.00	314,625.00	1,870.45	3,285,827.87	7,262,675.78
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,216,040.00	314,625.00	1,870.45	3,285,827.87	8,906,711.94
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Year					919,062.89
6. Cash Received in Current Year	697,181.00	33,379.74	1,870.45	3,285,827.87	6,232,289.15
7. Contributed Matching Funds					.76
8. Total Available (sum lines 5, 6, & 7)	697,181.00	33,379.74	1,870.45	3,285,827.87	7,151,352.80
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures		314,625.00		2,283,001.76	5,733,979.53
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	0.00	314,625.00	0.00	2,283,001.76	5,733,979.53
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	697,181.00	(281,245.26)	1,870.45	1,002,826.11	1,417,373.27
a. Unearned Revenue	697,181.00		1,870.45	1,002,826.11	3,361,554.52
b. Accounts Payable					0.00
c. Accounts Receivable		281,245.26			512,244.81
14. Unused Grant Award Calculation					

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

Description	008	009	010	011	
(line 4 minus line 9)	1,216,040.00	0.00	1,870.45	1,002,826.11	3,172,732.41
15. If Carryover is allowed, enter line 14 amount here					0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	314,625.00	0.00	2,283,001.76	4,302,042.33

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

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	VEA AGRICULTURE	PART ACAD	PART ACAD	PART ACAD	SPEC SECOND	IPI COVID	OC PATHWAY - COLLABORATIVE
RESOURCE CODE	7010	7220-2	7220-3	7220-4	7370	7422	7811
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	3,573.37	1,911.19	81,000.00		17,159.96	1,032,549.11	
2. a. Current Year Award	7,880.00			67,500.00	45,860.00		320,000.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	7,880.00	0.00	0.00	67,500.00	45,860.00	0.00	320,000.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	11,453.37	1,911.19	81,000.00	67,500.00	63,019.96	1,032,549.11	320,000.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	3,573.37	1,911.19	40,500.00		9,462.37	1,032,549.11	
6. Cash Received in Current Year	5,910.00			33,750.00	47,825.59		90,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	9,483.37	1,911.19	40,500.00	33,750.00	57,287.96	1,032,549.11	90,000.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	8,686.32	1,911.19	81,000.00	1,861.58	40,090.00	293,347.74	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	8,686.32	1,911.19	81,000.00	1,861.58	40,090.00	293,347.74	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	797.05	0.00	(40,500.00)	31,888.42	17,197.96	739,201.37	90,000.00
a. Unearned Revenue	797.05			31,888.42	17,197.96	739,201.37	90,000.00
b. Accounts Payable							
c. Accounts Receivable			40,500.00				
14. Unused Grant Award Calculation							

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

Description	001	002	003	004	005	006	007
(line 4 minus line 9)	2,767.05	0.00	0.00	65,638.42	22,929.96	739,201.37	320,000.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,686.32	1,911.19	81,000.00	1,861.58	40,090.00	293,347.74	0.00



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

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	OC FRIDAY NIGHT	TITLE II - COMP LITERACY	CTE CRY - ROP	ANATOMAGE OCDE CTE	STRONG WORK	STRONG WORK	STRONG WORK
RESOURCE CODE	9219	9222	9252	9353	9388-1	9388-2	9388-3
REVENUE OBJECT	8677	8677	8677	8699	8677	8677	8677
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover		225,000.00			122,767.05	204,411.71	
2. a. Current Year Award	2,400.00		22,400.00	94,222.00			180,000.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	2,400.00	0.00	22,400.00	94,222.00	0.00	0.00	180,000.00
3. Required Matching Funds/Other			518.73				
4. Total Available Award							
(sum lines 1, 2c, & 3)	2,400.00	225,000.00	22,918.73	94,222.00	122,767.05	204,411.71	180,000.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year					74,820.05	108,786.71	
6. Cash Received in Current Year	2,400.00	21,253.73	22,400.00	94,222.00	47,946.60	95,625.00	177,800.76
7. Contributed Matching Funds			518.73				
8. Total Available (sum lines 5, 6, & 7)	2,400.00	21,253.73	22,918.73	94,222.00	122,766.65	204,411.71	177,800.76
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	2,400.00	27,372.67	22,918.73	94,222.00	122,767.05	204,411.71	177,800.76
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,400.00	27,372.67	22,918.73	94,222.00	122,767.05	204,411.71	177,800.76
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(6,118.94)	0.00	0.00	(.40)	0.00	0.00
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable		6,118.94			.40		
14. Unused Grant Award Calculation							

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

Description	008	009	010	011	012	013	014
(line 4 minus line 9)	0.00	197,627.33	0.00	0.00	0.00	0.00	2,199.24
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,400.00	27,372.67	22,400.00	94,222.00	122,767.05	204,411.71	177,800.76

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

Description	015	016	017	018	019	020	021
LOCAL PROGRAM NAME	STRONG WORK	STRONG WORK	STRONG WORK	AMERICAN HEART ASSOCIATION	CO DIGITAL PROMISE VERIZON	IPI	SCHOOL READINESS
RESOURCE CODE	9388-4	9388-5	9388-6	9515	9517	7422	9202
REVENUE OBJECT	8677	8677	8677	8699	8699	8590	8677
LOCAL DESCRIPTION (if any)						F09	F12
<b>AWARD</b>							
1. Prior Year Carry over	102,256.00			16.72	64,474.50	4,222.23	
2. a. Current Year Award	10,000.00	200,000.00	61,317.00		8,000.00		182,620.27
b. Other Adjustments				(16.72)			
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	10,000.00	200,000.00	61,317.00	(16.72)	8,000.00	0.00	182,620.27
3. Required Matching Funds/Other					29,344.88		
4. Total Available Award							
(sum lines 1, 2c, & 3)	112,256.00	200,000.00	61,317.00	0.00	101,819.38	4,222.23	182,620.27
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	71,579.20			16.72	64,474.50	4,222.23	
6. Cash Received in Current Year	40,676.80	140,000.00	42,921.90	(16.72)			182,620.27
7. Contributed Matching Funds					29,344.88		
8. Total Available (sum lines 5, 6, & 7)	112,256.00	140,000.00	42,921.90	0.00	93,819.38	4,222.23	182,620.27
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	112,256.00				101,819.38	4,222.23	182,620.27
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	112,256.00	0.00	0.00	0.00	101,819.38	4,222.23	182,620.27
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	140,000.00	42,921.90	0.00	(8,000.00)	0.00	0.00
a. Unearned Revenue		140,000.00	42,921.90				
b. Accounts Payable							
c. Accounts Receivable					8,000.00		

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

Description	015	016	017	018	019	020	021
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	200,000.00	61,317.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	112,256.00	0.00	0.00	0.00	72,474.50	4,222.23	182,620.27

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

Description	022	023	
LOCAL PROGRAM NAME	ONE OC STEM	OC COMMUNITY	TOTAL
RESOURCE CODE	9523	9603	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)	F12	F12	
<b>AWARD</b>			
1. Prior Year Carry over			1,859,341.84
2. a. Current Year Award	300.00	4,335.52	1,206,834.79
b. Other Adjustments			(16.72)
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	300.00	4,335.52	1,206,818.07
3. Required Matching Funds/Other			29,863.61
4. Total Available Award			
(sum lines 1, 2c, & 3)	300.00	4,335.52	3,096,023.52
<b>REVENUES</b>			
5. Unearned Revenue Deferred from Prior Year	300.00	4,335.52	1,416,530.97
6. Cash Received in Current Year			1,045,335.93
7. Contributed Matching Funds			29,863.61
8. Total Available (sum lines 5, 6, & 7)	300.00	4,335.52	2,491,730.51
<b>EXPENDITURES</b>			
9. Donor-Authorized Expenditures		4,335.52	1,484,043.15
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	0.00	4,335.52	1,484,043.15
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	300.00	0.00	1,007,687.36
a. Unearned Revenue	300.00		1,062,306.70
b. Accounts Payable			0.00
c. Accounts Receivable			54,619.34
14. Unused Grant Award Calculation			

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

Description	022	023	
(line 4 minus line 9)	300.00	0.00	1,611,980.37
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	4,335.52	1,454,179.54

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	COVID	CD ARP CA-COVID	FED & STATE SC LUNCH PROGRAM	STATE MEAL	COVID CARES	SNP COVID	SUPPLY CHAIN ASSISTANT FUNDS
FEDERAL CATALOG NUMBER			10.555	23165		23165	15655
RESOURCE CODE	5058	5059	5310	5310	5316	5465	5466
REVENUE OBJECT	8290	8290	8xxx		8223/8225	8225	8220
LOCAL DESCRIPTION (if any )	F12	F12	F13	F13	F13	F13	F13
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance	90,405.00	106,200.00	4,772,264.28		23,454.75	132,747.68	
2. a. Current Year Award			14,611,780.28				1,428,458.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	14,611,780.28	0.00	0.00	0.00	1,428,458.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	90,405.00	106,200.00	19,384,044.56	0.00	23,454.75	132,747.68	1,428,458.00
<b>REVENUES</b>							
5. Cash Received in Current Year			12,433,569.67				619,466.55
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	2,178,210.61	0.00	0.00	0.00	808,991.45
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	2,178,210.61	0.00	0.00	0.00	808,991.45
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	14,611,780.28	0.00	0.00	0.00	1,428,458.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	81,734.89	68,550.41	12,052,155.50			13,481.18	
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							



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

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	81,734.89	68,550.41	12,052,155.50	0.00	0.00	13,481.18	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	8,670.11	37,649.59	7,331,889.06	0.00	23,454.75	119,266.50	1,428,458.00

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

Description	
FEDERAL PROGRAM NAME	<b>TOTAL</b>
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Restricted	
Ending Balance	5,125,071.71
2. a. Current Year Award	16,040,238.28
b. Other Adjustments	0.00
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	16,040,238.28
3. Required Matching Funds/Other	0.00
4. Total Available Award	
(sum lines 1, 2c, & 3)	21,165,309.99
<b>REVENUES</b>	
5. Cash Received in Current Year	13,053,036.22
6. Amounts Included in Line 5 for	
Prior Year Adjustments	0.00
7. a. Accounts Receivable	
(line 2c minus lines 5 & 6)	2,987,202.06
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable	
(line 7a minus line 7b)	2,987,202.06
8. Contributed Matching Funds	0.00
9. Total Available	
(sum lines 5, 7c, & 8)	16,040,238.28
<b>EXPENDITURES</b>	
10. Donor-Authorized Expenditures	12,215,921.98
11. Non Donor-Authorized	
Expenditures	0.00
12. Total Expenditures	
(line 10 plus line 11)	12,215,921.98

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

Description	
RESTRICTED ENDING BALANCE	
13. Current Year	
(line 4 minus line 10)	8,949,388.01

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ELOP	ED EFF BG	LOTTERY - INST. MAT	CA CSPP - IMPLEMENTATION	SPECIAL ED	SPED DISPUTE	SPED LEARNING RECOVERY
RESOURCE CODE	2600	6266	6300	6332	6500	6536	6537
REVENUE OBJECT	8590	8590	8560	8590	8311/ 8319	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance	4,566,241.73	7,226,693.96				421,257.00	1,594,259.88
2. a. Current Year Award	12,070,137.00		2,429,809.88	3,200,000.00	21,495,100.00		
b. Other Adjustments					(68,151.00)		
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	12,070,137.00	0.00	2,429,809.88	3,200,000.00	21,426,949.00	0.00	0.00
3. Required Matching Funds/Other					19,338,357.43		
4. Total Available Award							
(sum lines 1, 2c, & 3)	16,636,378.73	7,226,693.96	2,429,809.88	3,200,000.00	40,765,306.43	421,257.00	1,594,259.88
<b>REVENUES</b>							
5. Cash Received in Current Year	12,070,137.00		1,733,722.69	2,880,000.00	21,426,949.00		
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	696,087.19	320,000.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	696,087.19	320,000.00	0.00	0.00	0.00
8. Contributed Matching Funds					19,338,357.43		
9. Total Available							
(sum lines 5, 7c, & 8)	12,070,137.00	0.00	2,429,809.88	3,200,000.00	40,765,306.43	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	7,683,232.76	1,424,873.28		1,441,280.29	40,765,306.43	421,257.00	1,594,259.88
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	7,683,232.76	1,424,873.28	0.00	1,441,280.29	40,765,306.43	421,257.00	1,594,259.88

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

Description	001	002	003	004	005	006	007
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	8,953,145.97	5,801,820.68	2,429,809.88	1,758,719.71	0.00	0.00	0.00

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	MENTAL HEALTH	SPED EARLY INTER PRESCHOOL	ARTS, MUSIC, & I.M	EEF	RESTRICTED LOTTERY	SPECIAL EDUCATION	SPECIAL ED DISPUTE
RESOURCE CODE	6546	6547	6762	6266	6300	6500	6537
REVENUE OBJECT	8590	8590	8590	8590	8560	8792	8590
LOCAL DESCRIPTION (if any)				F09	F09	F09	F09
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance				199,134.00	140,276.74		2,881.00
2. a. Current Year Award	1,706,455.00	1,387,308.00	14,779,669.00		108,756.75	942,892.50	
b. Other Adjustments			(827,661.00)		3,759.71		
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,706,455.00	1,387,308.00	13,952,008.00	0.00	112,516.46	942,892.50	0.00
3. Required Matching Funds/Other						380,079.23	
4. Total Available Award (sum lines 1, 2c, & 3)	1,706,455.00	1,387,308.00	13,952,008.00	199,134.00	252,793.20	1,322,971.73	2,881.00
<b>REVENUES</b>							
5. Cash Received in Current Year	1,706,455.00	1,387,308.00	7,389,835.00		79,490.86	942,892.50	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	6,562,173.00	0.00	33,025.60	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	6,562,173.00	0.00	33,025.60	0.00	0.00
8. Contributed Matching Funds						380,079.23	
9. Total Available (sum lines 5, 7c, & 8)	1,706,455.00	1,387,308.00	13,952,008.00	0.00	112,516.46	1,322,971.73	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	1,706,455.00	1,387,308.00		29,588.06	89,899.46	1,322,971.73	2,881.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,706,455.00	1,387,308.00	0.00	29,588.06	89,899.46	1,322,971.73	2,881.00

Description	008	009	010	011	012	013	014
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	0.00	0.00	13,952,008.00	169,545.94	162,893.74	0.00	0.00



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

Description	015	016	017	018	019	
STATE PROGRAM NAME	SE MENTAL HEALTH	ARTS & MUSIC BLOCK GRANT	ADULT EDUCATION BLOCK GRANT	CDC		<b>TOTAL</b>
RESOURCE CODE	6546	6762	6391	6130		
REVENUE OBJECT	8590	8590	8590	8990/8660		
LOCAL DESCRIPTION (if any)	F09	F09	F11	F12		
<b>AWARD</b>						
1. Prior Year Restricted						
Ending Balance	9,263.19		1,848.50	330,227.93		14,492,083.93
2. a. Current Year Award	78,695.00	665,006.00	8,084.00			58,871,913.13
b. Other Adjustments						(892,052.29)
c. Adj Curr Yr Award (sum lines 2a & 2b)	78,695.00	665,006.00	8,084.00	0.00	0.00	57,979,860.84
3. Required Matching Funds/Other						19,718,436.66
4. Total Available Award (sum lines 1, 2c, & 3)	87,958.19	665,006.00	9,932.50	330,227.93	0.00	92,190,381.43
<b>REVENUES</b>						
5. Cash Received in Current Year	61,165.00	352,228.00	8,084.00			50,038,267.05
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	17,530.00	312,778.00	0.00	0.00	0.00	7,941,593.79
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	17,530.00	312,778.00	0.00	0.00	0.00	7,941,593.79
8. Contributed Matching Funds						19,718,436.66
9. Total Available (sum lines 5, 7c, & 8)	78,695.00	665,006.00	8,084.00	0.00	0.00	77,698,297.50
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures	45,705.46	14,562.88	7,209.45			57,936,790.68
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	45,705.46	14,562.88	7,209.45	0.00	0.00	57,936,790.68

Description	015	016	017	018	019	
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year						
(line 4 minus line 10)	42,252.73	650,443.12	2,723.05	330,227.93	0.00	34,253,590.75

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

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	KITCHEN INFRASTRUCTURE & TRAINING	CSE PD	COVID - 19	A - G COMP IMPROV	A - G LLMG	LEARNING REC BG	ETHNIC STUDIES
RESOURCE CODE	7032	7311	7388	7412	7413	7435	7810
REVENUE OBJECT	8520	8590	8590	8590	8590		8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance		168,366.25	365,688.39	1,041,662.00	390,515.00		219,820.00
2. a. Current Year Award	2,565,151.00					25,839,188.00	
b. Other Adjustments						(3,720,843.00)	
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	2,565,151.00	0.00	0.00	0.00	0.00	22,118,345.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	2,565,151.00	168,366.25	365,688.39	1,041,662.00	390,515.00	22,118,345.00	219,820.00
<b>REVENUES</b>							
5. Cash Received in Current Year	2,565,151.00					25,839,188.00	
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	(3,720,843.00)	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	(3,720,843.00)	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	2,565,151.00	0.00	0.00	0.00	0.00	22,118,345.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures		3,038.23		194,393.05	83,906.96		
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	0.00	3,038.23	0.00	194,393.05	83,906.96	0.00	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	2,565,151.00	165,328.02	365,688.39	847,268.95	306,608.04	22,118,345.00	219,820.00

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

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	RRM	AMER RES PLAN	PROJECT LEAD	OC STUDENT ADVOCATES - MH	VILLA PK OC HEALTH MASK CONTEST (STAPLES)	TECH REPLACEMENT PLAN (SP RESERVE)	PAR PROJECTS
RESOURCE CODE	8150	9020	9203	9221	9508	9545	9600
REVENUE OBJECT	8980		8677	8677			
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance	2,682,094.12			4,000.00			
2. a. Current Year Award	13,827.33	20,000.00	20,000.00	800.00	11,000.00		
b. Other Adjustments				(2,000.00)			
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	13,827.33	20,000.00	20,000.00	(1,200.00)	11,000.00	0.00	0.00
3. Required Matching Funds/Other	10,110,677.85			455.05		1,278,985.00	593,350.00
4. Total Available Award							
(sum lines 1, 2c, & 3)	12,806,599.30	20,000.00	20,000.00	3,255.05	11,000.00	1,278,985.00	593,350.00
<b>REVENUES</b>							
5. Cash Received in Current Year		20,000.00	20,000.00	(2,000.00)	11,000.00		
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	13,827.33	0.00	0.00	800.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	13,827.33	0.00	0.00	800.00	0.00	0.00	0.00
8. Contributed Matching Funds	10,110,677.85			455.05		1,278,985.00	593,350.00
9. Total Available							
(sum lines 5, 7c, & 8)	10,124,505.18	20,000.00	20,000.00	(744.95)	11,000.00	1,278,985.00	593,350.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	9,493,072.67		6,805.32	2,455.05	8,394.22	1,140,726.61	116,817.03
11. Non Donor-Authorized							
Expenditures							

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

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	9,493,072.67	0.00	6,805.32	2,455.05	8,394.22	1,140,726.61	116,817.03
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	3,313,526.63	20,000.00	13,194.68	800.00	2,605.78	138,258.39	476,532.97

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

Description	015	016	017	018	019	020	021
LOCAL PROGRAM NAME	OHS HUBER TRUST	OCDE SEL	WHALE TAIL GRANT	LEA - MED	CANYON HS MPR PROJECT	COVID -19 RESPONSE	ELO-COVID
RESOURCE CODE	9602	9605	9610	9640	9699	7388	7425
REVENUE OBJECT	8699	8699	8699	8290	8590	8590	8590
LOCAL DESCRIPTION (if any )						F09	F09
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance	391,915.78			85,761.95		1,982.51	81,260.17
2. a. Current Year Award		47,000.00	19,572.00				
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	47,000.00	19,572.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other				221,725.13	300,000.00		
4. Total Available Award							
(sum lines 1, 2c, & 3)	391,915.78	47,000.00	19,572.00	307,487.08	300,000.00	1,982.51	81,260.17
<b>REVENUES</b>							
5. Cash Received in Current Year		22,776.34					
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	24,223.66	19,572.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	24,223.66	19,572.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds				221,725.13	300,000.00		
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	47,000.00	19,572.00	221,725.13	300,000.00	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	29,430.59	22,745.63		307,487.08	101,012.81	1,982.51	66,436.57
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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

Description	015	016	017	018	019	020	021
(line 10 plus line 11)	29,430.59	22,745.63	0.00	307,487.08	101,012.81	1,982.51	66,436.57
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	362,485.19	24,254.37	19,572.00	0.00	198,987.19	0.00	14,823.60



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

Description	022	023	024	025	026	027	028
LOCAL PROGRAM NAME	ELO-COVID	LEARNING RECOVERY BLOCK GRANT	ADULT EDUCATION BLOCK GRANT	CHILD CARE	CCL COVID STIPEND	QR&I	QR&I
RESOURCE CODE	7426	7435	9254	9080	9085	9216-0	9216-1
REVENUE OBJECT	8590	8590	8677	8660/8673	8677	8677	8677
LOCAL DESCRIPTION (if any)	F09	F09	F11	F12	F12	F12	F12
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance	28,975.05		3,032.18	789,604.15	1,889.38		
2. a. Current Year Award		396,336.00	1,272.12	6,171,144.63		98,000.00	73,500.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	396,336.00	1,272.12	6,171,144.63	0.00	98,000.00	73,500.00
3. Required Matching Funds/Other		(57,072.00)					
4. Total Available Award							
(sum lines 1, 2c, & 3)	28,975.05	339,264.00	4,304.30	6,960,748.78	1,889.38	98,000.00	73,500.00
<b>REVENUES</b>							
5. Cash Received in Current Year		339,264.00	1,272.12	6,172,664.11		98,000.00	73,500.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	57,072.00	0.00	(1,519.48)	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	57,072.00	0.00	(1,519.48)	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	396,336.00	1,272.12	6,171,144.63	0.00	98,000.00	73,500.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	28,975.05			4,201,840.00		11,251.75	52,911.97
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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

Description	022	023	024	025	026	027	028
(line 10 plus line 11)	28,975.05	0.00	0.00	4,201,840.00	0.00	11,251.75	52,911.97
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	0.00	339,264.00	4,304.30	2,758,908.78	1,889.38	86,748.25	20,588.03

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

Description	029	030	031	032	033	034	035
LOCAL PROGRAM NAME	QR&I	QR&I	QR&I	QR&I	QR&I	QR&I	KITCHEN UPGRADE
RESOURCE CODE	9216-2	9216-3	9216-5	9216-6	9216-8	9216-9	7028
REVENUE OBJECT	8677	8677	8677	8677	8677	8677	8520
LOCAL DESCRIPTION (if any )	F12	F12	F12	F12	F12	F12	F13
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance							25,000.00
2. a. Current Year Award	86,000.00	87,000.00	249.51	27,464.35	103,278.73	111,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	86,000.00	87,000.00	249.51	27,464.35	103,278.73	111,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	86,000.00	87,000.00	249.51	27,464.35	103,278.73	111,000.00	25,000.00
<b>REVENUES</b>							
5. Cash Received in Current Year	86,000.00	87,000.00	249.51	27,464.35	103,278.73	111,000.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	86,000.00	87,000.00	249.51	27,464.35	103,278.73	111,000.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures			249.51	5,845.35	76,913.86		25,000.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

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

Description	029	030	031	032	033	034	035
(line 10 plus line 11)	0.00	0.00	249.51	5,845.35	76,913.86	0.00	25,000.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	86,000.00	87,000.00	0.00	21,619.00	26,364.87	111,000.00	0.00

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

Description		036
LOCAL PROGRAM NAME	KITCHEN TRAINING	TOTAL
RESOURCE CODE	7029	
REVENUE OBJECT	8520	
LOCAL DESCRIPTION (if any)	F13	
<b>AWARD</b>		
1. Prior Year Restricted		
Ending Balance	165,347.00	6,446,913.93
2. a. Current Year Award		35,691,783.67
b. Other Adjustments		(3,722,843.00)
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	31,968,940.67
3. Required Matching Funds/Other		12,448,121.03
4. Total Available Award		
(sum lines 1, 2c, & 3)	165,347.00	50,863,975.63
<b>REVENUES</b>		
5. Cash Received in Current Year		35,575,808.16
6. Amounts Included in Line 5 for		
Prior Year Adjustments		0.00
7. a. Accounts Receiv able		
(line 2c minus lines 5 & 6)	0.00	(3,606,867.49)
b. Noncurrent Accounts		
Receiv able		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	0.00	(3,606,867.49)
8. Contributed Matching Funds		12,505,193.03
9. Total Available		
(sum lines 5, 7c, & 8)	0.00	44,474,133.70
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	7,930.01	15,989,621.83
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		

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

Description		036	
(line 10 plus line 11)		7,930.01	15,989,621.83
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year			
(line 4 minus line 10)		157,416.99	34,874,353.80

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	143,471,580.81	301	173,431.86	303	143,298,148.95	305	2,819,994.39		307	140,478,154.56	309
2000 - Classified Salaries	52,062,360.68	311	74,010.19	313	51,988,350.49	315	6,461,868.38		317	45,526,482.11	319
3000 - Employee Benefits	92,982,583.43	321	3,521,396.70	323	89,461,186.73	325	4,035,728.89		327	85,425,457.84	329
4000 - Books, Supplies Equip Replace. (6500)	15,290,992.00	331	154,033.69	333	15,136,958.31	335	3,152,678.03		337	11,984,280.28	339
5000 - Services. . & 7300 - Indirect Costs	41,663,918.63	341	73,197.42	343	41,590,721.21	345	3,950,751.51		347	37,639,969.70	349
TOTAL					341,475,365.69	365	TOTAL			321,054,344.49	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	112,016,423.69 375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	10,854,539.39 380
3. STRS. . . . .	3101 & 3102	30,460,922.86 382
4. PERS. . . . .	3201 & 3202	2,584,122.57 383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	2,429,780.32 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	15,603,966.63 385
7. Unemployment Insurance. . . . .	3501 & 3502	619,347.17 390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	1,911,213.01 392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	1,099,658.95 393

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	177,579,974.59	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). . . . .	22,235.34	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	177,557,739.25	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	55.30%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.30%	
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). . . . .	321,054,344.49	
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			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	17,195,278.00		17,195,278.00		4,249,660.00	12,945,618.00	6,075,618.00
Leases Payable	4,424,197.00		4,424,197.00		775,875.00	3,648,322.00	839,427.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	7,857,323.00		7,857,323.00		1,964,331.00	5,892,992.00	1,964,331.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	60,835,000.00		60,835,000.00		2,265,000.00	58,570,000.00	2,310,000.00
Compensated Absences Payable	4,696,115.97		4,696,115.97	353,916.98		5,050,032.95	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	95,007,913.97	0.00	95,007,913.97	353,916.98	9,254,866.00	86,106,964.95	11,189,376.00
<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	380,840,227.34
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	34,336,708.82
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	155,255.33
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	5,391,354.54
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	5,327,550.98
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	8,100,172.69
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	474,882.49
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	429,492.65

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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				19,878,708.68
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				326,624,809.84
<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)				23,043.54
B. Expenditures per ADA (Line I.E divided by Line II.A)				14,174.25

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.)	297,002,539.94	12,730.22
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)	297,002,539.94	12,730.22
B. Required effort (Line A.2 times 90%)	267,302,285.95	11,457.20
C. Current year expenditures (Line I.E and Line II.B)	326,624,809.84	14,174.25
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> <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>	MOE Met	
	0.00%	0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
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> 2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2021-22 Actual			2022-23 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	185,210,855.41		185,210,855.41			202,168,753.02
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	23,316.22		23,316.22			23,043.54
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2021-22			Adjustments to 2022-23		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above e)						
<b>B. CURRENT YEAR GANN ADA</b> 2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)	2022-23 P2 Report			2023-24 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	21,988.93		21,988.93	21,678.99		21,678.99
2. Total Charter Schools ADA (Form A, Line C9)	1,054.61		1,054.61	1,038.70		1,038.70
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			23,043.54			22,717.69
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2022-23 Actual			2023-24 Budget		
1. Homeowners' Exemption (Object 8021)	743,443.01		743,443.01	743,443.00		743,443.00
2. Timber Yield Tax (Object 8022)	.15		.15	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)	167,796,251.73		167,796,251.73	169,602,955.00		169,602,955.00
5. Unsecured Roll Taxes (Object 8042)	4,932,935.14		4,932,935.14	5,106,710.00		5,106,710.00
6. Prior Years' Taxes (Object 8043)	2,850,097.80		2,850,097.80	2,856,682.00		2,856,682.00
7. Supplemental Taxes (Object 8044)	6,618,158.06		6,618,158.06	5,930,610.00		5,930,610.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	5,912,249.00		5,912,249.00	6,021,373.00		6,021,373.00

	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)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	20,582,395.84		20,582,395.84	21,902,444.00		21,902,444.00
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)	209,435,530.73	0.00	209,435,530.73	212,164,217.00	0.00	212,164,217.00
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)	209,435,530.73	0.00	209,435,530.73	212,164,217.00	0.00	212,164,217.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,874,559.71			2,958,890.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	10,116,606.17		10,116,606.17	10,806,572.00		10,806,572.00
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)	10,116,606.17	0.00	12,991,165.88	10,806,572.00	0.00	13,765,462.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	86,027,032.00		86,027,032.00	102,522,987.00		102,522,987.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	331,912.00		331,912.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	86,358,944.00	0.00	86,358,944.00	102,522,987.00	0.00	102,522,987.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	448,986,630.70		448,986,630.70	403,925,937.00		403,925,937.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	6,175,057.12		6,175,057.12	1,050,000.00		1,050,000.00

	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)			185,210,855.41			202,168,753.02
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9883			0.9859
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			196,863,701.98			208,167,900.51
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			209,435,530.73			212,164,217.00
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)			2,765,224.80			2,726,122.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			419,337.13			9,769,145.51
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,765,224.80			9,769,145.51
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])			2,959,163.37			578,416.35
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			212,394,694.10			212,742,633.35
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)			2,765,224.80			9,190,729.15
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			212,394,694.10			
b. State Subventions (Line D8)			2,765,224.80			
c. Less: Excluded Appropriations (Line C23)			12,991,165.88			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			202,168,753.02			
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4)			5,305,051.04			
<b>SUMMARY</b>						
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			202,168,753.02			208,167,900.51
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			202,168,753.02			



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**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) 8,762,615.25
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) 285,048,963.21

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.07%

**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) 10,805,767.43
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 2,631,633.68

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	27,800.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,009,685.70
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	14,474,886.81
9. Carry-Forward Adjustment (Part IV, Line F)	865,108.98
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	15,339,995.78
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	204,169,711.13
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	51,979,357.27
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	33,318,982.30
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,720,981.24
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	155,255.33
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)	3,161,031.56
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)	52,434.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	55,405.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	31,879,099.25
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	4,050,523.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,505.17
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,590,589.73
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,735,585.25
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)	343,876,460.23
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.21%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	4.46%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	14,474,886.81
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	557,932.33
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 (4.12%) times Part III, Line B19); zero if negative	865,108.98
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.12%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.12%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	865,108.98
<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>	865,108.98

				Approved indirect cost rate:	4.12%
				Highest rate used in any program:	4.12%
Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used	
01	2600	2,655,988.58	109,426.73	4.12%	
01	3010	5,512,072.34	227,097.38	4.12%	
01	3212	1,138,832.89	46,919.92	4.12%	
01	3213	8,995,162.93	370,600.71	4.12%	
01	3225	130,665.39	5,383.41	4.12%	
01	3305	519,438.02	21,400.85	4.12%	
01	3306	7,888.97	325.03	4.12%	
01	3308	42,464.46	1,749.54	4.12%	
01	3310	5,303,458.99	218,502.52	4.12%	
01	3311	35,369.77	1,457.23	4.12%	
01	3315	125,706.88	5,179.12	4.12%	
01	3327	230,816.37	9,509.63	4.12%	
01	3345	178.50	7.35	4.12%	
01	3384	70,394.16	2,900.24	4.12%	
01	3385	102,511.54	4,198.46	4.10%	
01	3386	34,829.20	1,434.96	4.12%	
01	3395	21,877.49	901.35	4.12%	
01	3550	186,227.28	7,370.29	3.96%	
01	4035	659,475.28	27,170.38	4.12%	
01	4127	343,606.49	14,156.58	4.12%	
01	4201	64,409.04	2,653.65	4.12%	
01	4203	651,158.94	26,827.75	4.12%	
01	4510	19,369.01	797.99	4.12%	
01	5634	28,640.20	1,179.98	4.12%	
01	6010	310,501.57	12,792.63	4.12%	
01	6053	69,610.58	2,867.96	4.12%	
01	6266	855,270.87	35,237.16	4.12%	
01	6332	1,384,249.22	57,031.07	4.12%	
01	6387	758,480.30	31,249.39	4.12%	
01	6500	33,491,874.25	506,987.48	1.51%	
01	6520	302,175.37	12,449.63	4.12%	
01	6536	404,587.98	16,669.02	4.12%	
01	6537	1,200,147.33	49,446.19	4.12%	
01	6546	1,329,493.83	54,775.15	4.12%	
01	6547	1,332,412.60	54,895.40	4.12%	
01	7220	81,493.95	3,278.82	4.02%	
01	7311	2,918.00	120.23	4.12%	

01	7370	38,503.66	1,586.34	4.12%
01	7412	186,700.97	7,692.08	4.12%
01	7413	80,586.78	3,320.18	4.12%
01	7422	281,740.05	11,607.69	4.12%
01	8150	8,611,195.19	354,781.24	4.12%
01	9010	1,719,678.93	8,944.84	0.52%
09	3215	2,857.28	117.21	4.10%
09	3310	236,003.15	9,723.33	4.12%
09	6266	28,417.27	1,170.79	4.12%
09	6500	989,744.87	40,777.49	4.12%
09	6546	43,896.91	1,808.55	4.12%
09	6762	13,986.63	576.25	4.12%
09	7388	1,904.06	78.45	4.12%
09	7422	4,055.16	167.07	4.12%
11	6391	6,924.17	285.28	4.12%
12	5058	78,500.66	3,234.23	4.12%
12	5059	65,837.89	2,712.52	4.12%
12	6105	2,057,644.05	84,774.94	4.12%
12	9010	4,354,080.13	179,388.10	4.12%
13	5310	5,702,655.24	234,949.42	4.12%

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		140,276.74	140,276.74
2. State Lottery Revenue	8560	5,078,619.66		2,542,326.34	7,620,946.00
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)		5,078,619.66	0.00	2,682,603.08	7,761,222.74
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	2,843,734.34		0.00	2,843,734.34
2. Classified Salaries	2000-2999	726,765.15		0.00	726,765.15
3. Employee Benefits	3000-3999	697,430.93		0.00	697,430.93
4. Books and Supplies	4000-4999	332,438.48		1,464,232.67	1,796,671.15
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	478,250.76			478,250.76
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		5,078,619.66	0.00	1,464,232.67	6,542,852.33
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	0.00	1,218,370.41	1,218,370.41
<b>D. COMMENTS:</b>					

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

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

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>	1,207,002.33	4,865,495.92	1,910,984.06	8,247,042.96	26,233,917.27	0.00	7,418,255.21
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	1,084.30	1,084.30	1,084.30	1,084.30	1,296.90	2.00	2,571.00
3100 Alternative Schools							
3200 Continuation Schools	10.80	10.80	10.80	10.80	13.08		
3300 Independent Study Centers	5.00	5.00	5.00	5.00	2.00		
3400 Opportunity Schools							
3550 Community Day Schools					4.00		
3700 Specialized Secondary Programs							
3800 Career Technical Education	33.12	33.12	33.12	33.12	6.00		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	213.88	213.88	213.88	213.88	100.00		100.00
6000 ROC/P							
<b>Other Goals</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	1,347.10	1,347.10	1,347.10	1,347.10	1,421.98	2.00	2,671.00



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	1,567,773.60	0.00	1,567,773.60	72,346.30		1,640,119.90
1110	Regular Education, K-12	224,230,026.76	44,131,036.42	268,361,063.18	12,383,758.35		280,744,821.53
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	2,528,094.86	371,434.89	2,899,529.75	133,801.36		3,033,331.11
3300	Independent Study Centers	1,168,920.81	97,140.20	1,266,061.01	58,423.50		1,324,484.51
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	137,784.85	73,795.46	211,580.31	9,763.56		221,343.87
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	5,974,409.88	509,739.29	6,484,149.17	299,216.79		6,783,365.96
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	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	58,987,092.55	4,699,551.51	63,686,644.06	2,938,876.46		66,625,520.52
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	467,020.78	0.00	467,020.78	21,551.09		488,571.87
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	163,646.01	0.00	163,646.01	7,551.59		171,197.60
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					81,485.64	81,485.64
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					4,207,408.26	4,207,408.26
----	Other Outgo					15,172,611.16	15,172,611.16
<b>Other Funds ----</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	851,309.92		851,309.92
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(505,344.49)		(505,344.49)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	295,224,770.10	49,882,697.77	345,107,467.87	16,271,254.43	19,461,505.06	380,840,227.36

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	1,151,058.11	406,030.37	0.00	5,630.16	0.00	0.00	0.00			5,054.96	0.00	1,567,773.60
1110	Regular Education, K-12	162,731,001.43	8,875,475.24	8,166,370.75	22,385,794.67	12,499,642.00	106,156.00	2,720,981.24			6,744,605.43	0.00	224,230,026.76
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,632,229.68	0.00	120,212.53	536,243.23	141,325.98	0.00	0.00			98,083.44	0.00	2,528,094.86
3300	Independent Study Centers	632,688.10	0.00	0.00	395,188.39	123,684.99	0.00	0.00			17,359.33	0.00	1,168,920.81
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	9,134.55	0.00	0.00	44,948.51	17,171.39	0.00	0.00			66,530.40	0.00	137,784.85
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	5,075,791.32	247,614.73	5,382.74	251,100.97	394,520.12	0.00	0.00			0.00	0.00	5,974,409.88
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
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	46,589,605.59	3,343,896.81	157,553.49	0.00	2,967,715.41	5,928,321.25	0.00			0.00	0.00	58,987,092.55
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	235,023.05	22,918.73	0.00	0.00	209,079.00	0.00	0.00	0.00	0.00	0.00	0.00	467,020.78
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		155,255.33	0.00	8,390.68	0.00	163,646.01
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>		218,056,531.83	12,895,935.88	8,449,519.51	23,618,905.93	16,353,138.89	6,034,477.25	2,720,981.24	155,255.33	0.00	6,940,024.24	0.00	295,224,770.10

\* 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	13,064,181.24	23,926,333.22	7,140,521.96	44,131,036.42
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	130,123.73	241,311.16	0.00	371,434.89
3300	Independent Study Centers	60,242.47	36,897.73	0.00	97,140.20
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	73,795.46	0.00	73,795.46
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	399,046.10	110,693.19	0.00	509,739.29
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	2,576,931.74	1,844,886.52	277,733.25	4,699,551.51
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>		16,230,525.28	26,233,917.28	7,418,255.21	49,882,697.77

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)	3,161,031.56
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	27,800.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	10,858,201.43
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,729,565.93
5	Total Central Administration Costs in General Fund and Charter Schools Funds	16,776,598.92
<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)	295,224,770.10
2	Total Allocated Costs (from Form PCR, Column 2, Total)	49,882,697.77
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	345,107,467.87
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	7,505.17
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	6,590,589.73
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	11,850,136.09
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	18,448,230.99
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	363,555,698.86
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	4.61%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	81,485.64				81,485.64
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			4,207,408.26		4,207,408.26
Other Outgo (Objects 1000 - 7999)				15,172,611.16	15,172,611.16
<b>Total Other Costs</b>	81,485.64	0.00	4,207,408.26	15,172,611.16	19,461,505.06

Description	2022-23 Actual	2023-24 Budget	% Diff.
SELPA Name: (BM)			
Date allocation plan approved by SELPA governance:			
<b>I. TOTAL SELPA REVENUES</b>			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Mental Health Apportionment			0.00%
J. Federal IDEA Local Assistance Grants - Preschool			0.00%
K. Federal IDEA - Section 619 Preschool			0.00%
L. Other Federal Discretionary Grants			0.00%
M. Other Adjustments			0.00%
N. Total SELPA Revenues (Sum lines H through M)	0.00	0.00	0.00%
<b>II. ALLOCATION TO SELPA MEMBERS</b>			
Orange Unified (BM00)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N )	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

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

30 66621 0000000  
Report SEMA  
D8A3F9ZP1C(2022-23)

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>								3,370.00
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	534,442.63	0.00	1,351,418.33	0.00	537,672.59	19,791,861.48		22,215,395.03
2000-2999	Classified Salaries	388,276.09	0.00	447.72	0.00	353,835.39	11,508,242.84		12,250,802.04
3000-3999	Employee Benefits	398,209.56	0.00	565,923.54	394.00	334,507.53	14,749,580.39		16,048,615.02
4000-4999	Books and Supplies	72,699.72	0.00	4,413.81	0.00	16,118.43	1,214,613.82		1,307,845.78
5000-5999	Services and Other Operating Expenditures	39,260.06	0.00	9,360.09	0.00	64,524.65	6,963,107.42		7,076,252.22
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	88,182.46		88,182.46
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	1,432,888.06	0.00	1,931,563.49	394.00	1,306,658.59	54,315,588.41	0.00	58,987,092.55
7310	Transfers of Indirect Costs	901.35	0.00	0.00	4,198.46	9,836.25	890,491.91		905,427.97
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	4,699,551.51							4,699,551.51
	Total Indirect Costs and PCR Allocations	4,700,452.86	0.00	0.00	4,198.46	9,836.25	890,491.91	0.00	5,604,979.48
	TOTAL COSTS	6,133,340.92	0.00	1,931,563.49	4,592.46	1,316,494.84	55,206,080.32	0.00	64,592,072.03
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	26,351.88	0.00	186,554.46	0.00	208,986.45	861,805.10		1,283,697.89
2000-2999	Classified Salaries	69,035.92	0.00	0.00	0.00	351,608.28	3,125,245.91		3,545,890.11
3000-3999	Employee Benefits	39,284.33	0.00	62,164.53	0.00	134,468.27	1,364,033.60		1,599,950.73
4000-4999	Books and Supplies	34,079.37	0.00	1,518.05	0.00	9,156.80	79,054.00		123,808.22
5000-5999	Services and Other Operating Expenditures	4,540.39	0.00	851.58	0.00	56,370.02	655,667.95		717,429.94
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	173,291.89	0.00	251,088.62	0.00	760,589.82	6,085,806.56	0.00	7,270,776.89
7310	Transfers of Indirect Costs	901.35	0.00	0.00	0.00	9,836.25	262,353.55		273,091.15
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	901.35	0.00	0.00	0.00	9,836.25	262,353.55	0.00	273,091.15
	TOTAL BEFORE OBJECT 8980	174,193.24	0.00	251,088.62	0.00	770,426.07	6,348,160.11	0.00	7,543,868.04
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								82,310.31
	TOTAL COSTS								7,461,557.73

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	508,090.75	0.00	1,164,863.87	0.00	328,686.14	18,930,056.38		20,931,697.14
2000-2999	Classified Salaries	319,240.17	0.00	447.72	0.00	2,227.11	8,382,996.93		8,704,911.93
3000-3999	Employee Benefits	358,925.23	0.00	503,759.01	394.00	200,039.26	13,385,546.79		14,448,664.29
4000-4999	Books and Supplies	38,620.35	0.00	2,895.76	0.00	6,961.63	1,135,559.82		1,184,037.56
5000-5999	Services and Other Operating Expenditures	34,719.67	0.00	8,508.51	0.00	8,154.63	6,307,439.47		6,358,822.28
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	88,182.46		88,182.46
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	1,259,596.17	0.00	1,680,474.87	394.00	546,068.77	48,229,781.85	0.00	51,716,315.66
7310	Transfers of Indirect Costs	0.00	0.00	0.00	4,198.46	0.00	628,138.36		632,336.82
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	4,699,551.51							4,699,551.51
	Total Indirect Costs and PCR Allocations	4,699,551.51	0.00	0.00	4,198.46	0.00	628,138.36	0.00	5,331,888.33
	TOTAL BEFORE OBJECT 8980	5,959,147.68	0.00	1,680,474.87	4,592.46	546,068.77	48,857,920.21	0.00	57,048,203.99
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								82,310.31
	TOTAL COSTS								57,130,514.30
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	362,292.52	0.00	626,231.69	0.00	0.00	0.00		988,524.21
2000-2999	Classified Salaries	925.65	0.00	0.00	0.00	0.00	3,390,604.75		3,391,530.40
3000-3999	Employee Benefits	115,107.36	0.00	203,818.89	0.00	0.00	2,014,019.57		2,332,945.82
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	5,832.67	609,262.62		615,095.29
5000-5999	Services and Other Operating Expenditures	13,221.24	0.00	2,227.91	0.00	0.00	23,675.08		39,124.23
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	88,182.46		88,182.46
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	491,546.77	0.00	832,278.49	0.00	5,832.67	6,125,744.48	0.00	7,455,402.41
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	491,546.77	0.00	832,278.49	0.00	5,832.67	6,125,744.48	0.00	7,455,402.41
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								82,310.31



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

30 66621 0000000  
Report SEMA  
D8A3F9ZP1C(2022-23)

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)								18,845,558.79
	TOTAL COSTS								26,383,271.51

\* 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)**

<b>2021-22 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
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	57,130,314.30	26,272,020.62
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)		
<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div>		
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)		
<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div>		
4. Enter any other adjustments, not included in Line 1 (explain below)		
<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div>		
5. 2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)	57,130,314.30	26,272,020.62

<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	3,206.00
2. Enter any adjustments not included in Line C1 (explain below)	
<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div>	
3. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)	3,206.00

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

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Report SEMA  
D8A3F9ZP1C(2022-23)

**SELPA:**        **Orange Unified (BM)**

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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
Total exempt reductions	0.00	0.00

**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)**

30 66621 0000000  
Report SEMA  
D8A3F9ZP1C(2022-23)

**SELPA:**      **Orange Unified (BM)**

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)	5,516,155.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3305 and 3310)	6,340,151.00		
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	827,423.25 (b)		

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

<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).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	827,423.25 (f)		

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



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

30 66621 0000000  
Report SEMA  
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**SELPA:**      **Orange Unified (BM)**

e. Per capita state and local expenditures (A2c/A2d)	16,952.67	17,819.81	(867.14)
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.			

**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2022-23	Comparison Year FY 2018-19	Difference
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	26,383,271.51	40,808,523.36	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		40,808,523.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	26,383,271.51	40,808,523.36	(14,425,251.85)

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

	Actual FY 2022-23	Comparison Year FY 2017-18	Difference
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 local expenditures only .			
a. Expenditures paid from local sources	26,383,271.51	40,757,779.87	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		40,757,779.87	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	26,383,271.51	40,757,779.87	
b. Special education unduplicated pupil count	3,370.00	3,339.00	
c. Per capita local expenditures(B2a/ B2b)	7,828.86	12,206.58	(4,377.72)

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 .

**Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.**

Sue Singh, Ed. D.

Contact Name

714-628-5550

Telephone Number

Orange Unified  
Orange County

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

30 66621 0000000  
Report SEMA  
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SELPA: Orange Unified (BM)

Chief Executive Officer-SELPA/Special Education

Title

ssingh@orangeusd.org

Email Address

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

SELPA:

Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	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			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00



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

SELPA:

Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	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>				0.00

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

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

30 66621 0000000  
Report SEMB  
D8A3F9ZP1C(2022-23)

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>								3,370.00
	<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	482,809.00	0.00	1,883,740.00	0.00	733,319.00	21,778,732.00		24,878,600.00
2000-2999	Classified Salaries	457,179.00	0.00	51,473.00	0.00	415,876.00	13,572,088.00		14,496,616.00
3000-3999	Employee Benefits	466,911.00	0.00	791,509.00	1,322.00	441,277.00	15,498,005.00		17,199,024.00
4000-4999	Books and Supplies	8,707.00	0.00	0.00	0.00	17,647.00	697,610.00		723,964.00
5000-5999	Services and Other Operating Expenditures	69,975.00	0.00	1,910.00	0.00	12,347.00	5,557,882.00		5,642,114.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,485,581.00	0.00	2,728,632.00	1,322.00	1,620,466.00	57,104,317.00	0.00	62,940,318.00
7310	Transfers of Indirect Costs	619.00	0.00	0.00	4,094.00	5,061.00	1,995,492.00		2,005,266.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	619.00	0.00	0.00	4,094.00	5,061.00	1,995,492.00	0.00	2,005,266.00
	TOTAL COSTS	1,486,200.00	0.00	2,728,632.00	5,416.00	1,625,527.00	59,099,809.00	0.00	64,945,584.00
	<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>								
1000-1999	Certificated Salaries	463,776.00	0.00	1,722,881.00	0.00	533,489.00	21,482,949.00		24,203,095.00
2000-2999	Classified Salaries	457,179.00	0.00	51,473.00	0.00	12,146.00	10,727,749.00		11,248,547.00
3000-3999	Employee Benefits	461,915.00	0.00	737,769.00	1,322.00	311,822.00	14,361,232.00		15,874,060.00
4000-4999	Books and Supplies	2,165.00	0.00	0.00	0.00	17,647.00	659,314.00		679,126.00
5000-5999	Services and Other Operating Expenditures	69,975.00	0.00	1,910.00	0.00	11,386.00	5,493,982.00		5,577,253.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,455,010.00	0.00	2,514,033.00	1,322.00	886,490.00	52,725,226.00	0.00	57,582,081.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	4,094.00	0.00	1,787,747.00		1,791,841.00
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	4,094.00	0.00	1,787,747.00	0.00	1,791,841.00
	TOTAL BEFORE OBJECT 8980	1,455,010.00	0.00	2,514,033.00	5,416.00	886,490.00	54,512,973.00	0.00	59,373,922.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								(569,754.00)
	TOTAL COSTS								58,804,168.00
	<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)

30 66621 0000000  
Report SEMB  
D8A3F9ZP1C(2022-23)

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	383,140.00	0.00	725,474.00	0.00	0.00	0.00		1,108,614.00
2000-2999	Classified Salaries	0.00	0.00	3,500.00	0.00	0.00	2,948,939.00		2,952,439.00
3000-3999	Employee Benefits	121,769.00	0.00	244,407.00	0.00	0.00	1,798,165.00		2,164,341.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	560,720.00		560,720.00
5000-5999	Services and Other Operating Expenditures	32,474.00	0.00	1,400.00	0.00	0.00	197,478.00		231,352.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	537,383.00	0.00	974,781.00	0.00	0.00	5,505,302.00	0.00	7,017,466.00
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	537,383.00	0.00	974,781.00	0.00	0.00	5,505,302.00	0.00	7,017,466.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								(569,754.00)
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)								26,025,999.00
	TOTAL COSTS								32,473,711.00

\* 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>									3,370.00
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	534,442.63	0.00	1,351,418.33	0.00	537,672.59	19,791,861.48	0.00		22,215,395.03
2000-2999	Classified Salaries	388,276.09	0.00	447.72	0.00	353,835.39	11,508,242.84	0.00		12,250,802.04
3000-3999	Employee Benefits	398,209.56	0.00	565,923.54	394.00	334,507.53	14,749,580.39	0.00		16,048,615.02
4000-4999	Books and Supplies	72,699.72	0.00	4,413.81	0.00	16,118.43	1,214,613.82	0.00		1,307,845.78
5000-5999	Services and Other Operating Expenditures	39,260.06	0.00	9,360.09	0.00	64,524.65	6,963,107.42	0.00		7,076,252.22
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	88,182.46	0.00		88,182.46
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,432,888.06	0.00	1,931,563.49	394.00	1,306,658.59	54,315,588.41	0.00	0.00	58,987,092.55
7310	Transfers of Indirect Costs	901.35	0.00	0.00	4,198.46	9,836.25	890,491.91	0.00		905,427.97
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)	4,699,551.51								4,699,551.51
	Total Indirect Costs	901.35	0.00	0.00	4,198.46	9,836.25	890,491.91	0.00	0.00	905,427.97
	TOTAL COSTS	1,433,789.41	0.00	1,931,563.49	4,592.46	1,316,494.84	55,206,080.32	0.00	0.00	59,892,520.52
	<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	26,351.88	0.00	186,554.46	0.00	208,986.45	861,805.10	0.00		1,283,697.89
2000-2999	Classified Salaries	69,035.92	0.00	0.00	0.00	351,608.28	3,125,245.91	0.00		3,545,890.11
3000-3999	Employee Benefits	39,284.33	0.00	62,164.53	0.00	134,468.27	1,364,033.60	0.00		1,599,950.73
4000-4999	Books and Supplies	34,079.37	0.00	1,518.05	0.00	9,156.80	79,054.00	0.00		123,808.22
5000-5999	Services and Other Operating Expenditures	4,540.39	0.00	851.58	0.00	56,370.02	655,667.95	0.00		717,429.94
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	173,291.89	0.00	251,088.62	0.00	760,589.82	6,085,806.56	0.00	0.00	7,270,776.89
7310	Transfers of Indirect Costs	901.35	0.00	0.00	0.00	9,836.25	262,353.55	0.00		273,091.15
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	901.35	0.00	0.00	0.00	9,836.25	262,353.55	0.00	0.00	273,091.15
	TOTAL BEFORE OBJECT 8980	174,193.24	0.00	251,088.62	0.00	770,426.07	6,348,160.11	0.00	0.00	7,543,868.04
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									82,310.31
	TOTAL COSTS									7,461,557.73

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	508,090.75	0.00	1,164,863.87	0.00	328,686.14	18,930,056.38	0.00		20,931,697.14
2000-2999	Classified Salaries	319,240.17	0.00	447.72	0.00	2,227.11	8,382,996.93	0.00		8,704,911.93
3000-3999	Employee Benefits	358,925.23	0.00	503,759.01	394.00	200,039.26	13,385,546.79	0.00		14,448,664.29
4000-4999	Books and Supplies	38,620.35	0.00	2,895.76	0.00	6,961.63	1,135,559.82	0.00		1,184,037.56
5000-5999	Services and Other Operating Expenditures	34,719.67	0.00	8,508.51	0.00	8,154.63	6,307,439.47	0.00		6,358,822.28
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	88,182.46	0.00		88,182.46
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,259,596.17	0.00	1,680,474.87	394.00	546,068.77	48,229,781.85	0.00	0.00	51,716,315.66
7310	Transfers of Indirect Costs	0.00	0.00	0.00	4,198.46	0.00	628,138.36	0.00		632,336.82
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)	4,699,551.51								4,699,551.51
	Total Indirect Costs	0.00	0.00	0.00	4,198.46	0.00	628,138.36	0.00	0.00	632,336.82
	TOTAL BEFORE OBJECT 8980	1,259,596.17	0.00	1,680,474.87	4,592.46	546,068.77	48,857,920.21	0.00	0.00	52,348,652.48
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									82,310.31
	TOTAL COSTS									52,430,962.79
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	362,292.52	0.00	626,231.69	0.00	0.00	0.00	0.00		988,524.21
2000-2999	Classified Salaries	925.65	0.00	0.00	0.00	0.00	3,390,604.75	0.00		3,391,530.40
3000-3999	Employee Benefits	115,107.36	0.00	203,818.89	0.00	0.00	2,014,019.57	0.00		2,332,945.82
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	5,832.67	609,262.62	0.00		615,095.29
5000-5999	Services and Other Operating Expenditures	13,221.24	0.00	2,227.91	0.00	0.00	23,675.08	0.00		39,124.23
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	88,182.46	0.00		88,182.46
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	491,546.77	0.00	832,278.49	0.00	5,832.67	6,125,744.48	0.00	0.00	7,455,402.41
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	491,546.77	0.00	832,278.49	0.00	5,832.67	6,125,744.48	0.00	0.00	7,455,402.41

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

30 66621 0000000  
**Report SEMB**  
**D8A3F9ZP1C(2022-23)**

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)									82,310.31
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)									18,845,558.79
	TOTAL COSTS									26,383,271.51

\* 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: Orange Unified (BM)**

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

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

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

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

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



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

30 66621 0000000  
Report SEMB  
D8A3F9ZP1C(2022-23)

SELPA: Orange Unified (BM)

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 v.s. 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 and/or PCRA 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

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.

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
64,945,584.00		
6,141,416.00		
58,804,168.00	57,130,514.30	
	57,130,514.30	
	0.00	
	0.00	
58,804,168.00	57,130,514.30	1,673,653.70

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
  - b. Less: Expenditures paid from federal sources
  - c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA 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
- e. Per capita state and local expenditures (A2c/A2d)

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.

Budgeted Amounts FY 2023-24	Comparison Year FY 2022-23	Difference
64,945,584.00		
6,141,416.00		
58,804,168.00	57,130,514.30	
	57,130,514.30	
	0.00	
	0.00	
58,804,168.00	57,130,514.30	
3,370.00	3,370.00	
17,449.31	16,952.67	496.63

### B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2023-24	FY 2018-2019	Difference
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	32,473,711.00	40,808,523.36	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		40,808,523.36	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	32,473,711.00	40,808,523.36	(8,334,812.36)
	If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only .			
		Budget	Comparison Year	
		FY 2023-24	FY 2017-18	Difference
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	32,473,711.00	40,757,779.87	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		40,757,779.87	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	32,473,711.00	40,757,779.87	
	b. Special education unduplicated pupil count	3,370.00	3,339.00	
	c. Per capita local expenditures (B2a/B2b)	9,636.12	12,206.58	(2,570.47)
	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 .			

**Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.**

Sue Singh, Ed. D

Contact Name

Chief Executive Officer, SELPA/Special Education

Title

714-628-5550

Telephone Number

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Email Address

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

SELPA:

Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
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 COSTS	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
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			0.00
	TOTAL COSTS	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)**

30 66621 0000000  
Report SEMB  
D8A3F9ZP1C(2022-23)

SELPA:

Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	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.

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	60,907.27	0.00	0.00	(505,344.49)				
Other Sources/Uses Detail					3,749,120.39	8,100,172.69		
Fund Reconciliation							6,521,844.27	124,771.15
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	833,359.93	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	2,453.42
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	285.28	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(974,286.87)	270,109.79	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	12,671.79
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	57,975.17	0.00	234,949.42	0.00				
Other Sources/Uses Detail					596.46	0.00		
Fund Reconciliation							42.45	189,007.26
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					3,538,032.96	3,749,120.39		
Fund Reconciliation							55,525.21	3,749,120.39

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	220.00	0.00						
Other Sources/Uses Detail					120,412.80	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	21,824.50	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	21,768.34
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4,297,414.00	120,412.80		
Fund Reconciliation							0.00	631.23
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	2,288,035.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							75,650.76	474.84
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					2,552,164.27			
Fund Reconciliation							0.00	2,552,164.27
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
TOTALS	974,286.87	(974,286.87)	505,344.49	(505,344.49)	14,257,740.88	14,257,740.88	6,653,062.69	6,653,062.69



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

			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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	274,599,786.81	0.00	274,599,786.81	291,978,131.00	0.00	291,978,131.00	6.3%
2) Federal Revenue		8100-8299	0.00	34,060,501.54	34,060,501.54	8,500.00	20,199,982.00	20,208,482.00	-40.7%
3) Other State Revenue		8300-8599	9,954,541.89	97,590,466.48	107,545,008.37	9,083,431.00	59,404,332.00	68,487,763.00	-36.3%
4) Other Local Revenue		8600-8799	15,119,265.75	3,412,733.99	18,531,999.74	7,481,381.00	2,847,915.00	10,329,296.00	-44.3%
5) TOTAL, REVENUES			299,673,594.45	135,063,702.01	434,737,296.46	308,551,443.00	82,452,229.00	391,003,672.00	-10.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	109,808,554.04	33,663,026.77	143,471,580.81	110,632,717.00	38,132,229.00	148,764,946.00	3.7%
2) Classified Salaries		2000-2999	35,687,282.16	16,375,078.52	52,062,360.68	36,018,382.00	20,963,967.00	56,982,349.00	9.5%
3) Employee Benefits		3000-3999	60,506,727.90	32,475,855.53	92,982,583.43	60,581,502.00	35,666,362.00	96,247,864.00	3.5%
4) Books and Supplies		4000-4999	8,372,258.64	6,918,733.36	15,290,992.00	6,741,942.00	6,792,976.00	13,534,918.00	-11.5%
5) Services and Other Operating Expenditures		5000-5999	19,556,111.97	22,613,151.15	42,169,263.12	23,730,352.00	21,667,172.00	45,397,524.00	7.7%
6) Capital Outlay		6000-6999	3,962,302.82	5,036,406.63	8,998,709.45	0.00	5,822,508.00	5,822,508.00	-35.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,578,531.19	735,400.92	6,313,932.11	4,859,462.00	1,209,959.00	6,069,421.00	-3.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,838,228.04)	2,332,883.55	(505,344.49)	(4,002,784.00)	3,736,350.00	(266,434.00)	-47.3%
9) TOTAL, EXPENDITURES			240,633,540.68	120,150,536.43	360,784,077.11	238,561,573.00	133,991,523.00	372,553,096.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			59,040,053.77	14,913,165.58	73,953,219.35	69,989,870.00	(51,539,294.00)	18,450,576.00	-75.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,749,120.39	0.00	3,749,120.39	3,747,710.00	0.00	3,747,710.00	0.0%
b) Transfers Out		7600-7629	8,100,172.69	0.00	8,100,172.69	7,951,461.00	0.00	7,951,461.00	-1.8%
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	(28,614,084.31)	28,614,084.31	0.00	(44,491,379.00)	44,491,379.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(32,965,136.61)	28,614,084.31	(4,351,052.30)	(48,695,130.00)	44,491,379.00	(4,203,751.00)	-3.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,074,917.16	43,527,249.89	69,602,167.05	21,294,740.00	(7,047,915.00)	14,246,825.00	-79.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	95,228,269.89	23,545,088.07	118,773,357.96	121,303,187.05	62,471,519.96	183,774,707.01	54.7%
b) Audit Adjustments		9793	0.00	(4,600,818.00)	(4,600,818.00)	0.00	0.00	0.00	-100.0%

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)			95,228,269.89	18,944,270.07	114,172,539.96	121,303,187.05	62,471,519.96	183,774,707.01	61.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,228,269.89	18,944,270.07	114,172,539.96	121,303,187.05	62,471,519.96	183,774,707.01	61.0%
2) Ending Balance, June 30 (E + F1e)			121,303,187.05	62,471,519.96	183,774,707.01	142,597,927.05	55,423,604.96	198,021,532.01	7.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	154,296.69	0.00	154,296.69	154,296.69	0.00	154,296.69	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	62,471,519.96	62,471,519.96	0.00	55,423,604.96	55,423,604.96	-11.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	84,414,762.00	0.00	84,414,762.00	104,547,471.00	0.00	104,547,471.00	23.8%
d) Assigned									
Other Assignments		9780	23,472,585.00	0.00	23,472,585.00	25,145,387.00	0.00	25,145,387.00	7.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,066,527.00	0.00	11,066,527.00	11,415,137.00	0.00	11,415,137.00	3.2%
Unassigned/Unappropriated Amount		9790	2,095,016.36	0.00	2,095,016.36	1,235,635.36	0.00	1,235,635.36	-41.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	123,360,689.23	50,819,184.95	174,179,874.18				
1) Fair Value Adjustment to Cash in County Treasury		9111	1,830,057.30	0.00	1,830,057.30				
b) in Banks		9120	37,634.11	0.00	37,634.11				
c) in Revolving Cash Account		9130	100,000.00	0.00	100,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	412,523.85	0.00	412,523.85				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	4,973,628.33	18,379,037.86	23,352,666.19				
4) Due from Grantor Government		9290	0.00	20,405.00	20,405.00				
5) Due from Other Funds		9310	6,521,844.27	0.00	6,521,844.27				
6) Stores		9320	154,296.69	0.00	154,296.69				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			137,390,673.78	69,218,627.81	206,609,301.59				
<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	15,962,715.58	2,480,002.22	18,442,717.80				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	124,771.15	0.00	124,771.15				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	4,267,105.63	4,267,105.63				
6) TOTAL, LIABILITIES			16,087,486.73	6,747,107.85	22,834,594.58				
<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)			121,303,187.05	62,471,519.96	183,774,707.01				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	78,542,869.00	0.00	78,542,869.00	94,757,248.00	0.00	94,757,248.00	20.6%
Education Protection Account State Aid - Current Year		8012	4,714,027.00	0.00	4,714,027.00	4,594,550.00	0.00	4,594,550.00	-2.5%
State Aid - Prior Years		8019	218,741.00	0.00	218,741.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	743,443.01	0.00	743,443.01	743,443.00	0.00	743,443.00	0.0%
Timber Yield Tax		8022	.15	0.00	.15	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	167,796,251.73	0.00	167,796,251.73	169,602,955.00	0.00	169,602,955.00	1.1%
Unsecured Roll Taxes		8042	4,932,935.14	0.00	4,932,935.14	5,106,710.00	0.00	5,106,710.00	3.5%
Prior Years' Taxes		8043	2,850,097.80	0.00	2,850,097.80	2,856,682.00	0.00	2,856,682.00	0.2%
Supplemental Taxes		8044	6,618,158.06	0.00	6,618,158.06	5,930,610.00	0.00	5,930,610.00	-10.4%
Education Revenue Augmentation Fund (ERAF)		8045	5,912,249.00	0.00	5,912,249.00	6,021,373.00	0.00	6,021,373.00	1.8%

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)	
Community Redevelopment Funds (SB 617/699/1992)		8047	18,108,609.92	0.00	18,108,609.92	19,346,917.00	0.00	19,346,917.00	6.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			290,437,381.81	0.00	290,437,381.81	308,960,488.00	0.00	308,960,488.00	6.4%
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	(15,837,595.00)	0.00	(15,837,595.00)	(16,982,357.00)	0.00	(16,982,357.00)	7.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			274,599,786.81	0.00	274,599,786.81	291,978,131.00	0.00	291,978,131.00	6.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,559,553.51	5,559,553.51	0.00	5,516,155.00	5,516,155.00	-0.8%
Special Education Discretionary Grants		8182	0.00	1,824,893.05	1,824,893.05	0.00	556,910.00	556,910.00	-69.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	8,500.00	0.00	8,500.00	New
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		5,786,681.40	5,786,681.40		5,167,919.00	5,167,919.00	-10.7%
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		605,654.17	605,654.17		708,035.00	708,035.00	16.9%
Title III, Part A, Immigrant Student Program	4201	8290		67,062.69	67,062.69		67,279.00	67,279.00	0.3%
Title III, Part A, English Learner Program	4203	8290		677,986.69	677,986.69		589,719.00	589,719.00	-13.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description			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)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		357,763.07	357,763.07		413,475.00	413,475.00	15.6%
Career and Technical Education	3500-3599	8290		202,982.00	202,982.00		240,929.00	240,929.00	18.7%
All Other Federal Revenue	All Other	8290	0.00	18,977,924.96	18,977,924.96	0.00	6,939,561.00	6,939,561.00	-63.4%
TOTAL, FEDERAL REVENUE			0.00	34,060,501.54	34,060,501.54	8,500.00	20,199,982.00	20,208,482.00	-40.7%
<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		21,495,100.00	21,495,100.00		21,918,646.00	21,918,646.00	2.0%
Prior Years	6500	8319		(68,151.00)	(68,151.00)		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	2,565,151.00	2,565,151.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,032,617.00	0.00	1,032,617.00	1,105,778.00	0.00	1,105,778.00	7.1%
Lottery - Unrestricted and Instructional Materials		8560	4,854,285.85	2,429,809.88	7,284,095.73	3,848,290.00	1,516,679.00	5,364,969.00	-26.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,287,768.89	2,287,768.89		2,165,754.00	2,165,754.00	-5.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		878,470.21	878,470.21		837,624.00	837,624.00	-4.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		40,090.00	40,090.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	4,067,639.04	67,962,227.50	72,029,866.54	4,129,363.00	32,965,629.00	37,094,992.00	-48.5%
TOTAL, OTHER STATE REVENUE			9,954,541.89	97,590,466.48	107,545,008.37	9,083,431.00	59,404,332.00	68,487,763.00	-36.3%
<b>OTHER LOCAL REVENUE</b>									

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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)	
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	2,473,785.92	2,473,785.92	0.00	2,555,527.00	2,555,527.00	3.3%
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	21,146.67	0.00	21,146.67	20,000.00	0.00	20,000.00	-5.4%
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	436,943.17	0.00	436,943.17	370,000.00	0.00	370,000.00	-15.3%
Interest		8660	4,122,073.10	0.00	4,122,073.10	1,000,000.00	0.00	1,000,000.00	-75.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,830,057.30	0.00	1,830,057.30	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	106,344.47	0.00	106,344.47	130,000.00	0.00	130,000.00	22.2%
Interagency Services		8677	1,030,446.59	660,835.52	1,691,282.11	838,000.00	200,000.00	1,038,000.00	-38.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,142,761.80	278,112.55	7,420,874.35	4,903,381.00	92,388.00	4,995,769.00	-32.7%
Tuition		8710	429,492.65	0.00	429,492.65	220,000.00	0.00	220,000.00	-48.8%

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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)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,119,265.75	3,412,733.99	18,531,999.74	7,481,381.00	2,847,915.00	10,329,296.00	-44.3%
TOTAL, REVENUES			299,673,594.45	135,063,702.01	434,737,296.46	308,551,443.00	82,452,229.00	391,003,672.00	-10.1%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	86,616,945.59	26,177,311.83	112,794,257.42	84,423,525.00	32,556,749.00	116,980,274.00	3.7%
Certificated Pupil Support Salaries		1200	8,894,761.97	3,177,124.41	12,071,886.38	11,393,506.00	1,490,030.00	12,883,536.00	6.7%
Certificated Supervisors' and Administrators' Salaries		1300	11,964,453.78	878,656.74	12,843,110.52	11,593,673.00	842,903.00	12,436,576.00	-3.2%
Other Certificated Salaries		1900	2,332,392.70	3,429,933.79	5,762,326.49	3,222,013.00	3,242,547.00	6,464,560.00	12.2%
TOTAL, CERTIFICATED SALARIES			109,808,554.04	33,663,026.77	143,471,580.81	110,632,717.00	38,132,229.00	148,764,946.00	3.7%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,570,838.70	9,888,496.74	11,459,335.44	1,734,300.00	13,837,997.00	15,572,297.00	35.9%
Classified Support Salaries		2200	16,567,086.29	4,516,684.77	21,083,771.06	16,748,210.00	4,780,036.00	21,528,246.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	4,226,601.74	687,450.57	4,914,052.31	4,199,491.00	728,656.00	4,928,147.00	0.3%
Clerical, Technical and Office Salaries		2400	12,829,675.40	1,221,047.36	14,050,722.76	12,744,710.00	1,595,896.00	14,340,606.00	2.1%
Other Classified Salaries		2900	493,080.03	61,399.08	554,479.11	591,671.00	21,382.00	613,053.00	10.6%
TOTAL, CLASSIFIED SALARIES			35,687,282.16	16,375,078.52	52,062,360.68	36,018,382.00	20,963,967.00	56,982,349.00	9.5%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	19,958,789.68	18,755,448.49	38,714,238.17	20,601,670.00	20,597,317.00	41,198,987.00	6.4%
PERS		3201-3202	8,306,023.02	3,867,964.15	12,173,987.17	8,693,463.00	4,158,641.00	12,852,104.00	5.6%
OASDI/Medicare/Alternative		3301-3302	4,207,151.47	1,698,743.98	5,905,895.45	4,124,104.00	1,928,617.00	6,052,721.00	2.5%

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)	
Health and Welfare Benefits		3401-3402	20,047,505.37	6,760,489.39	26,807,994.76	19,744,394.00	6,867,902.00	26,612,296.00	-0.7%
Unemployment Insurance		3501-3502	707,742.19	250,851.19	958,593.38	285,787.00	290,803.00	576,590.00	-39.9%
Workers' Compensation		3601-3602	2,489,692.89	561,539.44	3,051,232.33	2,406,879.00	731,589.00	3,138,468.00	2.9%
OPEB, Allocated		3701-3702	2,746,919.29	580,818.89	3,327,738.18	2,682,295.00	1,091,493.00	3,773,788.00	13.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,042,903.99	0.00	2,042,903.99	2,042,910.00	0.00	2,042,910.00	0.0%
TOTAL, EMPLOYEE BENEFITS			60,506,727.90	32,475,855.53	92,982,583.43	60,581,502.00	35,666,362.00	96,247,864.00	3.5%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,374,333.21	1,374,333.21	740,321.00	1,516,679.00	2,257,000.00	64.2%
Books and Other Reference Materials		4200	23,877.73	20,705.18	44,582.91	19,097.00	8,000.00	27,097.00	-39.2%
Materials and Supplies		4300	7,496,585.25	3,885,954.58	11,382,539.83	5,543,571.00	4,571,304.00	10,114,875.00	-11.1%
Noncapitalized Equipment		4400	851,795.66	1,637,740.39	2,489,536.05	438,953.00	696,993.00	1,135,946.00	-54.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,372,258.64	6,918,733.36	15,290,992.00	6,741,942.00	6,792,976.00	13,534,918.00	-11.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	1,114,425.73	13,938,818.42	15,053,244.15	2,045,575.00	15,270,829.00	17,316,404.00	15.0%
Travel and Conferences		5200	387,487.45	361,814.74	749,302.19	495,800.00	212,316.00	708,116.00	-5.5%
Dues and Memberships		5300	101,601.45	7,863.00	109,464.45	118,055.00	6,498.00	124,553.00	13.8%
Insurance		5400 - 5450	2,537,276.50	0.00	2,537,276.50	2,995,575.00	0.00	2,995,575.00	18.1%
Operations and Housekeeping Services		5500	5,696,831.92	0.00	5,696,831.92	7,649,803.00	0.00	7,649,803.00	34.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,164,932.79	1,445,223.16	2,610,155.95	1,398,689.00	2,224,643.00	3,623,332.00	38.8%
Transfers of Direct Costs		5710	(345,922.18)	345,922.18	0.00	(281,857.00)	281,857.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(935,175.08)	996,082.35	60,907.27	(936,490.00)	982,300.00	45,810.00	-24.8%
Professional/Consulting Services and Operating Expenditures		5800	8,642,372.99	5,500,693.11	14,143,066.10	8,510,049.00	2,666,229.00	11,176,278.00	-21.0%
Communications		5900	1,192,280.40	16,734.19	1,209,014.59	1,735,153.00	22,500.00	1,757,653.00	45.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,556,111.97	22,613,151.15	42,169,263.12	23,730,352.00	21,667,172.00	45,397,524.00	7.7%
<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	570.94	3,748,687.64	3,749,258.58	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	3,739,428.88	1,287,718.99	5,027,147.87	0.00	5,822,508.00	5,822,508.00	15.8%



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)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	222,303.00	0.00	222,303.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			3,962,302.82	5,036,406.63	8,998,709.45	0.00	5,822,508.00	5,822,508.00	-35.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	89,407.81	89,407.81	0.00	403,992.00	403,992.00	351.9%
Payments to County Offices		7142	860,165.26	645,993.11	1,506,158.37	1,111,752.00	805,967.00	1,917,719.00	27.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,677,491.29	0.00	1,677,491.29	1,437,710.00	0.00	1,437,710.00	-14.3%
Other Debt Service - Principal		7439	3,040,874.64	0.00	3,040,874.64	2,310,000.00	0.00	2,310,000.00	-24.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,578,531.19	735,400.92	6,313,932.11	4,859,462.00	1,209,959.00	6,069,421.00	-3.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,332,883.55)	2,332,883.55	0.00	(3,736,350.00)	3,736,350.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	(505,344.49)	0.00	(505,344.49)	(266,434.00)	0.00	(266,434.00)	-47.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,838,228.04)	2,332,883.55	(505,344.49)	(4,002,784.00)	3,736,350.00	(266,434.00)	-47.3%
TOTAL, EXPENDITURES			240,633,540.68	120,150,536.43	360,784,077.11	238,561,573.00	133,991,523.00	372,553,096.00	3.3%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	3,749,120.39	0.00	3,749,120.39	3,747,710.00	0.00	3,747,710.00	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			3,749,120.39	0.00	3,749,120.39	3,747,710.00	0.00	3,747,710.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	3,538,032.96	0.00	3,538,032.96	3,550,461.00	0.00	3,550,461.00	0.4%
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	4,562,139.73	0.00	4,562,139.73	4,401,000.00	0.00	4,401,000.00	-3.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,100,172.69	0.00	8,100,172.69	7,951,461.00	0.00	7,951,461.00	-1.8%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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	(28,614,084.31)	28,614,084.31	0.00	(44,491,379.00)	44,491,379.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(28,614,084.31)	28,614,084.31	0.00	(44,491,379.00)	44,491,379.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(32,965,136.61)	28,614,084.31	(4,351,052.30)	(48,695,130.00)	44,491,379.00	(4,203,751.00)	-3.4%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	274,599,786.81	0.00	274,599,786.81	291,978,131.00	0.00	291,978,131.00	6.3%
2) Federal Revenue		8100-8299	0.00	34,060,501.54	34,060,501.54	8,500.00	20,199,982.00	20,208,482.00	-40.7%
3) Other State Revenue		8300-8599	9,954,541.89	97,590,466.48	107,545,008.37	9,083,431.00	59,404,332.00	68,487,763.00	-36.3%
4) Other Local Revenue		8600-8799	15,119,265.75	3,412,733.99	18,531,999.74	7,481,381.00	2,847,915.00	10,329,296.00	-44.3%
5) TOTAL, REVENUES			299,673,594.45	135,063,702.01	434,737,296.46	308,551,443.00	82,452,229.00	391,003,672.00	-10.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	128,428,825.72	82,963,524.80	211,392,350.52	124,869,992.00	95,749,702.00	220,619,694.00	4.4%
2) Instruction - Related Services	2000-2999		39,655,573.15	10,790,673.72	50,446,246.87	41,468,109.00	9,610,470.00	51,078,579.00	1.3%
3) Pupil Services	3000-3999		28,783,185.42	8,733,514.50	37,516,699.92	28,143,653.00	6,163,227.00	34,306,880.00	-8.6%
4) Ancillary Services	4000-4999		2,629,607.38	77,112.00	2,706,719.38	2,416,381.00	79,385.00	2,495,766.00	-7.8%
5) Community Services	5000-5999		155,255.33	0.00	155,255.33	169,569.00	0.00	169,569.00	9.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		13,591,247.66	2,478,436.55	16,069,684.21	12,410,380.00	9,497,374.00	21,907,754.00	36.3%
8) Plant Services	8000-8999		21,811,314.83	14,371,873.94	36,183,188.77	24,224,027.00	11,681,406.00	35,905,433.00	-0.8%
9) Other Outgo	9000-9999		5,578,531.19	735,400.92	6,313,932.11	4,859,462.00	1,209,959.00	6,069,421.00	-3.9%
10) TOTAL, EXPENDITURES			240,633,540.68	120,150,536.43	360,784,077.11	238,561,573.00	133,991,523.00	372,553,096.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			59,040,053.77	14,913,165.58	73,953,219.35	69,989,870.00	(51,539,294.00)	18,450,576.00	-75.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,749,120.39	0.00	3,749,120.39	3,747,710.00	0.00	3,747,710.00	0.0%
b) Transfers Out		7600-7629	8,100,172.69	0.00	8,100,172.69	7,951,461.00	0.00	7,951,461.00	-1.8%
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	(28,614,084.31)	28,614,084.31	0.00	(44,491,379.00)	44,491,379.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(32,965,136.61)	28,614,084.31	(4,351,052.30)	(48,695,130.00)	44,491,379.00	(4,203,751.00)	-3.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,074,917.16	43,527,249.89	69,602,167.05	21,294,740.00	(7,047,915.00)	14,246,825.00	-79.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	95,228,269.89	23,545,088.07	118,773,357.96	121,303,187.05	62,471,519.96	183,774,707.01	54.7%

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	(4,600,818.00)	(4,600,818.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			95,228,269.89	18,944,270.07	114,172,539.96	121,303,187.05	62,471,519.96	183,774,707.01	61.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,228,269.89	18,944,270.07	114,172,539.96	121,303,187.05	62,471,519.96	183,774,707.01	61.0%
2) Ending Balance, June 30 (E + F1e)			121,303,187.05	62,471,519.96	183,774,707.01	142,597,927.05	55,423,604.96	198,021,532.01	7.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	154,296.69	0.00	154,296.69	154,296.69	0.00	154,296.69	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	62,471,519.96	62,471,519.96	0.00	55,423,604.96	55,423,604.96	-11.3%
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	84,414,762.00	0.00	84,414,762.00	104,547,471.00	0.00	104,547,471.00	23.8%
d) Assigned									
Other Assignments (by Resource/Object)		9780	23,472,585.00	0.00	23,472,585.00	25,145,387.00	0.00	25,145,387.00	7.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,066,527.00	0.00	11,066,527.00	11,415,137.00	0.00	11,415,137.00	3.2%
Unassigned/Unappropriated Amount		9790	2,095,016.36	0.00	2,095,016.36	1,235,635.36	0.00	1,235,635.36	-41.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	8,953,145.97	8,953,145.97
5810	Other Restricted Federal	5,814.00	5,814.00
6266	Educator Effectiveness, FY 2021-22	5,801,820.68	3,909,649.68
6300	Lottery: Instructional Materials	1,055,476.67	1,055,476.67
6332	CA Community Schools Partnership Act - Implementation Grant	1,758,719.71	1,758,719.71
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	13,952,008.00	13,952,008.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,565,151.00	2,565,151.00
7311	Classified School Employee Professional Development Block Grant	165,328.02	165,328.02
7388	SB 117 COVID-19 LEA Response Funds	365,688.39	365,688.39
7412	A-G Access/Success Grant	847,268.95	601,849.95
7413	A-G Learning Loss Mitigation Grant	306,608.04	221,943.04
7435	Learning Recovery Emergency Block Grant	22,118,345.00	17,256,642.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,319,454.95	3,355,497.95
9010	Other Restricted Local	1,256,690.58	1,256,690.58
Total, Restricted Balance		62,471,519.96	55,423,604.96

# **Other Funds**

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	4,126,957.00	0.00	-100.0%
5) TOTAL, REVENUES			4,126,957.00	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	1,737,191.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,313,332.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 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			4,050,523.00	0.00	-200.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			76,434.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			76,434.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,139,606.00	2,217,517.00	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,139,606.00	2,217,517.00	3.6%
d) Other Restatements		9795	1,477.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,141,083.00	2,217,517.00	3.6%
2) Ending Balance, June 30 (E + F1e)			2,217,517.00	2,217,517.00	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	2,217,517.00	2,217,517.00	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	2,201,571.00		
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	15,946.00		
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			2,217,517.00		
<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 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)			2,217,517.00		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	4,126,957.00	0.00	-100.0%
TOTAL, REVENUES			4,126,957.00	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		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>					
Materials and Supplies		4300	1,737,191.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,737,191.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,313,332.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,313,332.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 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			4,050,523.00	0.00	-200.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(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	4,126,957.00	0.00	-100.0%
5) TOTAL, REVENUES			4,126,957.00	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		4,050,523.00	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		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			4,050,523.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			76,434.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			76,434.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,139,606.00	2,217,517.00	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,139,606.00	2,217,517.00	3.6%
d) Other Restatements		9795	1,477.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,141,083.00	2,217,517.00	3.6%
2) Ending Balance, June 30 (E + F1e)			2,217,517.00	2,217,517.00	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	2,217,517.00	2,217,517.00	0.0%
c) Committed					

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%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
8210	Student Activity Funds	2,217,517.00	2,217,517.00
Total, Restricted Balance		2,217,517.00	2,217,517.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	9,937,954.00	10,781,894.00	8.5%
2) Federal Revenue		8100-8299	226,583.15	138,500.00	-38.9%
3) Other State Revenue		8300-8599	2,736,405.50	869,032.00	-68.2%
4) Other Local Revenue		8600-8799	1,348,391.59	1,132,839.00	-16.0%
5) TOTAL, REVENUES			14,249,334.24	12,922,265.00	-9.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	5,061,873.72	5,525,375.00	9.2%
2) Classified Salaries		2000-2999	931,975.48	1,053,271.00	13.0%
3) Employee Benefits		3000-3999	2,751,454.91	2,885,811.00	4.9%
4) Books and Supplies		4000-4999	301,863.39	377,618.00	25.1%
5) Services and Other Operating Expenditures		5000-5999	2,150,303.68	2,322,770.00	8.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	758,506.36	789,206.00	4.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,955,977.54	12,954,051.00	8.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,293,356.70	(31,786.00)	-101.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,293,356.70	(31,786.00)	-101.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,521,707.74	7,815,064.44	41.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,521,707.74	7,815,064.44	41.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,521,707.74	7,815,064.44	41.5%
2) Ending Balance, June 30 (E + F1e)			7,815,064.44	7,783,278.44	-0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	25,000.00	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	1,371,695.59	1,371,695.59	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	6,418,368.85	6,388,846.85	-0.5%
Reserve for Economic Uncertainty	0000	9780	836,918.42		
Building Fund Debt Service	0000	9780	1,043,859.49		
Multi-Year Stabilization Fund	0000	9780	1,980,346.30		
23-24 Budget Stabilization	0000	9780	2,557,244.64		
Reserve for Economic Uncertainties 7%	0000	9780		906,783.57	
Building Fund Debt Service	0000	9780		1,048,759.13	
Multi-Year Stabilization Fund	0000	9780		2,499,130.38	
23-24 Budget Commitments	0000	9780		1,934,173.77	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(2,264.00)	New
<b>G. ASSETS</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
1) Cash					
a) in County Treasury		9110	7,251,784.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	78,255.23		
b) in Banks		9120	957.94		
c) in Revolving Cash Account		9130	25,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	918,080.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,274,078.01		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	399,488.15		
2) Due to Grantor Governments		9590	57,072.00		
3) Due to Other Funds		9610	2,453.42		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			459,013.57		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			7,815,064.44		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	2,559,214.00	2,969,389.00	16.0%
Education Protection Account State Aid - Current Year		8012	210,922.00	201,800.00	-4.3%
State Aid - Prior Years		8019	113,171.00	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	7,054,647.00	7,610,705.00	7.9%
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			9,937,954.00	10,781,894.00	8.5%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	163,416.17	138,500.00	-15.2%
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%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	63,166.98	0.00	-100.0%
TOTAL, FEDERAL REVENUE			226,583.15	138,500.00	-38.9%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
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	19,397.00	19,858.00	2.4%
Lottery - Unrestricted and Instructional Materials		8560	336,850.27	249,798.00	-25.8%
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	2,380,158.23	599,376.00	-74.8%
TOTAL, OTHER STATE REVENUE			2,736,405.50	869,032.00	-68.2%
<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	150,586.03	150,000.00	-0.4%
Interest		8660	144,671.49	50,000.00	-65.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	78,255.23	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	31,986.34	30,000.00	-6.2%
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	942,892.50	902,839.00	-4.2%
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			1,348,391.59	1,132,839.00	-16.0%
TOTAL, REVENUES			14,249,334.24	12,922,265.00	-9.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	3,988,147.89	4,359,423.00	9.3%
Certificated Pupil Support Salaries		1200	351,886.74	387,219.00	10.0%
Certificated Supervisors' and Administrators' Salaries		1300	632,659.06	678,097.00	7.2%
Other Certificated Salaries		1900	89,180.03	100,636.00	12.8%
TOTAL, CERTIFICATED SALARIES			5,061,873.72	5,525,375.00	9.2%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	270,242.14	359,522.00	33.0%
Classified Support Salaries		2200	256,173.99	272,980.00	6.6%
Classified Supervisors' and Administrators' Salaries		2300	122,412.33	130,430.00	6.5%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	283,147.02	290,339.00	2.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			931,975.48	1,053,271.00	13.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,408,315.12	1,500,492.00	6.5%
PERS		3201-3202	218,336.17	265,333.00	21.5%
OASDI/Medicare/Alternative		3301-3302	141,583.75	149,237.00	5.4%
Health and Welfare Benefits		3401-3402	723,303.23	744,356.00	2.9%
Unemployment Insurance		3501-3502	29,964.20	12,151.00	-59.4%
Workers' Compensation		3601-3602	98,167.36	103,285.00	5.2%
OPEB, Allocated		3701-3702	122,512.39	110,957.00	-9.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,272.69	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			2,751,454.91	2,885,811.00	4.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	568.00	71,618.00	12,508.8%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	256,106.71	249,000.00	-2.8%
Noncapitalized Equipment		4400	45,188.68	57,000.00	26.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			301,863.39	377,618.00	25.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	145,895.06	370,000.00	153.6%
Travel and Conferences		5200	34,094.00	3,100.00	-90.9%
Dues and Memberships		5300	13,750.00	15,500.00	12.7%
Insurance		5400-5450	90,032.99	100,000.00	11.1%
Operations and Housekeeping Services		5500	286,164.95	325,000.00	13.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	539,595.76	331,000.00	-38.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	833,359.93	855,170.00	2.6%
Professional/Consulting Services and Operating Expenditures		5800	207,410.99	323,000.00	55.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,150,303.68	2,322,770.00	8.0%
<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>					
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	149,321.31	180,000.00	20.5%
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	364,185.05	354,206.00	-2.7%
Other Debt Service - Principal		7439	245,000.00	255,000.00	4.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			758,506.36	789,206.00	4.0%
<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	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,955,977.54	12,954,051.00	8.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	9,937,954.00	10,781,894.00	8.5%
2) Federal Revenue		8100-8299	226,583.15	138,500.00	-38.9%
3) Other State Revenue		8300-8599	2,736,405.50	869,032.00	-68.2%
4) Other Local Revenue		8600-8799	1,348,391.59	1,132,839.00	-16.0%
5) TOTAL, REVENUES			14,249,334.24	12,922,265.00	-9.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		6,664,181.31	7,470,155.00	12.1%
2) Instruction - Related Services	2000-2999		2,501,596.76	2,599,169.00	3.9%
3) Pupil Services	3000-3999		617,700.03	775,626.00	25.6%
4) Ancillary Services	4000-4999		14,261.86	13,291.00	-6.8%
5) Community Services	5000-5999		0.00	1,000.00	New
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		201,570.22	217,638.00	8.0%
8) Plant Services	8000-8999		1,198,161.00	1,087,966.00	-9.2%
9) Other Outgo	9000-9999	Except 7600-7699	758,506.36	789,206.00	4.0%
10) TOTAL, EXPENDITURES			11,955,977.54	12,954,051.00	8.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,293,356.70	(31,786.00)	-101.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,293,356.70	(31,786.00)	-101.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,521,707.74	7,815,064.44	41.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,521,707.74	7,815,064.44	41.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,521,707.74	7,815,064.44	41.5%
2) Ending Balance, June 30 (E + F1e)			7,815,064.44	7,783,278.44	-0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	25,000.00	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	1,371,695.59	1,371,695.59	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	6,418,368.85	6,388,846.85	-0.5%
Reserve for Economic Uncertainty	0000	9780	836,918.42		
Building Fund Debt Service	0000	9780	1,043,859.49		
Multi-Year Stabilization Fund	0000	9780	1,980,346.30		
23-24 Budget Stabilization	0000	9780	2,557,244.64		
Reserve for Economic Uncertainties 7%	0000	9780		906,783.57	
Building Fund Debt Service	0000	9780		1,048,759.13	
Multi-Year Stabilization Fund	0000	9780		2,499,130.38	
23-24 Budget Commitments	0000	9780		1,934,173.77	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790	0.00	(2,264.00)	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	169,545.94	169,545.94
6300	Lottery: Instructional Materials	162,893.74	162,893.74
6546	Mental Health-Related Services	37,252.73	37,252.73
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	650,443.12	650,443.12
7425	Expanded Learning Opportunities (ELO) Grant	12,296.06	12,296.06
7435	Learning Recovery Emergency Block Grant	339,264.00	339,264.00
Total, Restricted Balance		1,371,695.59	1,371,695.59

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	8,665.00	8,649.00	-0.2%
4) Other Local Revenue		8600-8799	1,346.83	0.00	-100.0%
5) TOTAL, REVENUES			10,011.83	8,649.00	-13.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	5,558.64	8,084.00	45.4%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,946.53	565.00	-71.0%
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	285.28	0.00	-100.0%
9) TOTAL, EXPENDITURES			7,790.45	8,649.00	11.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,221.38	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>			2,221.38	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,880.68	7,102.06	45.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,880.68	7,102.06	45.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,880.68	7,102.06	45.5%
2) Ending Balance, June 30 (E + F1e)			7,102.06	7,102.06	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	7,102.06	7,102.06	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	7,112.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	74.71		
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	22.20		
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			7,209.77		
<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	107.71		
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			107.71		
<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)			7,102.06		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	8,084.00	8,084.00	0.0%
All Other State Revenue	All Other	8590	581.00	565.00	-2.8%
TOTAL, OTHER STATE REVENUE			8,665.00	8,649.00	-0.2%
<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	162.12	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	74.71	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	1,110.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,346.83	0.00	-100.0%
TOTAL, REVENUES			10,011.83	8,649.00	-13.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	5,558.64	8,084.00	45.4%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,558.64	8,084.00	45.4%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,642.70	565.00	-65.6%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	74.82	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	27.80	0.00	-100.0%
Workers' Compensation		3601-3602	94.53	0.00	-100.0%
OPEB, Allocated		3701-3702	106.68	0.00	-100.0%
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			1,946.53	565.00	-71.0%
<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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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%
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>					
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	285.28	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			285.28	0.00	-100.0%
TOTAL, EXPENDITURES			7,790.45	8,649.00	11.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 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	8,665.00	8,649.00	-0.2%
4) Other Local Revenue		8600-8799	1,346.83	0.00	-100.0%
5) TOTAL, REVENUES			10,011.83	8,649.00	-13.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		7,505.17	8,649.00	15.2%
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		285.28	0.00	-100.0%
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			7,790.45	8,649.00	11.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,221.38	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>			2,221.38	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,880.68	7,102.06	45.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,880.68	7,102.06	45.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,880.68	7,102.06	45.5%
2) Ending Balance, June 30 (E + F1e)			7,102.06	7,102.06	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	7,102.06	7,102.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

				2022-23 Unaudited Actuals	2023-24 Budget
Resource		Description			
6391		Adult Education Program		2,723.05	2,723.05
9010		Other Restricted Local		4,379.01	4,379.01
Total, Restricted Balance				7,102.06	7,102.06

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	2,317,248.27	2,706,737.00	16.8%
4) Other Local Revenue		8600-8799	6,992,911.69	5,012,012.00	-28.3%
5) TOTAL, REVENUES			9,310,159.96	7,718,749.00	-17.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	283,279.82	341,232.00	20.5%
2) Classified Salaries		2000-2999	4,253,579.30	4,570,414.00	7.4%
3) Employee Benefits		3000-3999	2,182,196.14	2,308,572.00	5.8%
4) Books and Supplies		4000-4999	509,603.64	699,481.00	37.3%
5) Services and Other Operating Expenditures		5000-5999	(638,069.17)	(540,856.00)	-15.2%
6) Capital Outlay		6000-6999	143,082.77	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	270,109.79	266,434.00	-1.4%
9) TOTAL, EXPENDITURES			7,003,782.29	7,645,277.00	9.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,306,377.67	73,472.00	-96.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,306,377.67	73,472.00	-96.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,318,326.46	3,624,704.13	174.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,318,326.46	3,624,704.13	174.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,318,326.46	3,624,704.13	174.9%
2) Ending Balance, June 30 (E + F1e)			3,624,704.13	3,698,176.13	2.0%
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	3,624,704.13	3,698,176.13	2.0%
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	4,876,869.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	48,038.19		
b) in Banks		9120	145,252.31		
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	120,109.39		
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			5,190,269.14		
<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	547,896.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	12,671.79		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,004,996.56		
6) TOTAL, LIABILITIES			1,565,565.01		
<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)			3,624,704.13		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	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%
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>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
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	2,282,721.27	2,671,948.00	17.1%
All Other State Revenue	All Other	8590	34,527.00	34,789.00	0.8%
TOTAL, OTHER STATE REVENUE			2,317,248.27	2,706,737.00	16.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	96,709.04	6,142.00	-93.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	48,038.19	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	6,067,955.28	4,625,916.00	-23.8%
Interagency Services		8677	769,112.86	379,954.00	-50.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,096.32	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,992,911.69	5,012,012.00	-28.3%
TOTAL, REVENUES			9,310,159.96	7,718,749.00	-17.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	54,014.00	New
Certificated Supervisors' and Administrators' Salaries		1300	168,648.94	171,045.00	1.4%
Other Certificated Salaries		1900	114,630.88	116,173.00	1.3%
TOTAL, CERTIFICATED SALARIES			283,279.82	341,232.00	20.5%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	3,752,470.66	3,991,254.00	6.4%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	39,004.02	42,546.00	9.1%
Classified Supervisors' and Administrators' Salaries		2300	99,049.52	139,130.00	40.5%
Clerical, Technical and Office Salaries		2400	363,055.10	397,484.00	9.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,253,579.30	4,570,414.00	7.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	87,281.71	89,648.00	2.7%
PERS		3201-3202	923,065.07	1,021,754.00	10.7%
OASDI/Medicare/Alternative		3301-3302	299,816.87	330,892.00	10.4%
Health and Welfare Benefits		3401-3402	681,504.93	682,164.00	0.1%
Unemployment Insurance		3501-3502	22,775.03	9,324.00	-59.1%
Workers' Compensation		3601-3602	77,431.49	83,700.00	8.1%
OPEB, Allocated		3701-3702	90,321.04	91,090.00	0.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,182,196.14	2,308,572.00	5.8%
<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	451,579.68	607,981.00	34.6%
Noncapitalized Equipment		4400	58,023.96	91,500.00	57.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			509,603.64	699,481.00	37.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	13,054.00	New
Travel and Conferences		5200	6,211.78	10,800.00	73.9%
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	18,865.27	16,000.00	-15.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(974,286.87)	(909,380.00)	-6.7%
Professional/Consulting Services and Operating Expenditures		5800	297,222.73	314,650.00	5.9%
Communications		5900	13,917.92	14,020.00	0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(638,069.17)	(540,856.00)	-15.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	140,582.77	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,500.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			143,082.77	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
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	270,109.79	266,434.00	-1.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			270,109.79	266,434.00	-1.4%
TOTAL, EXPENDITURES			7,003,782.29	7,645,277.00	9.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<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)			0.00	0.00	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	2,317,248.27	2,706,737.00	16.8%
4) Other Local Revenue		8600-8799	6,992,911.69	5,012,012.00	-28.3%
5) TOTAL, REVENUES			9,310,159.96	7,718,749.00	-17.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		5,189,128.24	5,771,327.00	11.2%
2) Instruction - Related Services	2000-2999		1,348,046.97	1,473,605.00	9.3%
3) Pupil Services	3000-3999		4,237.00	81,625.00	1,826.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		270,109.79	266,434.00	-1.4%
8) Plant Services	8000-8999		192,260.29	52,286.00	-72.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,003,782.29	7,645,277.00	9.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,306,377.67	73,472.00	-96.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,306,377.67	73,472.00	-96.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,318,326.46	3,624,704.13	174.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,318,326.46	3,624,704.13	174.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,318,326.46	3,624,704.13	174.9%
2) Ending Balance, June 30 (E + F1e)			3,624,704.13	3,698,176.13	2.0%
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	3,624,704.13	3,698,176.13	2.0%
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
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	8,670.11	8,670.11
5059	Child Development: ARP California State Preschool Program One-time Stipend	37,649.59	37,649.59
6130	Child Development: Center-Based Reserve Account	330,227.93	330,227.93
9010	Other Restricted Local	3,248,156.50	3,321,628.50
Total, Restricted Balance		3,624,704.13	3,698,176.13

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	9,141,495.63	7,801,320.00	-14.7%
3) Other State Revenue		8300-8599	6,661,218.60	6,800,000.00	2.1%
4) Other Local Revenue		8600-8799	310,126.88	124,400.00	-59.9%
5) TOTAL, REVENUES			16,112,841.11	14,725,720.00	-8.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,482,707.54	5,262,667.00	51.1%
3) Employee Benefits		3000-3999	1,709,630.10	1,887,249.00	10.4%
4) Books and Supplies		4000-4999	6,344,227.73	8,258,320.00	30.2%
5) Services and Other Operating Expenditures		5000-5999	313,570.72	216,785.00	-30.9%
6) Capital Outlay		6000-6999	13,481.18	700,000.00	5,092.4%
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	234,949.42	0.00	-100.0%
9) TOTAL, EXPENDITURES			12,098,566.69	16,325,021.00	34.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,014,274.42	(1,599,301.00)	-139.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	596.46	1,000.00	67.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			596.46	1,000.00	67.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,014,870.88	(1,598,301.00)	-139.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,118,813.71	9,133,684.59	78.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,118,813.71	9,133,684.59	78.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,118,813.71	9,133,684.59	78.4%
2) Ending Balance, June 30 (E + F1e)			9,133,684.59	7,535,383.59	-17.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	0.00	-100.0%
Stores		9712	126,436.44	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	8,997,248.15	7,535,383.59	-16.2%
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	6,718,376.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	73,199.29		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	10,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	5,936.92		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	828,737.66		
4) Due from Grantor Government		9290	2,158,464.40		
5) Due from Other Funds		9310	42.45		
6) Stores		9320	126,436.44		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			9,921,194.02		
<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	508,502.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	189,007.26		
4) Current Loans		9640			
5) Unearned Revenue		9650	90,000.00		
6) TOTAL, LIABILITIES			787,509.43		
<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)			9,133,684.59		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	8,387,583.95	7,072,000.00	-15.7%
Donated Food Commodities		8221	753,911.68	729,320.00	-3.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,141,495.63	7,801,320.00	-14.7%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	6,661,218.60	6,800,000.00	2.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,661,218.60	6,800,000.00	2.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	36,005.42	11,400.00	-68.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	116,472.34	25,000.00	-78.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	73,199.29	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	84,449.83	88,000.00	4.2%
TOTAL, OTHER LOCAL REVENUE			310,126.88	124,400.00	-59.9%
TOTAL, REVENUES			16,112,841.11	14,725,720.00	-8.6%
<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	2,241,251.18	3,958,712.00	76.6%
Classified Supervisors' and Administrators' Salaries		2300	909,476.44	946,929.00	4.1%
Clerical, Technical and Office Salaries		2400	331,979.92	357,026.00	7.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,482,707.54	5,262,667.00	51.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	744,983.74	807,991.00	8.5%
OASDI/Medicare/Alternative		3301-3302	238,486.35	381,791.00	60.1%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	708,627.24	689,731.00	-2.7%
Unemployment Insurance		3501-3502	17,494.36	7,736.00	-55.8%
Workers' Compensation		3601-3602	18.39	0.00	-100.0%
OPEB, Allocated		3701-3702	20.02	0.00	-100.0%
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			1,709,630.10	1,887,249.00	10.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	69,800.94	12,000.00	-82.8%
Noncapitalized Equipment		4400	159,875.95	20,000.00	-87.5%
Food		4700	6,114,550.84	8,226,320.00	34.5%
TOTAL, BOOKS AND SUPPLIES			6,344,227.73	8,258,320.00	30.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,794.71	9,500.00	-12.0%
Dues and Memberships		5300	1,994.80	3,000.00	50.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,509.97	2,985.00	97.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	138,194.23	126,000.00	-8.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	57,975.17	8,300.00	-85.7%
Professional/Consulting Services and Operating Expenditures		5800	97,104.27	60,000.00	-38.2%
Communications		5900	5,997.57	7,000.00	16.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			313,570.72	216,785.00	-30.9%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	13,481.18	700,000.00	5,092.4%
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			13,481.18	700,000.00	5,092.4%
<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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	234,949.42	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			234,949.42	0.00	-100.0%
TOTAL, EXPENDITURES			12,098,566.69	16,325,021.00	34.9%
<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	596.46	1,000.00	67.7%
(a) TOTAL, INTERFUND TRANSFERS IN			596.46	1,000.00	67.7%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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)			596.46	1,000.00	67.7%

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	9,141,495.63	7,801,320.00	-14.7%
3) Other State Revenue		8300-8599	6,661,218.60	6,800,000.00	2.1%
4) Other Local Revenue		8600-8799	310,126.88	124,400.00	-59.9%
5) TOTAL, REVENUES			16,112,841.11	14,725,720.00	-8.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		11,862,107.30	16,322,036.00	37.6%
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		234,949.42	0.00	-100.0%
8) Plant Services	8000-8999		1,509.97	2,985.00	97.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,098,566.69	16,325,021.00	34.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,014,274.42	(1,599,301.00)	-139.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	596.46	1,000.00	67.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			596.46	1,000.00	67.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,014,870.88	(1,598,301.00)	-139.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,118,813.71	9,133,684.59	78.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,118,813.71	9,133,684.59	78.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,118,813.71	9,133,684.59	78.4%
2) Ending Balance, June 30 (E + F1e)			9,133,684.59	7,535,383.59	-17.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	0.00	-100.0%
Stores		9712	126,436.44	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	8,997,248.15	7,535,383.59	-16.2%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	7,268,651.91	5,806,787.35
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	23,454.75	23,454.75
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	119,266.50	119,266.50
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,428,458.00	1,428,458.00
7029	Child Nutrition: Food Service Staff Training Funds	157,416.99	157,416.99
Total, Restricted Balance		8,997,248.15	7,535,383.59



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	169,581.14	91,606.00	-46.0%
5) TOTAL, REVENUES			169,581.14	91,606.00	-46.0%
<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	2,203.43	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	67,693.55	0.00	-100.0%
6) Capital Outlay		6000-6999	745,565.04	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			815,462.02	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(645,880.88)	91,606.00	-114.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(645,880.88)	91,606.00	-114.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,460,411.13	2,814,530.25	-18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,460,411.13	2,814,530.25	-18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,460,411.13	2,814,530.25	-18.7%
2) Ending Balance, June 30 (E + F1e)			2,814,530.25	2,906,136.25	3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,814,530.25	2,906,136.25	3.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,983,243.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	30,122.11		
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	9,716.30		
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			3,023,081.62		
<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	208,551.37		
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			208,551.37		
<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)			2,814,530.25		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	81,039.35	32,000.00	-60.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	30,122.11	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	58,419.68	59,606.00	2.0%
TOTAL, OTHER LOCAL REVENUE			169,581.14	91,606.00	-46.0%
TOTAL, REVENUES			169,581.14	91,606.00	-46.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	2,203.43	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,203.43	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	67,693.55	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			67,693.55	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	685,694.49	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	59,870.55	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			745,565.04	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			815,462.02	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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 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	169,581.14	91,606.00	-46.0%
5) TOTAL, REVENUES			169,581.14	91,606.00	-46.0%
<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		815,462.02	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			815,462.02	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(645,880.88)	91,606.00	-114.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(645,880.88)	91,606.00	-114.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,460,411.13	2,814,530.25	-18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,460,411.13	2,814,530.25	-18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,460,411.13	2,814,530.25	-18.7%
2) Ending Balance, June 30 (E + F1e)			2,814,530.25	2,906,136.25	3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,814,530.25	2,906,136.25	3.3%
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	2023-24
		Unaudited Actuals	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	124,079.79	0.00	-100.0%
5) TOTAL, REVENUES			124,079.79	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>			124,079.79	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,538,032.96	3,550,461.00	0.4%
b) Transfers Out		7600-7629	3,749,120.39	3,747,710.00	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			(211,087.43)	(197,249.00)	-6.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(87,007.64)	(197,249.00)	126.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,153,702.64	1,066,695.00	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,153,702.64	1,066,695.00	-7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,153,702.64	1,066,695.00	-7.5%
2) Ending Balance, June 30 (E + F1e)			1,066,695.00	869,446.00	-18.5%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,066,695.00	869,446.00	-18.5%
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	4,704,202.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	45,008.05		
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	11,079.55		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	55,525.21		
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			4,815,815.39		
<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	3,749,120.39		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,749,120.39		
<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)			1,066,695.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	79,071.74	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	45,008.05	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			124,079.79	0.00	-100.0%
TOTAL, REVENUES			124,079.79	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	3,538,032.96	3,550,461.00	0.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,538,032.96	3,550,461.00	0.4%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	3,749,120.39	3,747,710.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,749,120.39	3,747,710.00	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 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)			(211,087.43)	(197,249.00)	-6.6%

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	124,079.79	0.00	-100.0%
5) TOTAL, REVENUES			124,079.79	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>			124,079.79	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,538,032.96	3,550,461.00	0.4%
b) Transfers Out		7600-7629	3,749,120.39	3,747,710.00	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			(211,087.43)	(197,249.00)	-6.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(87,007.64)	(197,249.00)	126.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,153,702.64	1,066,695.00	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,153,702.64	1,066,695.00	-7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,153,702.64	1,066,695.00	-7.5%
2) Ending Balance, June 30 (E + F1e)			1,066,695.00	869,446.00	-18.5%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,066,695.00	869,446.00	-18.5%
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	2023-24
		Unaudited Actuals	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,252,746.54	828,000.00	-80.5%
5) TOTAL, REVENUES			4,252,746.54	828,000.00	-80.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	11,168.65	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	143,015.41	828,000.00	479.0%
6) Capital Outlay		6000-6999	19,692,956.40	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			19,847,140.46	828,000.00	-95.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(15,594,393.92)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	120,412.80	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			120,412.80	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,473,981.12)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	126,289,466.06	110,815,484.94	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			126,289,466.06	110,815,484.94	-12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,289,466.06	110,815,484.94	-12.3%
2) Ending Balance, June 30 (E + F1e)			110,815,484.94	110,815,484.94	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	110,815,484.94	110,815,484.94	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	116,011,723.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,174,811.63		
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	361,338.08		
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			117,547,872.90		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	6,732,387.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,732,387.96		
<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)			110,815,484.94		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,077,934.91	828,000.00	-73.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,174,811.63	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,252,746.54	828,000.00	-80.5%
TOTAL, REVENUES			4,252,746.54	828,000.00	-80.5%
<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	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>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,514.38	0.00	-100.0%
Noncapitalized Equipment		4400	654.27	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			11,168.65	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%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,632.50	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,625.93	828,000.00	5,561.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	220.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	122,536.98	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			143,015.41	828,000.00	479.0%
<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	19,615,752.21	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	77,204.19	0.00	-100.0%
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			19,692,956.40	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			19,847,140.46	828,000.00	-95.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	120,412.80	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			120,412.80	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	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>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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)			120,412.80	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	4,252,746.54	828,000.00	-80.5%
5) TOTAL, REVENUES			4,252,746.54	828,000.00	-80.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		19,847,140.46	828,000.00	-95.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			19,847,140.46	828,000.00	-95.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(15,594,393.92)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	120,412.80	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			120,412.80	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,473,981.12)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	126,289,466.06	110,815,484.94	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			126,289,466.06	110,815,484.94	-12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,289,466.06	110,815,484.94	-12.3%
2) Ending Balance, June 30 (E + F1e)			110,815,484.94	110,815,484.94	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	110,815,484.94	110,815,484.94	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	110,815,484.94	110,815,484.94
Total, Restricted Balance		110,815,484.94	110,815,484.94

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	888,110.05	534,000.00	-39.9%
5) TOTAL, REVENUES			888,110.05	534,000.00	-39.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,131.52	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	52,569.69	0.00	-100.0%
6) Capital Outlay		6000-6999	114,341.65	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			171,042.86	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			717,067.19	534,000.00	-25.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			717,067.19	534,000.00	-25.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,933,136.00	4,650,203.19	18.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,933,136.00	4,650,203.19	18.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,933,136.00	4,650,203.19	18.2%
2) Ending Balance, June 30 (E + F1e)			4,650,203.19	5,184,203.19	11.5%
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	4,650,203.19	5,184,203.19	11.5%
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	4,614,092.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	46,400.56		
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	13,753.12		
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			4,674,246.53		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	2,275.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	21,768.34		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			24,043.34		
<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)			4,650,203.19		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	107,596.54	34,000.00	-68.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	46,400.56	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	725,611.31	500,000.00	-31.1%
Other Local Revenue					
All Other Local Revenue		8699	8,501.64	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			888,110.05	534,000.00	-39.9%
TOTAL, REVENUES			888,110.05	534,000.00	-39.9%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

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	4,131.52	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,131.52	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%
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	21,824.50	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	30,745.19	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			52,569.69	0.00	-100.0%
<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	89,286.09	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	25,055.56	0.00	-100.0%
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			114,341.65	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			171,042.86	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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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

Description	Function Codes	Object Codes	2022-23 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	888,110.05	534,000.00	-39.9%
5) TOTAL, REVENUES			888,110.05	534,000.00	-39.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		20.16	0.00	-100.0%
8) Plant Services	8000-8999		171,022.70	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			171,042.86	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			717,067.19	534,000.00	-25.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			717,067.19	534,000.00	-25.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,933,136.00	4,650,203.19	18.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,933,136.00	4,650,203.19	18.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,933,136.00	4,650,203.19	18.2%
2) Ending Balance, June 30 (E + F1e)			4,650,203.19	5,184,203.19	11.5%
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	4,650,203.19	5,184,203.19	11.5%
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%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	4,650,203.19	5,184,203.19
Total, Restricted Balance		4,650,203.19	5,184,203.19

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	24,676,715.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	611,108.42	2,500.00	-99.6%
5) TOTAL, REVENUES			25,287,823.42	2,500.00	-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>			25,287,823.42	2,500.00	-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>			25,287,823.42	2,500.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	25,287,823.42	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	25,287,823.42	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	25,287,823.42	New
2) Ending Balance, June 30 (E + F1e)			25,287,823.42	25,290,323.42	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	25,287,823.42	25,290,323.42	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	24,960,275.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	250,978.92		
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	76,568.66		
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			25,287,823.42		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			25,287,823.42		
<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	24,676,715.00	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			24,676,715.00	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	360,129.50	2,500.00	-99.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	250,978.92	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			611,108.42	2,500.00	-99.6%
TOTAL, REVENUES			25,287,823.42	2,500.00	-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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 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)			0.00	0.00	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	24,676,715.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	611,108.42	2,500.00	-99.6%
5) TOTAL, REVENUES			25,287,823.42	2,500.00	-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>			25,287,823.42	2,500.00	-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>			25,287,823.42	2,500.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	25,287,823.42	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	25,287,823.42	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	25,287,823.42	New
2) Ending Balance, June 30 (E + F1e)			25,287,823.42	25,290,323.42	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	25,287,823.42	25,290,323.42	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
7710	State School Facilities Projects	25,287,823.42	25,290,323.42
Total, Restricted Balance		25,287,823.42	25,290,323.42

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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	653,528.85	7,500.00	-98.9%
5) TOTAL, REVENUES			653,528.85	7,500.00	-98.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	185,129.21	206,396.00	11.5%
3) Employee Benefits		3000-3999	102,051.30	109,870.00	7.7%
4) Books and Supplies		4000-4999	110,390.54	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,182,100.66	510,000.00	-56.9%
6) Capital Outlay		6000-6999	4,923,967.30	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			6,503,639.01	826,266.00	-87.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,850,110.16)	(818,766.00)	-86.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,297,414.00	5,110,000.00	18.9%
b) Transfers Out		7600-7629	120,412.80	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			4,177,001.20	5,110,000.00	22.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,673,108.96)	4,291,234.00	-356.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,589,547.92	5,819,770.99	-23.3%
b) Audit Adjustments		9793	(96,667.97)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,492,879.95	5,819,770.99	-22.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,492,879.95	5,819,770.99	-22.3%
2) Ending Balance, June 30 (E + F1e)			5,819,770.99	10,111,004.99	73.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,431,510.20	7,715,244.20	74.1%
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	1,388,260.79	2,395,760.79	72.6%
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	6,607,770.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	24,266.91		
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	11,391.75		
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			6,643,429.00		
<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	823,026.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	631.23		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			823,658.01		
<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)			5,819,770.99		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	129,261.94	7,500.00	-94.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	24,266.91	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	500,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			653,528.85	7,500.00	-98.9%
TOTAL, REVENUES			653,528.85	7,500.00	-98.9%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	153,241.69	168,798.00	10.2%
Clerical, Technical and Office Salaries		2400	31,887.52	37,598.00	17.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			185,129.21	206,396.00	11.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	45,951.34	55,727.00	21.3%
OASDI/Medicare/Alternative		3301-3302	13,328.07	14,529.00	9.0%
Health and Welfare Benefits		3401-3402	34,975.80	31,874.00	-8.9%
Unemployment Insurance		3501-3502	921.69	413.00	-55.2%
Workers' Compensation		3601-3602	3,133.58	3,509.00	12.0%
OPEB, Allocated		3701-3702	3,740.82	3,818.00	2.1%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			102,051.30	109,870.00	7.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	21,999.95	0.00	-100.0%
Noncapitalized Equipment		4400	88,390.59	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			110,390.54	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%
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	55,008.87	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	1,127,091.79	510,000.00	-54.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,182,100.66	510,000.00	-56.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	552,902.18	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,930,297.46	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	440,767.66	0.00	-100.0%
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			4,923,967.30	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,503,639.01	826,266.00	-87.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	4,297,414.00	5,110,000.00	18.9%
(a) TOTAL, INTERFUND TRANSFERS IN			4,297,414.00	5,110,000.00	18.9%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	120,412.80	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			120,412.80	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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,177,001.20	5,110,000.00	22.3%

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	653,528.85	7,500.00	-98.9%
5) TOTAL, REVENUES			653,528.85	7,500.00	-98.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,503,639.01	826,266.00	-87.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,503,639.01	826,266.00	-87.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(5,850,110.16)	(818,766.00)	-86.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,297,414.00	5,110,000.00	18.9%
b) Transfers Out		7600-7629	120,412.80	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			4,177,001.20	5,110,000.00	22.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,673,108.96)	4,291,234.00	-356.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,589,547.92	5,819,770.99	-23.3%
b) Audit Adjustments		9793	(96,667.97)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,492,879.95	5,819,770.99	-22.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,492,879.95	5,819,770.99	-22.3%
2) Ending Balance, June 30 (E + F1e)			5,819,770.99	10,111,004.99	73.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,431,510.20	7,715,244.20	74.1%
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	1,388,260.79	2,395,760.79	72.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	4,431,510.20	7,715,244.20
Total, Restricted Balance		4,431,510.20	7,715,244.20

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	25,897.43	8,000.00	-69.1%
5) TOTAL, REVENUES			25,897.43	8,000.00	-69.1%
<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	75,232.96	0.00	-100.0%
6) Capital Outlay		6000-6999	56,204.80	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			131,437.76	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(105,540.33)	8,000.00	-107.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(105,540.33)	8,000.00	-107.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	821,820.32	716,279.99	-12.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			821,820.32	716,279.99	-12.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			821,820.32	716,279.99	-12.8%
2) Ending Balance, June 30 (E + F1e)			716,279.99	724,279.99	1.1%
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	716,279.99	724,279.99	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	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	733,208.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	7,372.51		
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	2,249.21		
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			742,830.49		
<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	26,550.50		
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			26,550.50		
<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)			716,279.99		
<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					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	18,524.92	8,000.00	-56.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,372.51	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,897.43	8,000.00	-69.1%
TOTAL, REVENUES			25,897.43	8,000.00	-69.1%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	75,232.96	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%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,232.96	0.00	-100.0%
<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	56,204.80	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			56,204.80	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			131,437.76	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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 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	25,897.43	8,000.00	-69.1%
5) TOTAL, REVENUES			25,897.43	8,000.00	-69.1%
<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		131,437.76	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			131,437.76	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(105,540.33)	8,000.00	-107.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(105,540.33)	8,000.00	-107.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	821,820.32	716,279.99	-12.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			821,820.32	716,279.99	-12.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			821,820.32	716,279.99	-12.8%
2) Ending Balance, June 30 (E + F1e)			716,279.99	724,279.99	1.1%
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	716,279.99	724,279.99	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23	
		Unaudited	2023-24
		Actuals	Budget
Resource	Description		
9010	Other Restricted Local	716,279.99	724,279.99
Total, Restricted Balance		716,279.99	724,279.99

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	55,312.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	11,281,581.00	9,714,813.00	-13.9%
5) TOTAL, REVENUES			11,336,893.00	9,714,813.00	-14.3%
<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	9,799,928.00	12,790,425.00	30.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,799,928.00	12,790,425.00	30.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,536,965.00	(3,075,612.00)	-300.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,536,965.00	(3,075,612.00)	-300.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,977,536.00	7,518,095.00	25.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,977,536.00	7,518,095.00	25.8%
d) Other Restatements		9795	3,594.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,981,130.00	7,518,095.00	25.7%
2) Ending Balance, June 30 (E + F1e)			7,518,095.00	4,442,483.00	-40.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,518,095.00	4,442,483.00	-40.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,481,684.00		
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	36,411.00		
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			7,518,095.00		
<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)			7,518,095.00		
<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>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	55,312.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			55,312.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	10,489,032.00	9,559,315.00	-8.9%
Unsecured Roll		8612	195,606.00	0.00	-100.0%
Prior Years' Taxes		8613	158,582.00	154,702.00	-2.4%
Supplemental Taxes		8614	323,506.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	114,855.00	796.00	-99.3%
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			11,281,581.00	9,714,813.00	-13.9%
TOTAL, REVENUES			11,336,893.00	9,714,813.00	-14.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	1,570,000.00	New
Bond Interest and Other Service Charges		7434	9,799,928.00	11,220,425.00	14.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,799,928.00	12,790,425.00	30.5%
TOTAL, EXPENDITURES			9,799,928.00	12,790,425.00	30.5%
<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	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 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	55,312.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	11,281,581.00	9,714,813.00	-13.9%
5) TOTAL, REVENUES			11,336,893.00	9,714,813.00	-14.3%
<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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	9,799,928.00	12,790,425.00	30.5%
10) TOTAL, EXPENDITURES			9,799,928.00	12,790,425.00	30.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			1,536,965.00	(3,075,612.00)	-300.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,536,965.00	(3,075,612.00)	-300.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,977,536.00	7,518,095.00	25.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,977,536.00	7,518,095.00	25.8%
d) Other Restatements		9795	3,594.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,981,130.00	7,518,095.00	25.7%
2) Ending Balance, June 30 (E + F1e)			7,518,095.00	4,442,483.00	-40.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,518,095.00	4,442,483.00	-40.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	7,518,095.00	4,442,483.00
Total, Restricted Balance		7,518,095.00	4,442,483.00

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	8,059,207.93	6,367,401.00	-21.0%
5) TOTAL, REVENUES			8,059,207.93	6,367,401.00	-21.0%
<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	4,186,012.83	4,330,317.00	3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,186,012.83	4,330,317.00	3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,873,195.10	2,037,084.00	-47.4%
<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	2,288,035.00	710,000.00	-69.0%
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			(2,288,035.00)	(710,000.00)	-69.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,585,160.10	1,327,084.00	-16.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,672,805.26	15,257,965.36	11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,672,805.26	15,257,965.36	11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,672,805.26	15,257,965.36	11.6%
2) Ending Balance, June 30 (E + F1e)			15,257,965.36	16,585,049.36	8.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,257,965.36	16,585,049.36	8.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	15,063,280.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	146,077.36		
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	48,607.32		
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			15,257,965.36		
<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)			15,257,965.36		
<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>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	379,270.32	122,000.00	-67.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	146,077.36	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	7,533,860.25	6,245,401.00	-17.1%
TOTAL, OTHER LOCAL REVENUE			8,059,207.93	6,367,401.00	-21.0%
TOTAL, REVENUES			8,059,207.93	6,367,401.00	-21.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	181,352.83	79,699.00	-56.1%
Other Debt Service - Principal		7439	4,004,660.00	4,250,618.00	6.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,186,012.83	4,330,317.00	3.4%
TOTAL, EXPENDITURES			4,186,012.83	4,330,317.00	3.4%
<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	2,288,035.00	710,000.00	-69.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,288,035.00	710,000.00	-69.0%
<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%
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%

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)			(2,288,035.00)	(710,000.00)	-69.0%

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	8,059,207.93	6,367,401.00	-21.0%
5) TOTAL, REVENUES			8,059,207.93	6,367,401.00	-21.0%
<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	4,186,012.83	4,330,317.00	3.4%
10) TOTAL, EXPENDITURES			4,186,012.83	4,330,317.00	3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			3,873,195.10	2,037,084.00	-47.4%
<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	2,288,035.00	710,000.00	-69.0%
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			(2,288,035.00)	(710,000.00)	-69.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,585,160.10	1,327,084.00	-16.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,672,805.26	15,257,965.36	11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,672,805.26	15,257,965.36	11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,672,805.26	15,257,965.36	11.6%
2) Ending Balance, June 30 (E + F1e)			15,257,965.36	16,585,049.36	8.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,257,965.36	16,585,049.36	8.7%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



		2022-23 Unaudited Actuals		2023-24 Budget
Resource	Description			
9010	Other Restricted Local	15,257,965.36	16,585,049.36	
Total, Restricted Balance		15,257,965.36	16,585,049.36	

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	3,823,112.68	3,463,939.00	-9.4%
5) TOTAL, REVENUES			3,823,112.68	3,463,939.00	-9.4%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	238,692.55	261,721.00	9.6%
3) Employee Benefits		3000-3999	112,807.78	121,039.00	7.3%
4) Books and Supplies		4000-4999	168.52	600.00	256.0%
5) Services and Other Operating Expenses		5000-5999	4,651,735.36	4,176,514.00	-10.2%
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			5,003,404.21	4,559,874.00	-8.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,180,291.53)	(1,095,935.00)	-7.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,180,291.53)	(1,095,935.00)	-7.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,195,664.68	9,015,373.15	-11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,195,664.68	9,015,373.15	-11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,195,664.68	9,015,373.15	-11.6%
2) Ending Net Position, June 30 (E + F1e)			9,015,373.15	7,919,438.15	-12.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	9,015,373.15	7,919,438.15	-12.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	16,900,628.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	171,183.33		
b) in Banks		9120	250,000.00		
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	50,448.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	75,650.76		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			17,447,911.73		
<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	8,432,063.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	474.84		
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			8,432,538.58		
<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)			9,015,373.15		
<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	420,031.95	213,600.00	-49.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	171,183.33	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	3,231,897.40	3,250,339.00	0.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,823,112.68	3,463,939.00	-9.4%
TOTAL, REVENUES			3,823,112.68	3,463,939.00	-9.4%
<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	109,654.23	116,390.00	6.1%
Clerical, Technical and Office Salaries		2400	129,038.32	145,331.00	12.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			238,692.55	261,721.00	9.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	59,212.14	70,395.00	18.9%
OASDI/Medicare/Alternative		3301-3302	17,896.85	18,926.00	5.8%
Health and Welfare Benefits		3401-3402	25,633.60	21,942.00	-14.4%
Unemployment Insurance		3501-3502	1,193.47	521.00	-56.3%
Workers' Compensation		3601-3602	4,057.80	4,432.00	9.2%
OPEB, Allocated		3701-3702	4,813.92	4,823.00	0.2%
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			112,807.78	121,039.00	7.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	168.52	600.00	256.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			168.52	600.00	256.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	500.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	762,413.60	908,740.00	19.2%
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	0.00	100.00	New
Professional/Consulting Services and					
Operating Expenditures		5800	3,889,321.76	3,267,174.00	-16.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,651,735.36	4,176,514.00	-10.2%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			5,003,404.21	4,559,874.00	-8.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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%

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	3,823,112.68	3,463,939.00	-9.4%
5) TOTAL, REVENUES			3,823,112.68	3,463,939.00	-9.4%
<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		5,003,404.21	4,559,874.00	-8.9%
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			5,003,404.21	4,559,874.00	-8.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,180,291.53)	(1,095,935.00)	-7.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,180,291.53)	(1,095,935.00)	-7.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,195,664.68	9,015,373.15	-11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,195,664.68	9,015,373.15	-11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,195,664.68	9,015,373.15	-11.6%
2) Ending Net Position, June 30 (E + F1e)			9,015,373.15	7,919,438.15	-12.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	9,015,373.15	7,919,438.15	-12.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	9,015,373.15	7,919,438.15
Total, Restricted Net Position		9,015,373.15	7,919,438.15

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	5,506,968.84	20,000.00	-99.6%
5) TOTAL, REVENUES			5,506,968.84	20,000.00	-99.6%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	6,151,598.23	5,901,755.00	-4.1%
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			6,151,598.23	5,901,755.00	-4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(644,629.39)	(5,881,755.00)	812.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,552,164.27	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			2,552,164.27	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,907,534.88	(5,881,755.00)	-408.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	108,056,630.09	109,964,164.97	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,056,630.09	109,964,164.97	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			108,056,630.09	109,964,164.97	1.8%
2) Ending Net Position, June 30 (E + F1e)			109,964,164.97	104,082,409.97	-5.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	109,964,164.97	104,082,409.97	-5.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(91,997.38)		
1) Fair Value Adjustment to Cash in County Treasury		9111	149.95		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	109,540,674.75		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,508,339.62		
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	518,398.94		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			114,475,565.88		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,959,236.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,552,164.27		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
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			4,511,400.91		
<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)			109,964,164.97		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	29,036.68	20,000.00	-31.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,477,932.16	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,506,968.84	20,000.00	-99.6%
TOTAL, REVENUES			5,506,968.84	20,000.00	-99.6%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	6,151,598.23	5,901,755.00	-4.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,151,598.23	5,901,755.00	-4.1%
TOTAL, EXPENSES			6,151,598.23	5,901,755.00	-4.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,552,164.27	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,552,164.27	0.00	-100.0%
<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%
(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 + c - d + e)			2,552,164.27	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	5,506,968.84	20,000.00	-99.6%
5) TOTAL, REVENUES			5,506,968.84	20,000.00	-99.6%
<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		6,151,598.23	5,901,755.00	-4.1%
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			6,151,598.23	5,901,755.00	-4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(644,629.39)	(5,881,755.00)	812.4%
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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			2,552,164.27	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,907,534.88	(5,881,755.00)	-408.3%
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1) Beginning Net Position					
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b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

# **Glossary of Common School Finance Terms**

## Glossary of Common School Finance Terms

**Average daily attendance (ADA)**—There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Ever since 1998–99, excused absences no longer count toward ADA. Attendance is counted every day of the school year and is reported to the California Department of Education (CDE) three times a year (see Attendance Reports).

**Ad valorem Taxes**—Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed by voter approval for capital facilities bonded indebtedness, with a vote requirement of either 55% for a Proposition 39 bond or a two-thirds requirement for other bonds.

**Apportionment**—State aid given to a school district or county office of education. Apportionments for the Local Control Funding Formula (LCFF) and special education are calculated four times for each school year: (1) the Advance Apportionment, which is based on an agency's prior year's state aid, is certified in July, (2) the First Principal Apportionment (P-1) is certified February 20 of the school year corresponding to the P-1 ADA (see Attendance Reports), (3) the Second Principal Apportionment (P-2) is certified by July 2 corresponding to the P-2 ADA, and (4) the annual recalculation of the apportionment is certified in February following the school year (at the same time as the P-1 Apportionment) and is based on P-2 ADA, except for programs where the annual count of ADA is used.

**Appropriation Bill**—A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner, and purpose for the expenditure items.

**Assembly Bill (AB) 1200**—Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing minimum reserve levels and other requirements for agency budgets and fiscal practices. See especially Education Code Sections (EC §) 1240 et seq. and 42131 et seq.

**Assessed Valuation (also, assessed value)**—The total value of property within a school district as determined by state and county assessors. The "AV" of a school district will influence the total property tax income. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county LCFF entitlements, as well as for Proposition 98 calculations. Ever since Proposition 13, assessed value is reset to be the true market value only at the time of property transfer or new construction.

**Attendance Reports**—Each school district reports its attendance three times during a school year. The First Principal Apportionment (P-1) ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment (P-2), called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on the P-2 ADA except for nonpublic school, community day school, extended year, and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

**Base Grant**—The base grant (along with the supplemental and concentration grants) replaces previously existing K–12 revenue limits and approximately forty state-funded categorical funding streams. The base grant varies based on grade span (K–3, 4–6, 7–8, 9–12).

**Basic Aid**—The California Constitution guarantees that each school district will receive a minimum amount of state aid, called “basic aid,” equal to \$120 per ADA or \$2,400 per district, whichever is greater. Per a change in state law effective 2003–04, state categorical aid is counted first toward meeting the minimum allocation of basic aid (ref. EC § 41975). Basic aid school districts are districts where property taxes exceed the computed LCFF entitlement; such districts receive no state aid from the LCFF.

**Categorical Aid**—Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for children with special needs (such as special education) or special programs (such as child nutrition). Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their LCFF entitlement.

**California Longitudinal Pupil Achievement Data System (CALPADS)**—Is used to maintain individual-level data including student demographics, course data, discipline, assessments, staff assignments, and other data for state and federal reporting.

**California Public Employees’ Retirement System (CalPERS)**—State law requires that classified employees and their employer contribute to this retirement fund.

**California State Teachers’ Retirement System (CalSTRS)**—State law requires that certificated employees, their employer, and the state contribute to this pension fund.

**California State Teachers’ Retirement System (CBEDS)**—The statewide system of collecting classified staffing, graduation requirements, and technology data from all school districts on an “Information Day” each October.

**Certificated Personnel**—School employees who hold positions for which a credential is required by the state—teachers, librarians, counselors, and most administrators.

**Classified Personnel**—School employees who hold positions that do not require a credential—like instructional aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

**Class Size Penalties**—The penalties imposed on school districts that have classes in excess of certain maximum sizes. (Class size penalties result in a reduction in ADA which, in turn, results in a loss in LCFF income.) See EC § 41376 and 41378.

**Concentration Grant**—The concentration grant (along with the supplemental and base grants) replaces previously existing K–12 funding streams. For targeted students (English learners, free or reduced-price meal (FRPM) recipients, or foster youth unduplicated counts) exceeding 55% of a local educational agency’s (LEA’s) enrollment, the concentration grant will provide 50% of the adjusted base grant.

**Consumer Price Index (CPI)**—A measure of the cost-of-living compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of inflation.

**Contribution**—The expenditure of general purpose funds in support of a categorical program, i.e., the categorical expense requires a contribution from the district’s General Fund for support. This occurs in most districts and county offices of education (COE) that provide special education and transportation. Contributions to other programs may be caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

**Cost-of-Living Adjustment (COLA)**—An increase in funding for government programs, including the LCFF entitlement calculation and categorical programs. Current law ties the COLA percentage for most education programs to the annual percentage change in the “Implicit Price Deflator” for state and local governments—a government price index. See EC § 42238.1.

**Criteria and Standards**—Local district budgets must meet state-adopted provisions of “criteria and standards.” These provisions establish minimum fiscal standards that school districts, COE and the state use to monitor district fiscal solvency and accountability. See EC § 33127 et seq.

**Declining Enrollment Adjustment**—A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the greater of current-year or prior-year ADA. See EC § 42238.5.

**Deficit Factor**—When an appropriation to the State School Fund for any specific program is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

**Education Protection Account (EPA)**—The EPA was created by Proposition 30 of 2012, which increased sales and income taxes on a temporary basis. Proposition 55 of 2016 continued the EPA and the increased income taxes of Proposition 30 through the year 2030. Funds collected from the

increased taxes are deposited into the EPA, which is then issued to LEAs as a replacement for the state aid portion of the LCFF.

**Education Revenue Augmentation Fund (ERAF)**—The fund used to collect the property taxes that are shifted from cities, the county, and special districts within each county, prior to their distribution to K–14 school agencies.

**Excess Cost**—Costs in excess of the average annual per-student expenditure (all resources) in a LEA during the preceding school year for an elementary or secondary school student and is computed after deducting (Title 34 Code of Federal Regulations 300.16 and 300.202):

- Amounts received under Part B of the Elementary and Secondary Education Act (ESEA)
- Amounts received under Part A of Title I of the ESEA
- Amounts received under Parts A and B of Title III of the ESEA
- Any state or local funds expended for programs that qualify under this subsection, but excluding any amounts for capital outlay and debt service
  - Each must be calculated separately

**Forest Reserve Funds**—25% of funds received by a county from the United States government from rentals of forest reserve lands are apportioned among the various districts in the county according to scholastic population.

**Full-Time Equivalent (FTE)**—The ratio of time expended in a part-time position to that of a full-time position.

**Gann Limit**—A limit on the appropriation of tax revenues of all levels of California government—the state, cities, counties, school agencies, and special districts imposed by Proposition 4, an initiative passed in November 1979 (reference Article XIII B of the California Constitution). Using 1978–79 as a base year, subsequent years’ limits have been adjusted for: (1) an inflation increase which is currently equal to the annual change in California per-capita personal income, and (2) the change in population, which for school agencies is the change in ADA. Although officially called “Appropriation Limits,” these limits are commonly called “Gann Limits” after Paul Gann, the author of Proposition 4.

**Grade Span Adjustments (GSA)**—Added to the base grants in the LCFF calculation. There is a 10.4% GSA for reduced class sizes in grades TK–3 and a 2.6% GSA for career technical education (CTE) that applies to grades 9 K–12.

**Hold Harmless**—A formula providing a guarantee of no loss in funding for an agency when a change in law or data would otherwise require a loss in funding.

**Implicit Price Deflator**—See *Cost-of-Living Adjustment*.

**Individuals with Disabilities Education Act of 2004 (Formerly PL94-142)**—States must develop and implement policies that assure a free appropriate public education to all children with disabilities. The state plans must be consistent with the federal statute, Title 20 United States Code Section 1400 et seq.

**Learning Continuity and Attendance Plan**—The Learning Continuity and Attendance Plan (Learning Continuity Plan) is a part of the overall 2020–21 State Budget package for K–12 that seeks to address funding stability for schools while providing information at the local educational agency (LEA) level for how student learning continuity will be addressed during the COVID-19 crisis in the 2020–21 school year.

**Local Control and Accountability Plan (LCAP)**—Under the LCFF, districts, COEs, and charter schools are required to create and update a three-year LCAP, which will describe how annual goals will be met and address state and local priorities identified in EC § 52060(d). The State Board of Education (SBE) is required to create evaluation standards to assist with analyzing strengths, weaknesses, areas of improvement, technical assistance, and identify intervention needs.

**Local Control Funding Formula (LCFF)**—The LCFF, which replaced revenue limits and most categorical programs starting in 2013–14. It is the amount that a district or charter school can collect annually from local property taxes and state aid. It is comprised of a base grant by grade span multiplied per unit of ADA, with grade span adjustments for class-size reduction in grades TK–3 and for CTE at the high school level. Supplemental and concentration grants are added based upon the percentage of the student population that is FRPM eligible, English learners, foster youth unduplicated counts.

**Mandate Block Grant (MBG)**—In 2012–13, the MBG program was established for LEAs (COEs, school districts, and charter schools [both direct and locally funded]) that elect to participate to receive reimbursement for 49 mandated activities (specified in Government Code Section [GC §] 17581.6[e]). LEAs make an annual choice to receive funds for mandated activities either through the MBG or through the traditional claim reimbursement process, for which reimbursements have been suspended indefinitely. The MBG funds are unrestricted and allocated on a per-ADA rate.

**Mandated Costs**—School district expenses that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See Senate Bill 90, 1977, and also Proposition 4, 1979.

**Maintenance Factor**—See *Proposition 98*.

**Miscellaneous Funds**—Local revenues received from mineral royalties or bonuses and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the LCFF.



**Necessary Small School (NSS)**—An elementary school with 96 or fewer ADA or high school with 286 or fewer ADA that meets the standards of being “necessary.” See EC § 42280 et seq.

**Parcel Tax**—A special tax that is a flat amount per parcel and not ad valorem based (i.e., not based on the assessed value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. See GC § 50079, et al.

**Permissive Override Tax**—Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

**PL81-874**—A federal program of “Impact Aid” that provides funds to school agencies that educate children whose families live and/or work on federal property, such as military bases. Also called “PL874.”

**Prior Year’s Taxes**—Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the LCFF.

**Proposition 13**—An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, the maximum total property tax rate for all government operations—including school agencies, cities, counties, and special districts—is 1% of assessed value and additional property tax levies may only be made for voter-approved debt. Proposition 13 also defined assessed value and required a two-thirds vote to levy any special purpose tax.

**Proposition 98**—An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K–14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state’s Gann Limit; and (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called “Test 1” and “Test 2” unless an alternative formula, known as “Test 3,” applies.

- “Test 1” originally provided that K–14 school agencies shall receive at least 39.5% of state General Fund tax revenues in each year, the same percentage as was appropriated for K–14 school agencies in 1986–87.
- “Test 2” provides that K–14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K–12 ADA and an inflation factor equal to the annual percentage change in per-capita personal income.
- “Test 3” only applies in years in which the annual percentage change in per-capita state General Fund tax revenues plus 1/2% is lower than the “Test 2” inflation factor (i.e., the change in per-

capita personal income), in which case the inflation factor is reduced to the annual percentage change in per capita state General Fund tax revenues plus 1/2%.

One of the provisions of Proposition 98 (as amended by Proposition 111) applies only if the minimum funding level is reduced due either to “Test 3” or the suspension of the minimum funding level by the Legislature and Governor. In such a situation, a “maintenance factor” is initially set equal to the amount of that year’s funding reduction due to “Test 3” or suspension, and this amount grows each year by statewide ADA growth and the “Test 2” inflation factor. In subsequent years when state taxes per-capita grow faster than personal income per capita, this “maintenance factor” is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored. This restoration process is applied prospectively only, and there is no requirement that the revenue loss in the year or years prior to the maintenance factor being fully restored be made up.

**Reserves**—Funds set aside in a school agency budget to provide for economic uncertainties, future expenditures, working capital, or other purposes.

**Regional Occupational Center or Program (ROC/P)**—A vocational educational program for high school students and adults. An ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement, or by a COE for the districts within the county.

**Senate Bill (SB) 90**—Reference to either:

1. SB 90/1972, which established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district’s 1972–73 state and property tax income by that year’s ADA. This original per-ADA amount became the historical base for all subsequent revenue limit calculations.
2. SB 90/1977, which required that the state reimburse state-imposed mandates on local governments.

**SB 813**—Reference to SB 813/1983 that provided a series of education “reforms” in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

**Secured Roll**—That portion of the assessed value that is stationary, i.e., land and buildings. See also *Unsecured Roll*. The secured roll averages about 90% of the taxable property in a district.

**Serrano Decision**—In 1974, the California Superior Court in Los Angeles County ruled in the *Serrano v. Priest* case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the “Equal Protection” clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the

California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier California Superior Court order. After several appeals, in March 1989, all of the plaintiffs in the case agreed to dismiss their legal challenges, thereby settling *Serrano v. Priest* as a legal issue.

**State School Fund**—Each year the state appropriates money to this fund, which is then used to make state aid payments to school agencies. Section A of the State School Fund is for K–12 education and Section B is for community college education.

**Subventions**—The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

**Sunset**—The termination of a categorical program. A schedule is in current law for the Legislature to consider the “sunset” of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue for the general purposes of the program, but the specific laws and regulations shall no longer apply.

**Supplemental Grant**—Created under the LCFF, the supplemental grant (along with the concentration and base grants) replaces previously existing K–12 funding streams. The supplemental grant equals 20% of the adjusted base grant for targeted disadvantaged students (English learners, FRPM recipients, or foster youth unduplicated counts).

**Supplemental Roll**—An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately—rather than waiting until the next lien date—additional property taxes are generated.

**Test 1/Test 2/Test 3**—See *Proposition 98*.

**Transitional Kindergarten (TK)**—A developmentally appropriate program offered to children (at ages 4 or 5) that are too young to start kindergarten in that year. Essentially, California offers a two-year kindergarten program.

**Unsecured Roll**—That portion of assessed property that is movable, such as boats, planes, etc.

**Waivers**—Permission from the SBE—or, in some cases, from the State Superintendent of Public Instruction—to set aside the requirements of an Education Code provision upon the request of a school district. See EC § 33050.

# Notes

[illegible]

## This image shows a full page of blank handwriting practice paper. It features approximately 20 evenly spaced horizontal blue lines across the entire page, providing a guide for letter height and placement. The background is a solid light gray color. There are no margins, text, or other markings present.