

Unaudited Actuals

2022-2023

Piedmont Unified School District

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	2022-23 Unaudited Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

			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	25,345,885.30	226,577.00	25,572,462.30	26,378,172.00	175,142.00	26,553,314.00	3.8%
2) Federal Revenue		8100-8299	7,769.96	895,883.49	903,653.45	0.00	575,523.00	575,523.00	-36.3%
3) Other State Revenue		8300-8599	899,277.95	4,572,132.12	5,471,410.07	947,290.00	2,463,073.00	3,410,363.00	-37.7%
4) Other Local Revenue		8600-8799	18,821,413.37	1,757,137.02	20,578,550.39	18,066,382.00	1,938,258.00	20,004,640.00	-2.8%
5) TOTAL, REVENUES			45,074,346.58	7,451,729.63	52,526,076.21	45,391,844.00	5,151,996.00	50,543,840.00	-3.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	18,022,591.20	3,508,682.88	21,531,274.08	17,202,549.00	3,722,858.00	20,925,407.00	-2.8%
2) Classified Salaries		2000-2999	5,420,596.77	3,099,055.94	8,519,652.71	4,715,315.00	2,928,211.00	7,643,526.00	-10.3%
3) Employee Benefits		3000-3999	8,921,467.86	4,948,712.08	13,870,179.94	8,713,590.00	5,251,390.00	13,964,980.00	0.7%
4) Books and Supplies		4000-4999	830,734.62	493,810.08	1,324,544.70	800,897.00	317,483.00	1,118,380.00	-15.6%
5) Services and Other Operating Expenditures		5000-5999	3,694,884.42	3,960,061.13	7,654,945.55	3,120,282.00	3,114,393.00	6,234,675.00	-18.6%
6) Capital Outlay		6000-6999	56,300.50	324,842.42	381,142.92	27,777.00	320,740.00	348,517.00	-8.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	22,494.00	39,307.93	61,801.93	71,200.00	8,159.00	79,359.00	28.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(25,804.26)	13,997.51	(11,806.75)	(25,064.00)	4,415.00	(20,649.00)	74.9%
9) TOTAL, EXPENDITURES			36,943,265.11	16,388,469.97	53,331,735.08	34,626,546.00	15,667,649.00	50,294,195.00	-5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			8,131,081.47	(8,936,740.34)	(805,658.87)	10,765,298.00	(10,515,653.00)	249,645.00	-131.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	154,574.00	0.00	154,574.00	0.00	8,757.00	8,757.00	-94.3%
b) Transfers Out		7600-7629	632,935.03	55,000.00	687,935.03	0.00	60,000.00	60,000.00	-91.3%
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	(8,448,891.52)	8,448,891.52	0.00	(10,158,855.00)	10,158,855.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,927,252.55)	8,393,891.52	(533,361.03)	(10,158,855.00)	10,107,612.00	(51,243.00)	-90.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(796,171.08)	(542,848.82)	(1,339,019.90)	606,443.00	(408,041.00)	198,402.00	-114.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,192,549.63	1,695,747.05	4,888,296.68	2,396,378.55	1,152,898.23	3,549,276.78	-27.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,192,549.63	1,695,747.05	4,888,296.68	2,396,378.55	1,152,898.23	3,549,276.78	-27.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,192,549.63	1,695,747.05	4,888,296.68	2,396,378.55	1,152,898.23	3,549,276.78	-27.4%
2) Ending Balance, June 30 (E + F1e)			2,396,378.55	1,152,898.23	3,549,276.78	3,002,821.55	744,857.23	3,747,678.78	5.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	43,999.94	0.00	43,999.94	44,000.00	0.00	44,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	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	1,152,898.58	1,152,898.58	0.00	744,857.58	744,857.58	-35.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	540,392.00	0.00	540,392.00	1,117,392.00	0.00	1,117,392.00	106.8%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,620,590.00	0.00	1,620,590.00	1,418,962.00	0.00	1,418,962.00	-12.4%
Unassigned/Unappropriated Amount		9790	191,396.61	(.35)	191,396.26	422,467.55	(.35)	422,467.20	120.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,298,038.07	417,344.88	3,715,382.95				
1) Fair Value Adjustment to Cash in County Treasury		9111	(89,206.34)	0.00	(89,206.34)				
b) in Banks		9120	16,000.00	0.00	16,000.00				
c) in Revolving Cash Account		9130	43,999.94	0.00	43,999.94				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	288,974.28	172,566.27	461,540.55				
4) Due from Grantor Government		9290	343,577.00	1,549,485.56	1,893,062.56				
5) Due from Other Funds		9310	11,806.75	0.00	11,806.75				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	15,307.16	14,532.88	29,840.04				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			3,928,496.86	2,153,929.59	6,082,426.45				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,155,765.72	782,278.98	1,938,044.70				
2) Due to Grantor Governments		9590	320,641.00	24,062.83	344,703.83				
3) Due to Other Funds		9610	15,711.59	61,091.50	76,803.09				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	40,000.00	133,598.05	173,598.05				
6) TOTAL, LIABILITIES			1,532,118.31	1,001,031.36	2,533,149.67				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,396,378.55	1,152,898.23	3,549,276.78				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	9,273,926.00	0.00	9,273,926.00	9,795,541.00	0.00	9,795,541.00	5.6%
Education Protection Account State Aid - Current Year		8012	485,596.00	0.00	485,596.00	570,089.00	0.00	570,089.00	17.4%
State Aid - Prior Years		8019	(9,779.00)	0.00	(9,779.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	54,122.38	0.00	54,122.38	56,039.00	0.00	56,039.00	3.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	11,227,310.08	0.00	11,227,310.08	11,617,328.00	0.00	11,617,328.00	3.5%
Unsecured Roll Taxes		8042	534,207.99	0.00	534,207.99	793,622.00	0.00	793,622.00	48.6%
Prior Years' Taxes		8043	(51,321.62)	0.00	(51,321.62)	(17,363.00)	0.00	(17,363.00)	-66.2%
Supplemental Taxes		8044	371,780.69	0.00	371,780.69	251,001.00	0.00	251,001.00	-32.5%
Education Revenue Augmentation Fund (ERAF)		8045	3,502,501.78	0.00	3,502,501.78	3,311,915.00	0.00	3,311,915.00	-5.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			25,388,344.30	0.00	25,388,344.30	26,378,172.00	0.00	26,378,172.00	3.9%
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	(42,459.00)	0.00	(42,459.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	226,577.00	226,577.00	0.00	175,142.00	175,142.00	-22.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,345,885.30	226,577.00	25,572,462.30	26,378,172.00	175,142.00	26,553,314.00	3.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	527,150.00	527,150.00	0.00	511,194.00	511,194.00	-3.0%
Special Education Discretionary Grants		8182	0.00	55,249.90	55,249.90	0.00	41,047.00	41,047.00	-25.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
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		28,735.64	28,735.64		23,282.00	23,282.00	-19.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,769.96	284,747.95	292,517.91	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			7,769.96	895,883.49	903,653.45	0.00	575,523.00	575,523.00	-36.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	168,177.95	0.00	168,177.95	173,255.00	0.00	173,255.00	3.0%
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	100,000.00	100,000.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	106,084.00	0.00	106,084.00	111,169.00	0.00	111,169.00	4.8%
Lottery - Unrestricted and Instructional Materials		8560	472,781.50	239,378.22	712,159.72	392,942.00	154,865.00	547,807.00	-23.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	152,234.50	4,232,753.90	4,384,988.40	269,924.00	2,308,208.00	2,578,132.00	-41.2%
TOTAL, OTHER STATE REVENUE			899,277.95	4,572,132.12	5,471,410.07	947,290.00	2,463,073.00	3,410,363.00	-37.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	13,894,498.32	0.00	13,894,498.32	14,141,136.00	0.00	14,141,136.00	1.8%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	198,289.25	0.00	198,289.25	75,000.00	0.00	75,000.00	-62.2%
Interest		8660	67,342.74	0.00	67,342.74	80,000.00	0.00	80,000.00	18.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(89,206.34)	0.00	(89,206.34)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,750,489.40	105,336.02	4,855,825.42	3,770,246.00	201,577.00	3,971,823.00	-18.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		1,626,908.00	1,626,908.00		1,736,681.00	1,736,681.00	6.7%
From County Offices	6500	8792		24,893.00	24,893.00		0.00	0.00	-100.0%
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			18,821,413.37	1,757,137.02	20,578,550.39	18,066,382.00	1,938,258.00	20,004,640.00	-2.8%
TOTAL, REVENUES			45,074,346.58	7,451,729.63	52,526,076.21	45,391,844.00	5,151,996.00	50,543,840.00	-3.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	13,453,750.68	2,420,984.34	15,874,735.02	12,866,333.00	2,736,071.00	15,602,404.00	-1.7%
Certificated Pupil Support Salaries		1200	1,793,406.87	503,268.68	2,296,675.55	1,824,921.00	568,719.00	2,393,640.00	4.2%
Certificated Supervisors' and Administrators' Salaries		1300	2,223,980.34	158,868.31	2,382,848.65	2,031,388.00	158,522.00	2,189,910.00	-8.1%
Other Certificated Salaries		1900	551,453.31	425,561.55	977,014.86	479,907.00	259,546.00	739,453.00	-24.3%
TOTAL, CERTIFICATED SALARIES			18,022,591.20	3,508,682.88	21,531,274.08	17,202,549.00	3,722,858.00	20,925,407.00	-2.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	707,391.98	2,470,591.72	3,177,983.70	494,659.00	2,329,435.00	2,824,094.00	-11.1%
Classified Support Salaries		2200	1,271,062.01	439,770.27	1,710,832.28	1,160,797.00	419,935.00	1,580,732.00	-7.6%
Classified Supervisors' and Administrators' Salaries		2300	499,378.92	87,204.12	586,583.04	430,006.00	86,454.00	516,460.00	-12.0%
Clerical, Technical and Office Salaries		2400	2,608,757.01	101,489.83	2,710,246.84	2,274,703.00	92,387.00	2,367,090.00	-12.7%
Other Classified Salaries		2900	334,006.85	0.00	334,006.85	355,150.00	0.00	355,150.00	6.3%
TOTAL, CLASSIFIED SALARIES			5,420,596.77	3,099,055.94	8,519,652.71	4,715,315.00	2,928,211.00	7,643,526.00	-10.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,297,548.49	2,580,649.86	5,878,198.35	3,186,236.00	2,714,398.00	5,900,634.00	0.4%
PERS		3201-3202	1,117,075.02	693,996.59	1,811,071.61	1,173,826.00	771,288.00	1,945,114.00	7.4%
OASDI/Medicare/Alternative		3301-3302	665,605.51	267,529.87	933,135.38	606,008.00	272,088.00	878,096.00	-5.9%
Health and Welfare Benefits		3401-3402	3,050,812.74	1,275,834.52	4,326,647.26	2,980,773.00	1,368,555.00	4,349,328.00	0.5%
Unemployment Insurance		3501-3502	116,829.05	32,217.49	149,046.54	10,925.00	3,310.00	14,235.00	-90.4%
Workers' Compensation		3601-3602	296,933.27	98,483.75	395,417.02	400,822.00	121,751.00	522,573.00	32.2%
OPEB, Allocated		3701-3702	376,663.78	0.00	376,663.78	355,000.00	0.00	355,000.00	-5.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,921,467.86	4,948,712.08	13,870,179.94	8,713,590.00	5,251,390.00	13,964,980.00	0.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	21,339.17	137,262.84	158,602.01	150,000.00	70,000.00	220,000.00	38.7%
Books and Other Reference Materials		4200	42,213.19	26,149.95	68,363.14	42,276.00	28,892.00	71,168.00	4.1%
Materials and Supplies		4300	586,562.52	236,573.90	823,136.42	541,806.00	187,200.00	729,006.00	-11.4%
Noncapitalized Equipment		4400	180,619.74	93,823.39	274,443.13	66,815.00	31,391.00	98,206.00	-64.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			830,734.62	493,810.08	1,324,544.70	800,897.00	317,483.00	1,118,380.00	-15.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	344,211.64	2,418,201.82	2,762,413.46	106,910.00	1,992,000.00	2,098,910.00	-24.0%
Travel and Conferences		5200	74,735.31	14,747.58	89,482.89	63,129.00	12,743.00	75,872.00	-15.2%
Dues and Memberships		5300	88,730.70	0.00	88,730.70	72,405.00	0.00	72,405.00	-18.4%
Insurance		5400 - 5450	382,450.37	0.00	382,450.37	420,024.00	0.00	420,024.00	9.8%
Operations and Housekeeping Services		5500	786,100.39	1,020.00	787,120.39	758,503.00	0.00	758,503.00	-3.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	146,883.47	91,808.01	238,691.48	102,125.00	77,000.00	179,125.00	-25.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,747,758.15	1,428,897.49	3,176,655.64	1,473,649.00	1,028,003.00	2,501,652.00	-21.2%
Communications		5900	124,014.39	5,386.23	129,400.62	123,537.00	4,647.00	128,184.00	-0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,694,884.42	3,960,061.13	7,654,945.55	3,120,282.00	3,114,393.00	6,234,675.00	-18.6%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	25,000.00	86,088.99	111,088.99	22,777.00	0.00	22,777.00	-79.5%
Buildings and Improvements of Buildings		6200	14,322.00	209,525.41	223,847.41	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	16,978.50	14,290.52	31,269.02	5,000.00	320,740.00	325,740.00	941.7%
Equipment Replacement		6500	0.00	14,937.50	14,937.50	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			56,300.50	324,842.42	381,142.92	27,777.00	320,740.00	348,517.00	-8.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	22,494.00	0.00	22,494.00	23,000.00	0.00	23,000.00	2.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	48,200.00	0.00	48,200.00	New
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	1,913.92	1,913.92	0.00	423.00	423.00	-77.9%
Other Debt Service - Principal		7439	0.00	37,394.01	37,394.01	0.00	7,736.00	7,736.00	-79.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			22,494.00	39,307.93	61,801.93	71,200.00	8,159.00	79,359.00	28.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(13,997.51)	13,997.51	0.00	(4,415.00)	4,415.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(11,806.75)	0.00	(11,806.75)	(20,649.00)	0.00	(20,649.00)	74.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(25,804.26)	13,997.51	(11,806.75)	(25,064.00)	4,415.00	(20,649.00)	74.9%
TOTAL, EXPENDITURES			36,943,265.11	16,388,469.97	53,331,735.08	34,626,546.00	15,667,649.00	50,294,195.00	-5.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	8,757.00	8,757.00	New
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	154,574.00	0.00	154,574.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			154,574.00	0.00	154,574.00	0.00	8,757.00	8,757.00	-94.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	622,935.03	55,000.00	677,935.03	0.00	60,000.00	60,000.00	-91.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			632,935.03	55,000.00	687,935.03	0.00	60,000.00	60,000.00	-91.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	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%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(9,868,076.58)	9,868,076.58	0.00	(10,158,855.00)	10,158,855.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1,419,185.06	(1,419,185.06)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,448,891.52)	8,448,891.52	0.00	(10,158,855.00)	10,158,855.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(8,927,252.55)	8,393,891.52	(533,361.03)	(10,158,855.00)	10,107,612.00	(51,243.00)	-90.4%

			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	25,345,885.30	226,577.00	25,572,462.30	26,378,172.00	175,142.00	26,553,314.00	3.8%
2) Federal Revenue		8100-8299	7,769.96	895,883.49	903,653.45	0.00	575,523.00	575,523.00	-36.3%
3) Other State Revenue		8300-8599	899,277.95	4,572,132.12	5,471,410.07	947,290.00	2,463,073.00	3,410,363.00	-37.7%
4) Other Local Revenue		8600-8799	18,821,413.37	1,757,137.02	20,578,550.39	18,066,382.00	1,938,258.00	20,004,640.00	-2.8%
5) TOTAL, REVENUES			45,074,346.58	7,451,729.63	52,526,076.21	45,391,844.00	5,151,996.00	50,543,840.00	-3.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	20,017,694.12	12,034,973.23	32,052,667.35	18,949,353.00	11,852,337.00	30,801,690.00	-3.9%
2) Instruction - Related Services	2000-2999		5,906,442.90	1,893,411.48	7,799,854.38	5,469,155.00	1,600,958.00	7,070,113.00	-9.4%
3) Pupil Services	3000-3999		2,715,104.97	916,618.56	3,631,723.53	2,359,499.00	809,768.00	3,169,267.00	-12.7%
4) Ancillary Services	4000-4999		763,550.53	15,061.32	778,611.85	756,227.00	0.00	756,227.00	-2.9%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,158,217.62	124,159.52	4,282,377.14	3,784,602.00	77,343.00	3,861,945.00	-9.8%
8) Plant Services	8000-8999		3,359,760.97	1,364,937.93	4,724,698.90	3,236,510.00	1,319,084.00	4,555,594.00	-3.6%
9) Other Outgo	9000-9999		22,494.00	39,307.93	61,801.93	71,200.00	8,159.00	79,359.00	28.4%
10) TOTAL, EXPENDITURES			36,943,265.11	16,388,469.97	53,331,735.08	34,626,546.00	15,667,649.00	50,294,195.00	-5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,131,081.47	(8,936,740.34)	(805,658.87)	10,765,298.00	(10,515,653.00)	249,645.00	-131.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		154,574.00	0.00	154,574.00	0.00	8,757.00	8,757.00	-94.3%
b) Transfers Out	7600-7629		632,935.03	55,000.00	687,935.03	0.00	60,000.00	60,000.00	-91.3%
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		(8,448,891.52)	8,448,891.52	0.00	(10,158,855.00)	10,158,855.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,927,252.55)	8,393,891.52	(533,361.03)	(10,158,855.00)	10,107,612.00	(51,243.00)	-90.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(796,171.08)	(542,848.82)	(1,339,019.90)	606,443.00	(408,041.00)	198,402.00	-114.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		3,192,549.63	1,695,747.05	4,888,296.68	2,396,378.55	1,152,898.23	3,549,276.78	-27.4%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,192,549.63	1,695,747.05	4,888,296.68	2,396,378.55	1,152,898.23	3,549,276.78	-27.4%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,192,549.63	1,695,747.05	4,888,296.68	2,396,378.55	1,152,898.23	3,549,276.78	-27.4%
2) Ending Balance, June 30 (E + F1e)			2,396,378.55	1,152,898.23	3,549,276.78	3,002,821.55	744,857.23	3,747,678.78	5.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		43,999.94	0.00	43,999.94	44,000.00	0.00	44,000.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	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	1,152,898.58	1,152,898.58	0.00	744,857.58	744,857.58	-35.4%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		540,392.00	0.00	540,392.00	1,117,392.00	0.00	1,117,392.00	106.8%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		1,620,590.00	0.00	1,620,590.00	1,418,962.00	0.00	1,418,962.00	-12.4%
Unassigned/Unappropriated Amount	9790		191,396.61	(.35)	191,396.26	422,467.55	(.35)	422,467.20	120.7%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	117,988.00	117,988.00
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	.43	.43
6266	Educator Effectiveness, FY 2021-22	296,575.02	37,321.02
6300	Lottery: Instructional Materials	76,474.05	76,474.05
6318	Antibias Education Grant	199,422.58	136,544.58
6547	Special Education Early Intervention Preschool Grant	61,145.88	18,694.88
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	42,283.52	42,283.52
7311	Classified School Employee Professional Development Block Grant	2,211.65	2,211.65
7412	A-G Access/Success Grant	10,192.06	6,339.06
7413	A-G Learning Loss Mitigation Grant	2,653.00	1,653.00
7415	Classified School Employee Summer Assistance Program	.97	.97
7422	In-Person Instruction (IPI) Grant	.69	.69
7810	Other Restricted State	22,422.00	22,422.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	133,692.38	147,232.38
9010	Other Restricted Local	187,836.35	135,691.35
Total, Restricted Balance		1,152,898.58	744,857.58

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,214.99	2,214.99	2,427.98	2,224.32	2,224.32	2,329.08
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,214.99	2,214.99	2,427.98	2,224.32	2,224.32	2,329.08
5. District Funded County Program ADA						
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]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,214.99	2,214.99	2,427.98	2,224.32	2,224.32	2,329.08
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	335,023.00		335,023.00			335,023.00
Work in Progress	155,319.00		155,319.00	612,591.00		767,910.00
Total capital assets not being depreciated	490,342.00	0.00	490,342.00	612,591.00	0.00	1,102,933.00
Capital assets being depreciated:						
Land Improvements	5,575,953.00		5,575,953.00	175,721.00	443,791.00	5,307,883.00
Buildings	159,469,355.92	(301,074.92)	159,168,281.00	853,234.00	48,709.00	159,972,806.00
Equipment	954,989.07		954,989.07	22,794.00	35,121.00	942,662.07
Total capital assets being depreciated	166,000,297.99	(301,074.92)	165,699,223.07	1,051,749.00	527,621.00	166,223,351.07
Accumulated Depreciation for:						
Land Improvements	(2,823,945.00)		(2,823,945.00)	(102,986.00)	(224,833.00)	(2,702,098.00)
Buildings	(31,192,591.00)		(31,192,591.00)	(3,227,167.00)	(48,709.00)	(34,371,049.00)
Equipment	(463,338.00)		(463,338.00)	(55,475.00)	(35,121.00)	(483,692.00)
Total accumulated depreciation	(34,479,874.00)	0.00	(34,479,874.00)	(3,385,628.00)	(308,663.00)	(37,556,839.00)
Total capital assets being depreciated, net excluding lease and subscription assets	131,520,423.99	(301,074.92)	131,219,349.07	(2,333,879.00)	218,958.00	128,666,512.07
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	132,010,765.99	(301,074.92)	131,709,691.07	(1,721,288.00)	218,958.00	129,769,445.07
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	GEER	ELO Grant: GEER II	ELO Grant: ESSER III	ELO Grant: ESSER III	SpEd ARP IDEA	SpEd ARP IDEA Prop Share	SpEd: ARP Preschool
FEDERAL CATALOG NUMBER	84.425C	84.425	84.425	84.425	84.027	84.027	84.173
RESOURCE CODE	3215	3217	3218	3219	3305	3306	3308
REVENUE OBJECT	8290	8290	8290	8290	8182	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	1,928.80	8,479.72	98,373.00	175,966.43	20,887.93	1,066.59	1,841.69
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,928.80	8,479.72	98,373.00	175,966.43	20,887.93	1,066.59	1,841.69
REVENUES							
5. Unearned Revenue Deferred from Prior Year	1,928.80	0.00	0.00	0.00		0.00	0.00
6. Cash Received in Current Year	0.00	8,479.72	98,373.00	175,966.43	20,887.93	1,066.59	1,841.69
7. Contributed Matching Funds			0.00				
8. Total Available (sum lines 5, 6, & 7)	1,928.80	8,479.72	98,373.00	175,966.43	20,887.93	1,066.59	1,841.69
EXPENDITURES							
9. Donor-Authorized Expenditures	1,928.80	8,480.00	98,373.00	175,966.00	20,888.00	855.09	1,302.88
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,928.80	8,480.00	98,373.00	175,966.00	20,888.00	855.09	1,302.88
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)	0.00	(.28)	0.00	.43	(.07)	211.50	538.81

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
a. Unearned Revenue						211.50	538.81
b. Accounts Payable							
c. Accounts Receivable			0.00				
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	(.28)	0.00	.43	(.07)	211.50	538.81
15. If Carryover is allowed, enter line 14 amount here						211.50	538.81
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,928.80	8,479.72	98,373.00	175,966.43	20,887.93	855.09	1,302.88

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	
FEDERAL PROGRAM NAME	SpEd: IDEA	SpEd IDEA Preschool	SpEd Mental Health	Title II	TOTAL
FEDERAL CATALOG NUMBER	84.027	84.193	84.027A	84.367	
RESOURCE CODE	3310	3315	3327	4035	
REVENUE OBJECT	8181	8182	8182	8290	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carry over	0.00	0.00	0.00	5,453.64	313,997.80
2. a. Current Year Award	527,150.00	3,778.00	28,426.00	23,282.00	582,636.00
b. Transferability (ESSA)					0.00
c. Other Adjustments					0.00
d. Adj Curr Yr Award					
(sum lines 2a, 2b, & 2c)	527,150.00	3,778.00	28,426.00	23,282.00	582,636.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00
4. Total Available Award	527,150.00	3,778.00	28,426.00	28,735.64	896,633.80
(sum lines 1, 2d, & 3)					
REVENUES					
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	5,453.64	7,382.44
6. Cash Received in Current Year	0.00	0.00	28,426.00	23,282.00	358,323.36
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	28,426.00	28,735.64	365,705.80
EXPENDITURES					
9. Donor-Authorized Expenditures	527,150.00	3,778.00	28,426.00	28,735.64	895,883.41
10. Non Donor-Authorized Expenditures	393,276.84	25,299.12	85,964.04	14,618.21	519,158.21
11. Total Expenditures (lines 9 & 10)	920,426.84	29,077.12	114,390.04	43,353.85	1,415,041.62
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)	(527,150.00)	(3,778.00)	0.00	0.00	(530,177.61)
a. Unearned Revenue					750.31

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	
b. Accounts Payable					0.00
c. Accounts Receivable	527,150.00	3,778.00			530,928.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	750.39
15. If Carryover is allowed, enter line 14 amount here					750.31
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	527,150.00	3,778.00	28,426.00	28,735.64	895,883.49

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

Description	001	002	
STATE PROGRAM NAME	CA Pre-K Planning	In-Person Instruction	TOTAL
RESOURCE CODE	6053	7422	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover	111,563.71	59,289.03	170,852.74
2. a. Current Year Award	76,474.00	0.00	76,474.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	76,474.00	0.00	76,474.00
3. Required Matching Funds/Other	0.00		0.00
4. Total Available Award			
(sum lines 1, 2c, & 3)	188,037.71	59,289.03	247,326.74
REVENUES			
5. Unearned Revenue Deferred from Prior Year	111,197.71	59,289.03	170,486.74
6. Cash Received in Current Year	76,840.00	0.00	76,840.00
7. Contributed Matching Funds	0.00		0.00
8. Total Available (sum lines 5, 6, & 7)	188,037.71	59,289.03	247,326.74
EXPENDITURES			
9. Donor-Authorized Expenditures	55,744.96	59,288.34	115,033.30
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	55,744.96	59,288.34	115,033.30
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)	132,292.75	.69	132,293.44
a. Unearned Revenue	132,292.75		132,292.75
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
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	
(line 4 minus line 9)	132,292.75	.69	132,293.44
15. If Carryover is allowed, enter line 14 amount here	132,292.75		132,292.75
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	55,744.96	59,289.03	115,033.99

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	Educator Effectiveness Block Grant	Lottery - Instructional	Antibias Education Grant	SpEd - AB 602	SpEd Dispute Prev & Resol	SpEd Learning Recovery	State Mental Health Svcs
RESOURCE CODE	6266	6300	6318	6500	6536	6537	6546
REVENUE OBJECT	8590	8560	8590	8097, 8791	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	739,935.00	151,219.23	0.00	0.00	38,903.66	111,089.00	0.00
2. a. Current Year Award	0.00	228,476.70	200,000.00	1,878,378.00	0.00	0.00	174,069.68
b. Other Adjustments		10,901.52					
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	239,378.22	200,000.00	1,878,378.00	0.00	0.00	174,069.68
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award							
(sum lines 1, 2c, & 3)	739,935.00	390,597.45	200,000.00	1,878,378.00	38,903.66	111,089.00	174,069.68
REVENUES							
5. Cash Received in Current Year	147,987.00	243,555.73	0.00	1,878,378.00	0.00	0.00	158,417.68
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	(147,987.00)	(4,177.51)	200,000.00	0.00	0.00	0.00	15,652.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	(147,987.00)	(4,177.51)	200,000.00	0.00	0.00	0.00	15,652.00
8. Contributed Matching Funds					0.00		
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	239,378.22	200,000.00	1,878,378.00	0.00	0.00	174,069.68
EXPENDITURES							
10. Donor-Authorized Expenditures	443,359.98	314,123.40	577.42	1,878,378.00	38,903.66	111,089.00	174,069.68
11. Non Donor-Authorized							
Expenditures			0.00	7,445,750.89			344,427.64
12. Total Expenditures							
(line 10 plus line 11)	443,359.98	314,123.40	577.42	9,324,128.89	38,903.66	111,089.00	518,497.32

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
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	296,575.02	76,474.05	199,422.58	0.00	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	SpEd Early Intervention Preschool	Arts, Music, Instr Mtls Blk Grant	Kitchen Infrastructure	Classified Prof Development	A-G Access/Success	A-G Learning Loss Mitigation	Class Summer Employee Assistance
RESOURCE CODE	6547	6762	7032	7311	7412	7413	7415
REVENUE OBJECT	8590	8590	8520	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	107,753.29	0.00	0.00	5,796.80	17,853.00	2,653.00	.43
2. a. Current Year Award	98,649.00	1,419,185.06	100,000.00	0.00	0.00	0.00	96,033.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	98,649.00	1,419,185.06	100,000.00	0.00	0.00	0.00	96,033.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00			
4. Total Available Award (sum lines 1, 2c, & 3)	206,402.29	1,419,185.06	100,000.00	5,796.80	17,853.00	2,653.00	96,033.43
REVENUES							
5. Cash Received in Current Year	98,649.00	751,687.00	100,000.00	0.00	4,463.00	663.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	667,498.06	0.00	0.00	(4,463.00)	(663.00)	96,033.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	667,498.06	0.00	0.00	(4,463.00)	(663.00)	96,033.00
8. Contributed Matching Funds					0.00	0.00	
9. Total Available (sum lines 5, 7c, & 8)	98,649.00	1,419,185.06	100,000.00	0.00	0.00	0.00	96,033.00
EXPENDITURES							
10. Donor-Authorized Expenditures	145,256.41	1,419,185.06	57,716.48	3,585.15	7,660.94	0.00	96,032.46
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	145,256.41	1,419,185.06	57,716.48	3,585.15	7,660.94	0.00	96,032.46

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
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	61,145.88	0.00	42,283.52	2,211.65	10,192.06	2,653.00	.97

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

Description	015	016	017	018	
STATE PROGRAM NAME	Expanded Learning Opportunity	Expanded Learning Opportunity - Para	Learning Recovery Emergency Blk Grant	Ethnic Studies	TOTAL
RESOURCE CODE	7425	7426	7435	7810	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted					
Ending Balance	184,732.64	701.27	0.00	22,422.00	1,383,059.32
2. a. Current Year Award	0.00	0.00	143,040.17		4,337,831.61
b. Other Adjustments					10,901.52
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	0.00	0.00	143,040.17	0.00	4,348,733.13
3. Required Matching Funds/Other					0.00
4. Total Available Award					
(sum lines 1, 2c, & 3)	184,732.64	701.27	143,040.17	22,422.00	5,731,792.45
REVENUES					
5. Cash Received in Current Year	0.00	0.00	167,103.00	22,422.00	3,573,325.41
6. Amounts Included in Line 5 for					
Prior Year Adjustments					0.00
7. a. Accounts Receivable					
(line 2c minus lines 5 & 6)	0.00	0.00	(24,062.83)	(22,422.00)	775,407.72
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable					
(line 7a minus line 7b)	0.00	0.00	(24,062.83)	(22,422.00)	775,407.72
8. Contributed Matching Funds					0.00
9. Total Available					
(sum lines 5, 7c, & 8)	0.00	0.00	143,040.17	0.00	4,348,733.13
EXPENDITURES					
10. Donor-Authorized Expenditures	184,732.64	701.27	143,040.17	0.00	5,018,411.72
11. Non Donor-Authorized					
Expenditures					7,790,178.53
12. Total Expenditures					

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

Description	015	016	017	018	
(line 10 plus line 11)	184,732.64	701.27	143,040.17	0.00	12,808,590.25
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	0.00	0.00	0.00	22,422.00	713,380.73

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

Description	001	002	003	004	
LOCAL PROGRAM NAME	APT	Alameda County Health Services Agency	Piedmont Makers	PEf - Diversity, Equity, Inclusion & Belonging	TOTAL
RESOURCE CODE	9030	9035	9071	9215	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted					
Ending Balance		137.91	212,959.92	21,566.11	234,663.94
2. a. Current Year Award	33,583.02	60,149.00	0.00	0.00	93,732.02
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	33,583.02	60,149.00	0.00	0.00	93,732.02
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	33,583.02	60,286.91	212,959.92	21,566.11	328,395.96
REVENUES					
5. Cash Received in Current Year	0.00	30,074.50	0.00	0.00	30,074.50
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	33,583.02	30,074.50	0.00	0.00	63,657.52
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	33,583.02	30,074.50	0.00	0.00	63,657.52
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	33,583.02	60,149.00	0.00	0.00	93,732.02
EXPENDITURES					
10. Donor-Authorized Expenditures	33,583.02	60,286.91	60,732.45	9,279.86	163,882.24
11. Non Donor-Authorized Expenditures		5,209.00			5,209.00
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	
(line 10 plus line 11)	33,583.02	65,495.91	60,732.45	9,279.86	169,091.24
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	0.00	0.00	152,227.47	12,286.25	164,513.72

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

01 61275 0000000
Form CEA
D8AZ71C6BP(2022-23)

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	21,531,274.08	301	0.00	303	21,531,274.08	305	93,186.62		307	21,438,087.46	309
2000 - Classified Salaries	8,519,652.71	311	2,728.00	313	8,516,924.71	315	0.00		317	8,516,924.71	319
3000 - Employee Benefits	13,870,179.94	321	376,923.76	323	13,493,256.18	325	21,203.42		327	13,472,052.76	329
4000 - Books, Supplies Equip Replace. (6500)	1,339,482.20	331	60,542.19	333	1,278,940.01	335	240,527.18		337	1,038,412.83	339
5000 - Services. . & 7300 - Indirect Costs	7,643,138.80	341	19,631.14	343	7,623,507.66	345	1,742,408.73		347	5,881,098.93	349
TOTAL					52,443,902.64	365	TOTAL			50,346,576.69	369

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

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

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

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

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

01 61275 0000000
Form CEA
D8AZ71C6BP(2022-23)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	27,841,903.71	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	27,841,903.71	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).	50,346,576.69	
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
Governmental Activities:							
General Obligation Bonds Payable	147,308,589.41		147,308,589.41		15,722.31	147,292,867.10	5,382,625.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	3,215,430.30		3,215,430.30		295,866.02	2,919,564.28	308,815.14
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	44,420,580.00	(20,400,989.00)	24,019,591.00			24,019,591.00	
Total/Net OPEB Liability	7,155,279.00	(30.00)	7,155,249.00		718,455.00	6,436,794.00	
Compensated Absences Payable	180,107.06		180,107.06	5,785.29		185,892.35	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	202,279,985.77	(20,401,019.00)	181,878,966.77	5,785.29	1,030,043.33	180,854,708.73	5,691,440.14
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	54,019,670.11
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,415,041.62
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	381,142.92
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	39,307.93
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	687,935.03
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,108,385.88
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	242,907.00
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)				51,739,149.61
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				2,214.99
B. Expenditures per ADA (Line I.E divided by Line II.A)				23,358.64

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.)	45,939,651.62	20,506.67
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)	45,939,651.62	20,506.67
B. Required effort (Line A.2 times 90%)	41,345,686.46	18,456.00
C. Current year expenditures (Line I.E and Line II.B)	51,739,149.61	23,358.64
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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.)	MOE Met	
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)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2021-22 Actual			2022-23 Actual		
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	27,906,905.96		27,906,905.96			29,425,605.36
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	2,259.37		2,259.37			2,214.99
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2021-22			Adjustments to 2022-23		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2022-23 P2 Report			2023-24 P2 Estimate		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	2,214.99		2,214.99	2,224.32		2,224.32
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			2,214.99			2,224.32
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2022-23 Actual			2023-24 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	54,122.38		54,122.38	56,039.00		56,039.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	11,227,310.08		11,227,310.08	11,617,328.00		11,617,328.00
5. Unsecured Roll Taxes (Object 8042)	534,207.99		534,207.99	793,622.00		793,622.00
6. Prior Years' Taxes (Object 8043)	(51,321.62)		(51,321.62)	(17,363.00)		(17,363.00)
7. Supplemental Taxes (Object 8044)	371,780.69		371,780.69	251,001.00		251,001.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	3,502,501.78		3,502,501.78	3,311,915.00		3,311,915.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	13,894,498.32		13,894,498.32	14,141,136.00		14,141,136.00
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)	29,533,099.62	0.00	29,533,099.62	30,153,678.00	0.00	30,153,678.00
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)	29,533,099.62	0.00	29,533,099.62	30,153,678.00	0.00	30,153,678.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			510,101.87			477,478.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,554,740.00		1,554,740.00	1,449,999.00		1,449,999.00
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)	1,554,740.00	0.00	2,064,841.87	1,449,999.00	0.00	1,927,477.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	9,759,522.00		9,759,522.00	10,365,630.00		10,365,630.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(9,779.00)		(9,779.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	9,749,743.00	0.00	9,749,743.00	10,365,630.00	0.00	10,365,630.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	52,526,076.21		52,526,076.21	50,543,840.00		50,543,840.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(21,863.60)		(21,863.60)	80,000.00		80,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2022-23 Actual			2023-24 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			27,906,905.96			29,425,605.36
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9804			1.0042
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			29,425,605.36			30,861,177.07
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			29,533,099.62			30,153,678.00
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)			265,798.80			266,918.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,957,347.61			2,634,976.07
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,957,347.61			2,634,976.07
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])			(21,863.60)			51,979.64
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			29,511,236.02			30,205,657.64
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)			1,979,211.21			2,582,996.43
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			29,511,236.02			
b. State Subventions (Line D8)			1,979,211.21			
c. Less: Excluded Appropriations (Line C23)			2,064,841.87			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			29,425,605.36			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	2022-23 Actual			2023-24 Budget		
11. Adjusted Appropriations Limit						

[illegible]

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) 2,671,370.92
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) 40,873,072.03

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) 6.54%

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) 2,019,520.30
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,504,590.91

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	27,300.25
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)	283,673.38
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)	3,835,084.84
9. Carry-Forward Adjustment (Part IV, Line F)	486,879.90
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,321,964.74
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	29,983,376.95
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,488,779.19
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,243,859.89
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	778,611.85
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	648,204.89
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)	35,397.02
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)	59,170.52
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)	4,053,840.03
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)	408,999.88
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	642,299.22
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	647,170.56
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)	47,989,710.00
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.99%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	9.01%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	3,835,084.84
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(22,518.03)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.93%) times Part III, Line B19); zero if negative	486,879.90
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.93%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.93%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	486,879.90
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	486,879.90

Approved
indirect
cost rate: 6.93%

Highest
rate used
in any
program: 6.93%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	6053	31,228.98	2,164.17	6.93%
01	6318	539.99	37.43	6.93%
01	6536	36,386.55	2,517.11	6.92%
01	6547	133,893.21	9,278.80	6.93%
11	6391	464,058.32	11,806.75	2.54%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	665,429.69		151,219.23	816,648.92
2. State Lottery Revenue	8560	472,781.50		239,378.22	712,159.72
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	(1,050,000.00)	1,050,000.00		0.00
6. Total Available (Sum Lines A1 through A5)		88,211.19	1,050,000.00	390,597.45	1,528,808.64
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	51,821.27		188,705.91	240,527.18
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	27,125.53			27,125.53
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			125,417.49	125,417.49
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)		78,946.80	0.00	314,123.40	393,070.20
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	9,264.39	1,050,000.00	76,474.05	1,135,738.44
D. COMMENTS:					
amount in 5c is for online subscriptions of curriculum					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	31,228.98	0.00	31,228.98	2,644.17		33,873.15
1110	Regular Education, K-12	22,876,261.48	10,026,967.97	32,903,229.45	2,785,926.31		35,689,155.76
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,046,994.35	277,965.01	1,324,959.36	112,184.71		1,437,144.07
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	339,986.60	55,641.27	395,627.87	33,497.93		429,125.80
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	13,187,447.90	726,964.76	13,914,412.66	1,178,137.49		15,092,550.15
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					56,365.47	56,365.47
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					361,732.24	361,732.24
----	Other Outgo					749,736.96	749,736.96
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	181,793.29		181,793.29
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(11,806.75)		(11,806.75)
----	Total General Fund and Charter Schools Funds Expenditures	37,481,919.31	11,087,539.01	48,569,458.32	4,282,377.15	1,167,834.67	54,019,670.14

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	30,511.98	0.00	0.00	0.00	0.00	0.00	0.00			717.00	0.00	31,228.98
1110	Regular Education, K-12	20,620,066.54	722,133.99	600,240.54	491.18	153,860.18	857.20	778,611.85			0.00	0.00	22,876,261.48
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	625,386.26	0.00	0.00	275,569.96	146,038.13	0.00	0.00			0.00	0.00	1,046,994.35
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	233,839.02	0.00	47,833.73	0.00	58,313.85	0.00	0.00			0.00	0.00	339,986.60
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	10,542,863.55	0.00	510,864.72	548,642.58	1,132,926.59	452,150.46	0.00			0.00	0.00	13,187,447.90
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		32,052,667.35	722,133.99	1,158,938.99	824,703.72	1,491,138.75	453,007.66	778,611.85	0.00	0.00	717.00	0.00	37,481,919.31

* 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	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	5,804,426.51	4,222,541.46	0.00	10,026,967.97
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	232,997.77	44,967.24	0.00	277,965.01
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	55,641.27	0.00	0.00	55,641.27
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)	632,223.80	94,740.96	0.00	726,964.76
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
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
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		6,725,289.35	4,362,249.66	0.00	11,087,539.01

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	648,204.89
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	27,300.25
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,054,917.32
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,563,761.43
5	Total Central Administration Costs in General Fund and Charter Schools Funds	4,294,183.89
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	37,481,919.31
2	Total Allocated Costs (from Form PCR, Column 2, Total)	11,087,539.01
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	48,569,458.32
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	642,299.22
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,504,773.44
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,147,072.66
D.	Total Direct Charged and Allocated Costs (B3 + C5)	50,716,530.98
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	8.47%

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)	56,365.47				56,365.47
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			361,732.24		361,732.24
Other Outgo (Objects 1000 - 7999)				749,736.96	749,736.96
Total Other Costs	56,365.47	0.00	361,732.24	749,736.96	1,167,834.67

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	759,497.94	829,499.99	3,505,079.75	1,631,211.65	4,362,249.66	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	166.91	166.91	166.91	166.91	395.33		
3100 Alternative Schools							
3200 Continuation Schools	6.70	6.70	6.70	6.70	4.21		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	1.60	1.60	1.60	1.60			
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)	18.18	18.18	18.18	18.18	8.87		
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	193.39	193.39	193.39	193.39	408.41	0.00	0.00

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

01 61275 0000000
Report SEMA
D8AZ71C6BP(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
	UNDUPLICATED PUPIL COUNT								298.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	852,300.97	0.00	0.00	0.00	119,988.82	2,510,638.35		3,482,928.14
2000-2999	Classified Salaries	71,014.22	0.00	0.00	0.00	120,441.29	2,489,449.09		2,680,904.60
3000-3999	Employee Benefits	336,655.76	0.00	0.00	0.00	122,786.60	2,480,638.05		2,940,080.41
4000-4999	Books and Supplies	11,161.36	0.00	0.00	0.00	2,967.06	16,583.48		30,711.90
5000-5999	Services and Other Operating Expenditures	212,534.16	0.00	0.00	0.00	17,975.70	3,822,312.99		4,052,822.85
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	1,483,666.47	0.00	0.00	0.00	384,159.47	11,319,621.96	0.00	13,187,447.90
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	11,795.91		11,795.91
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	726,964.76							726,964.76
	Total Indirect Costs and PCR Allocations	726,964.76	0.00	0.00	0.00	0.00	11,795.91	0.00	738,760.67
	TOTAL COSTS	2,210,631.23	0.00	0.00	0.00	384,159.47	11,331,417.87	0.00	13,926,208.57
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	93,884.30	0.00	0.00	0.00	96,812.12	0.00		190,696.42
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	24,043.18	496,547.10		520,590.28
3000-3999	Employee Benefits	21,360.83	0.00	0.00	0.00	53,889.73	278,211.83		353,462.39
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,302.88	0.00		1,302.88
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	303,707.00		303,707.00
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	115,245.13	0.00	0.00	0.00	176,047.91	1,078,465.93	0.00	1,369,758.97
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	115,245.13	0.00	0.00	0.00	176,047.91	1,078,465.93	0.00	1,369,758.97
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								504,540.00
	TOTAL COSTS								865,218.97
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	758,416.67	0.00	0.00	0.00	23,176.70	2,510,638.35		3,292,231.72

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

01 61275 0000000
Report SEMA
D8AZ71C6BP(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
2000-2999	Classified Salaries	71,014.22	0.00	0.00	0.00	96,398.11	1,992,901.99		2,160,314.32
3000-3999	Employee Benefits	315,294.93	0.00	0.00	0.00	68,896.87	2,202,426.22		2,586,618.02
4000-4999	Books and Supplies	11,161.36	0.00	0.00	0.00	1,664.18	16,583.48		29,409.02
5000-5999	Services and Other Operating Expenditures	212,534.16	0.00	0.00	0.00	17,975.70	3,518,605.99		3,749,115.85
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	1,368,421.34	0.00	0.00	0.00	208,111.56	10,241,156.03	0.00	11,817,688.93
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	11,795.91		11,795.91
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	726,964.76							726,964.76
	Total Indirect Costs and PCR Allocations	726,964.76	0.00	0.00	0.00	0.00	11,795.91	0.00	738,760.67
	TOTAL BEFORE OBJECT 8980	2,095,386.10	0.00	0.00	0.00	208,111.56	10,252,951.94	0.00	12,556,449.60
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								504,540.00
	TOTAL COSTS								13,060,989.60
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	375,475.82	0.00	0.00	0.00	0.00	78,122.96		453,598.78
2000-2999	Classified Salaries	2,750.00	0.00	0.00	0.00	6,642.50	141,132.50		150,525.00
3000-3999	Employee Benefits	104,404.85	0.00	0.00	0.00	746.52	52,042.13		157,193.50
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,389.55	3,376.27		4,765.82
5000-5999	Services and Other Operating Expenditures	1,839.21	0.00	0.00	0.00	0.00	393,280.37		395,119.58
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	484,469.88	0.00	0.00	0.00	8,778.57	667,954.23	0.00	1,161,202.68
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	484,469.88	0.00	0.00	0.00	8,778.57	667,954.23	0.00	1,161,202.68
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								504,540.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								7,445,750.89
	TOTAL COSTS								9,111,493.57

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
-------------	-------------	--	-----------------------------------	---	--	---	--	--------------	-------

* 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)

01 61275 0000000
Report SEMA
D8AZ71C6BP(2022-23)

2021-22 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	11,223,239.61	8,042,350.96
2.	Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

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

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

5.	2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)	11,223,239.61	8,042,350.96

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	311.00
2.	Enter any adjustments not included in Line C1 (explain below)	

3.	2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)	311.00

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

01 61275 0000000
Report SEMA
D8AZ71C6BP(2022-23)

SELPA: North Region (CR)

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].

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

If (b) is greater than (a).

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

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

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

If (b) is less than (a).

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

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

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

SECTION 3

Column A Column B Column C

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

01 61275 0000000
Report SEMA
D8A271C6BP(2022-23)

SELPA: North Region (CR)

	Actual Expenditures (LE-CY Worksheet) FY 2022-23	Actual Expenditures Comparison Year 2021-22	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	13,926,208.57		
b. Less: Expenditures paid from federal sources	865,218.97		
c. Expenditures paid from state and local sources	13,060,989.60	11,223,239.61	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		11,223,239.61	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	13,060,989.60	11,223,239.61	1,837,749.99
If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.			
	Actual FY 2022-23	Comparison Year 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	13,926,208.57		
b. Less: Expenditures paid from federal sources	865,218.97		
c. Expenditures paid from state and local sources	13,060,989.60	11,223,239.61	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		11,223,239.61	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	13,060,989.60	11,223,239.61	
d. Special education unduplicated pupil count	298.00	311.00	
e. Per capita state and local expenditures (A2c/A2d)	43,828.82	36,087.59	7,741.24
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

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

01 61275 0000000
Report SEMA
D8AZ71C6BP(2022-23)

SELPA: North Region (CR)

	Actual FY 2022-23	Comparison Year 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only .			
a. Expenditures paid from local sources	9,111,493.57	8,042,350.96	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		8,042,350.96	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	9,111,493.57	8,042,350.96	1,069,142.61
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 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only .			
a. Expenditures paid from local sources	9,111,493.57	8,042,350.96	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		8,042,350.96	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	9,111,493.57	8,042,350.96	
b. Special education unduplicated pupil count	298.00	311.00	
c. Per capita local expenditures(B2a/ B2b)	30,575.48	25,859.65	4,715.83

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 .

Ruth Alahydoian

Contact Name

Chief Business Officer

Title

510-594-2608

Telephone Number

ralahydoian@piedmont.k12.ca.us

Email Address

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

01 61275 0000000
Report SEMB
D8AZ71C6BP(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
	UNDUPLICATED PUPIL COUNT								298.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	923,489.00	0.00	0.00	0.00	96,773.00	2,728,274.00		3,748,536.00
2000-2999	Classified Salaries	66,705.00	0.00	0.00	0.00	102,670.00	2,226,765.00		2,396,140.00
3000-3999	Employee Benefits	322,615.00	0.00	0.00	0.00	105,481.00	2,464,933.00		2,893,029.00
4000-4999	Books and Supplies	12,500.00	0.00	0.00	0.00	0.00	22,800.00		35,300.00
5000-5999	Services and Other Operating Expenditures	100,995.00	0.00	0.00	0.00	0.00	3,078,400.00		3,179,395.00
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	1,426,304.00	0.00	0.00	0.00	304,924.00	10,521,172.00	0.00	12,252,400.00
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 COSTS	1,426,304.00	0.00	0.00	0.00	304,924.00	10,521,172.00	0.00	12,252,400.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	775,624.00	0.00	0.00	0.00	0.00	2,624,170.00		3,399,794.00
2000-2999	Classified Salaries	66,705.00	0.00	0.00	0.00	102,670.00	1,795,292.00		1,964,667.00
3000-3999	Employee Benefits	273,680.00	0.00	0.00	0.00	59,730.00	2,167,227.00		2,500,637.00
4000-4999	Books and Supplies	12,500.00	0.00	0.00	0.00	0.00	22,800.00		35,300.00
5000-5999	Services and Other Operating Expenditures	100,995.00	0.00	0.00	0.00	0.00	3,078,400.00		3,179,395.00
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	1,229,504.00	0.00	0.00	0.00	162,400.00	9,687,889.00	0.00	11,079,793.00
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	1,229,504.00	0.00	0.00	0.00	162,400.00	9,687,889.00	0.00	11,079,793.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								620,366.00
	TOTAL COSTS								11,700,159.00
	LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)								

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

01 61275 0000000
Report SEMB
D8AZ71C6BP(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	351,019.00	0.00	0.00	0.00	0.00	0.00		351,019.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	91,605.00	0.00	0.00	0.00	0.00	0.00		91,605.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	308,900.00		308,900.00
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	442,624.00	0.00	0.00	0.00	0.00	308,900.00	0.00	751,524.00
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	442,624.00	0.00	0.00	0.00	0.00	308,900.00	0.00	751,524.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								620,366.00
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)								7,876,783.00
	TOTAL COSTS								9,248,673.00

* 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
	UNDUPLICATED PUPIL COUNT									298.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	852,300.97	0.00	0.00	0.00	119,988.82	2,510,638.35	0.00		3,482,928.14
2000-2999	Classified Salaries	71,014.22	0.00	0.00	0.00	120,441.29	2,489,449.09	0.00		2,680,904.60
3000-3999	Employee Benefits	336,655.76	0.00	0.00	0.00	122,786.60	2,480,638.05	0.00		2,940,080.41
4000-4999	Books and Supplies	11,161.36	0.00	0.00	0.00	2,967.06	16,583.48	0.00		30,711.90
5000-5999	Services and Other Operating Expenditures	212,534.16	0.00	0.00	0.00	17,975.70	3,822,312.99	0.00		4,052,822.85
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,483,666.47	0.00	0.00	0.00	384,159.47	11,319,621.96	0.00	0.00	13,187,447.90
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	11,795.91	0.00		11,795.91
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)	726,964.76								726,964.76
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	11,795.91	0.00	0.00	11,795.91
	TOTAL COSTS	1,483,666.47	0.00	0.00	0.00	384,159.47	11,331,417.87	0.00	0.00	13,199,243.81
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	93,884.30	0.00	0.00	0.00	96,812.12	0.00	0.00		190,696.42
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	24,043.18	496,547.10	0.00		520,590.28
3000-3999	Employee Benefits	21,360.83	0.00	0.00	0.00	53,889.73	278,211.83	0.00		353,462.39
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,302.88	0.00	0.00		1,302.88
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	303,707.00	0.00		303,707.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	115,245.13	0.00	0.00	0.00	176,047.91	1,078,465.93	0.00	0.00	1,369,758.97
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	115,245.13	0.00	0.00	0.00	176,047.91	1,078,465.93	0.00	0.00	1,369,758.97
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									504,540.00
	TOTAL COSTS									865,218.97

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

01 61275 0000000
Report SEMB
D8AZ71C6BP(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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	758,416.67	0.00	0.00	0.00	23,176.70	2,510,638.35	0.00		3,292,231.72
2000-2999	Classified Salaries	71,014.22	0.00	0.00	0.00	96,398.11	1,992,901.99	0.00		2,160,314.32
3000-3999	Employee Benefits	315,294.93	0.00	0.00	0.00	68,896.87	2,202,426.22	0.00		2,586,618.02
4000-4999	Books and Supplies	11,161.36	0.00	0.00	0.00	1,664.18	16,583.48	0.00		29,409.02
5000-5999	Services and Other Operating Expenditures	212,534.16	0.00	0.00	0.00	17,975.70	3,518,605.99	0.00		3,749,115.85
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,368,421.34	0.00	0.00	0.00	208,111.56	10,241,156.03	0.00	0.00	11,817,688.93
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	11,795.91	0.00		11,795.91
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)	726,964.76								726,964.76
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	11,795.91	0.00	0.00	11,795.91
	TOTAL BEFORE OBJECT 8980	1,368,421.34	0.00	0.00	0.00	208,111.56	10,252,951.94	0.00	0.00	11,829,484.84
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									504,540.00
	TOTAL COSTS									12,334,024.84
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	375,475.82	0.00	0.00	0.00	0.00	78,122.96	0.00		453,598.78
2000-2999	Classified Salaries	2,750.00	0.00	0.00	0.00	6,642.50	141,132.50	0.00		150,525.00
3000-3999	Employee Benefits	104,404.85	0.00	0.00	0.00	746.52	52,042.13	0.00		157,193.50
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,389.55	3,376.27	0.00		4,765.82
5000-5999	Services and Other Operating Expenditures	1,839.21	0.00	0.00	0.00	0.00	393,280.37	0.00		395,119.58
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	484,469.88	0.00	0.00	0.00	8,778.57	667,954.23	0.00	0.00	1,161,202.68
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	484,469.88	0.00	0.00	0.00	8,778.57	667,954.23	0.00	0.00	1,161,202.68

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

01 61275 0000000
Report SEMB
D8AZ71C6BP(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)									504,540.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									7,445,750.89
	TOTAL COSTS									9,111,493.57

* 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)

01 61275 0000000
Report SEMB
D8AZ71C6BP(2022-23)

SELPA: **North Region (CR)**

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

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

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

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

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

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

01 61275 0000000
Report SEMB
D8AZ71C6BP(2022-23)

SELPA: North Region (CR)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.
 - a. Total special education expenditures
 - b. Less: Expenditures paid from federal sources
 - c. Expenditures paid from state and local sources

Add/Less: Adjustments 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 2022-23	Difference (A - B)
12,252,400.00		
552,241.00		
11,700,159.00	13,060,989.50	
	(726,964.76)	
	12,334,024.74	
	0.00	
	0.00	
11,700,159.00	12,334,024.74	(633,865.74)

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.
 - a. Total special education expenditures
 - b. Less: Expenditures paid from federal sources
 - c. Expenditures paid from state and local sources

Add/Less: Adjustments 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 2022-23	Difference
12,252,400.00		
552,241.00		
11,700,159.00	13,060,989.60	
	(726,964.76)	
	12,334,024.84	
	0.00	
	0.00	
11,700,159.00	12,334,024.84	
298.00	298.00	
39,262.28	41,389.35	(2,127.07)

B. LOCAL EXPENDITURES ONLY METHOD

[illegible]

Email Address

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

01 61275 0000000
Form SIAA
D8AZ71C6BP(2022-23)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(11,806.75)				
Other Sources/Uses Detail					154,574.00	687,935.03		
Fund Reconciliation							11,806.75	76,803.09
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	11,806.75	0.00				
Other Sources/Uses Detail					6,031.32	0.00		
Fund Reconciliation							6,031.32	11,806.75
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					83,960.32	0.00		
Fund Reconciliation							9,680.27	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					243,719.95	0.00		
Fund Reconciliation							55,000.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					10,000.00	10,000.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					344,223.44	144,574.00		
Fund Reconciliation							6,091.50	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

Unaudited Actuals
2022-23 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	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

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								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	11,806.75	(11,806.75)	842,509.03	842,509.03	88,609.84	88,609.84

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	281,515.36	0.00	-400.0%
5) TOTAL, REVENUES			281,515.36	0.00	-400.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	33,762.45	0.00	-100.0%
2) Classified Salaries		2000-2999	1,045.89	0.00	-100.0%
3) Employee Benefits		3000-3999	7,802.59	0.00	-400.0%
4) Books and Supplies		4000-4999	93,579.97	0.00	-200.0%
5) Services and Other Operating Expenditures		5000-5999	272,808.98	0.00	-300.0%
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			408,999.88	0.00	-1,100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(127,484.52)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(127,484.52)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	440,874.24	313,389.72	-28.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			440,874.24	313,389.72	-28.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			440,874.24	313,389.72	-28.9%
2) Ending Balance, June 30 (E + F1e)			313,389.72	313,389.72	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,200.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	4,202.32	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	305,987.40	313,389.72	2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,224.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	(125.44)		
b) in Banks		9120	293,171.28		
c) in Revolving Cash Account		9130	3,200.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	33,734.04		
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	4,202.32		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			339,406.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	26,016.99		
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			26,016.99		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			313,389.72		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	659.51	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(125.44)	0.00	-100.0%
All Other Fees and Contracts		8689	275,004.86	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	5,976.43	0.00	-100.0%
TOTAL, REVENUES			281,515.36	0.00	-400.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	33,762.45	0.00	-100.0%
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			33,762.45	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	1,045.89	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,045.89	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,574.20	0.00	-100.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	528.78	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	173.92	0.00	-100.0%
Workers' Compensation		3601-3602	525.69	0.00	-100.0%
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			7,802.59	0.00	-400.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	80,794.02	0.00	-100.0%
Noncapitalized Equipment		4400	12,785.95	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			93,579.97	0.00	-200.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	1,210.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,823.20	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	264,775.78	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			272,808.98	0.00	-300.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			408,999.88	0.00	-1,100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	281,515.36	0.00	-400.0%
5) TOTAL, REVENUES			281,515.36	0.00	-400.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		408,999.88	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			408,999.88	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(127,484.52)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(127,484.52)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	440,874.24	313,389.72	-28.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			440,874.24	313,389.72	-28.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			440,874.24	313,389.72	-28.9%
2) Ending Balance, June 30 (E + F1e)			313,389.72	313,389.72	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,200.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	4,202.32	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	305,987.40	313,389.72	2.4%
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	305,987.40	313,389.72
Total, Restricted Balance		305,987.40	313,389.72

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	425,065.00	444,294.00	4.5%
4) Other Local Revenue		8600-8799	152,484.01	162,000.00	6.2%
5) TOTAL, REVENUES			577,549.01	606,294.00	5.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	217,688.51	232,496.00	6.8%
2) Classified Salaries		2000-2999	169,363.80	156,706.00	-7.5%
3) Employee Benefits		3000-3999	169,892.41	166,128.00	-2.2%
4) Books and Supplies		4000-4999	10,493.33	3,000.00	-71.4%
5) Services and Other Operating Expenditures		5000-5999	74,861.17	62,344.00	-16.7%
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	11,806.75	20,649.00	74.9%
9) TOTAL, EXPENDITURES			654,105.97	641,323.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(76,556.96)	(35,029.00)	-54.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,031.32	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			6,031.32	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(70,525.64)	(35,029.00)	-50.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	73,001.10	2,475.07	-96.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,001.10	2,475.07	-96.6%
d) Other Restatements		9795	(.39)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,000.71	2,475.07	-96.6%
2) Ending Balance, June 30 (E + F1e)			2,475.07	(32,553.93)	-1,415.3%
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	134,836.74	79,274.74	-41.2%
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	(132,361.67)	(111,828.67)	-15.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	79.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1.92)		
b) in Banks		9120	10,000.00		
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		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	6,347.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,031.32		
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			22,456.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,174.83		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	11,806.75		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			19,981.58		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,475.07		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	410,886.00	444,294.00	8.1%
All Other State Revenue	All Other	8590	14,179.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			425,065.00	444,294.00	4.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,213.20	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1.92)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	151,245.98	162,000.00	7.1%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	26.75	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			152,484.01	162,000.00	6.2%
TOTAL, REVENUES			577,549.01	606,294.00	5.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	150,513.38	166,584.00	10.7%

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	65,775.13	65,912.00	0.2%
Other Certificated Salaries		1900	1,400.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			217,688.51	232,496.00	6.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	169,363.80	156,706.00	-7.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			169,363.80	156,706.00	-7.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	49,860.48	44,248.00	-11.3%
PERS		3201-3202	39,456.82	41,809.00	6.0%
OASDI/Medicare/Alternative		3301-3302	17,174.42	14,719.00	-14.3%
Health and Welfare Benefits		3401-3402	55,673.56	58,037.00	4.2%
Unemployment Insurance		3501-3502	1,888.70	192.00	-89.8%
Workers' Compensation		3601-3602	5,838.43	7,123.00	22.0%
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			169,892.41	166,128.00	-2.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,056.54	500.00	-52.7%
Materials and Supplies		4300	9,436.79	2,500.00	-73.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,493.33	3,000.00	-71.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	1,130.00	1,130.00	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	2,080.09	2,453.00	17.9%
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	54,176.08	40,761.00	-24.8%
Communications		5900	17,475.00	18,000.00	3.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			74,861.17	62,344.00	-16.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	11,806.75	20,649.00	74.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,806.75	20,649.00	74.9%
TOTAL, EXPENDITURES			654,105.97	641,323.00	-2.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	6,031.32	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,031.32	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,031.32	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	425,065.00	444,294.00	4.5%
4) Other Local Revenue		8600-8799	152,484.01	162,000.00	6.2%
5) TOTAL, REVENUES			577,549.01	606,294.00	5.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		230,470.08	229,690.00	-0.3%
2) Instruction - Related Services	2000-2999		411,829.14	390,984.00	-5.1%
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		11,806.75	20,649.00	74.9%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			654,105.97	641,323.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(76,556.96)	(35,029.00)	-54.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,031.32	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			6,031.32	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(70,525.64)	(35,029.00)	-50.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	73,001.10	2,475.07	-96.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,001.10	2,475.07	-96.6%
d) Other Restatements		9795	(.39)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,000.71	2,475.07	-96.6%
2) Ending Balance, June 30 (E + F1e)			2,475.07	(32,553.93)	-1,415.3%
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	134,836.74	79,274.74	-41.2%
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	(132,361.67)	(111,828.67)	-15.5%

Resource		Description	2022-23 Unaudited Actuals	2023-24 Budget
6391		Adult Education Program	134,836.74	79,274.74
Total, Restricted Balance			134,836.74	79,274.74

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,254,964.64	1,324,113.00	5.5%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,901.80	201,000.00	2,812.3%
5) TOTAL, REVENUES			1,261,866.44	1,525,113.00	20.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	370,753.25	477,290.00	28.7%
3) Employee Benefits		3000-3999	181,071.18	272,067.00	50.3%
4) Books and Supplies		4000-4999	922,678.89	848,900.00	-8.0%
5) Services and Other Operating Expenditures		5000-5999	30,270.12	39,500.00	30.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,504,773.44	1,637,757.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(242,907.00)	(112,644.00)	-53.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	83,960.32	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			83,960.32	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(158,946.68)	(112,644.00)	-29.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	343,769.06	184,822.38	-46.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			343,769.06	184,822.38	-46.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			343,769.06	184,822.38	-46.2%
2) Ending Balance, June 30 (E + F1e)			184,822.38	72,178.38	-60.9%
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	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	184,822.38	366,318.38	98.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(294,140.00)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	78,197.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,877.52)		
b) in Banks		9120	10,000.00		
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		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	159,897.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	9,680.27		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			255,897.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,474.29		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	69,600.84		
6) TOTAL, LIABILITIES			71,075.13		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			184,822.38		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,254,964.64	1,324,113.00	5.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,254,964.64	1,324,113.00	5.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	235.75	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,999.15	1,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,877.52)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,544.42	200,000.00	2,956.0%
TOTAL, OTHER LOCAL REVENUE			6,901.80	201,000.00	2,812.3%
TOTAL, REVENUES			1,261,866.44	1,525,113.00	20.9%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	244,997.71	293,473.00	19.8%
Classified Supervisors' and Administrators' Salaries		2300	112,741.15	171,486.00	52.1%
Clerical, Technical and Office Salaries		2400	13,014.39	12,331.00	-5.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			370,753.25	477,290.00	28.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	84,139.13	125,847.00	49.6%
OASDI/Medicare/Alternative		3301-3302	27,623.68	35,614.00	28.9%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	61,848.84	101,634.00	64.3%
Unemployment Insurance		3501-3502	1,853.67	237.00	-87.2%
Workers' Compensation		3601-3602	5,605.86	8,735.00	55.8%
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			181,071.18	272,067.00	50.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	62,664.46	77,900.00	24.3%
Noncapitalized Equipment		4400	2,411.55	0.00	-100.0%
Food		4700	857,602.88	771,000.00	-10.1%
TOTAL, BOOKS AND SUPPLIES			922,678.89	848,900.00	-8.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	20,647.70	20,500.00	-0.7%
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	9,622.42	19,000.00	97.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,270.12	39,500.00	30.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,504,773.44	1,637,757.00	8.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	83,960.32	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			83,960.32	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			83,960.32	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,254,964.64	1,324,113.00	5.5%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,901.80	201,000.00	2,812.3%
5) TOTAL, REVENUES			1,261,866.44	1,525,113.00	20.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,504,773.44	1,637,757.00	8.8%
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			1,504,773.44	1,637,757.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(242,907.00)	(112,644.00)	-53.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	83,960.32	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			83,960.32	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(158,946.68)	(112,644.00)	-29.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	343,769.06	184,822.38	-46.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			343,769.06	184,822.38	-46.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			343,769.06	184,822.38	-46.2%
2) Ending Balance, June 30 (E + F1e)			184,822.38	72,178.38	-60.9%
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	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	184,822.38	366,318.38	98.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(294,140.00)	New

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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,951.16	500.00	-98.3%
5) TOTAL, REVENUES			29,951.16	500.00	-98.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	54,987.84	55,000.00	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			54,987.84	55,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,036.68)	(54,500.00)	117.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	243,719.95	60,000.00	-75.4%
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			243,719.95	60,000.00	-75.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			218,683.27	5,500.00	-97.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(127,650.01)	91,033.26	-171.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(127,650.01)	91,033.26	-171.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(127,650.01)	91,033.26	-171.3%
2) Ending Balance, June 30 (E + F1e)			91,033.26	96,533.26	6.0%
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	293.55	5,293.55	1,703.3%
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	90,739.71	91,239.71	0.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	41,369.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	(993.28)		
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	238.91		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	55,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			95,615.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,581.95		
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			4,581.95		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			91,033.26		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	885.28	500.00	-43.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(993.28)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	30,059.16	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,951.16	500.00	-98.3%
TOTAL, REVENUES			29,951.16	500.00	-98.3%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

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	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	54,987.84	55,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,987.84	55,000.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			54,987.84	55,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	243,719.95	60,000.00	-75.4%
(a) TOTAL, INTERFUND TRANSFERS IN			243,719.95	60,000.00	-75.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			243,719.95	60,000.00	-75.4%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,951.16	500.00	-98.3%
5) TOTAL, REVENUES			29,951.16	500.00	-98.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		54,987.84	55,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			54,987.84	55,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(25,036.68)	(54,500.00)	117.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	243,719.95	60,000.00	-75.4%
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			243,719.95	60,000.00	-75.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			218,683.27	5,500.00	-97.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(127,650.01)	91,033.26	-171.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(127,650.01)	91,033.26	-171.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(127,650.01)	91,033.26	-171.3%
2) Ending Balance, June 30 (E + F1e)			91,033.26	96,533.26	6.0%
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	293.55	5,293.55	1,703.3%
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	90,739.71	91,239.71	0.6%
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	2023-24
		Actuals	Budget
Resource	Description		
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	293.55	5,293.55
Total, Restricted Balance		293.55	5,293.55

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(892.36)	500.00	-156.0%
5) TOTAL, REVENUES			(892.36)	500.00	-156.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(892.36)	500.00	-156.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	8,757.00	New
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	(8,757.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(892.36)	(8,257.00)	825.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	108,185.46	107,293.10	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,185.46	107,293.10	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,185.46	107,293.10	-0.8%
2) Ending Balance, June 30 (E + F1e)			107,293.10	99,036.10	-7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,293.10	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	100,000.00	99,036.10	-1.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	109,285.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,623.96)		
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	631.13		
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			107,293.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			107,293.10		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,731.60	500.00	-71.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,623.96)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(892.36)	500.00	-156.0%
TOTAL, REVENUES			(892.36)	500.00	-156.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	8,757.00	New
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	8,757.00	New
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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	(8,757.00)	New

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(892.36)	500.00	-156.0%
5) TOTAL, REVENUES			(892.36)	500.00	-156.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(892.36)	500.00	-156.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	8,757.00	New
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	(8,757.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(892.36)	(8,257.00)	825.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	108,185.46	107,293.10	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,185.46	107,293.10	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,185.46	107,293.10	-0.8%
2) Ending Balance, June 30 (E + F1e)			107,293.10	99,036.10	-7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,293.10	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	100,000.00	99,036.10	-1.0%
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,697,577.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	(42,507.21)	25,000.00	-158.8%
5) TOTAL, REVENUES			2,655,069.79	25,000.00	-99.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	39,118.29	48,500.00	24.0%
6) Capital Outlay		6000-6999	661,500.93	4,182,500.00	532.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	144,573.74	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			845,192.96	4,231,000.00	400.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,809,876.83	(4,206,000.00)	-332.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	10,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,809,876.83	(4,206,000.00)	-332.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,722.42	1,813,599.25	48,621.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,722.42	1,813,599.25	48,621.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,722.42	1,813,599.25	48,621.0%
2) Ending Balance, June 30 (E + F1e)			1,813,599.25	(2,392,400.75)	-231.9%
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	1,865,852.21	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(52,252.96)	(2,392,400.75)	4,478.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,332,150.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(55,994.92)		
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	13,468.17		
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			2,289,623.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	476,024.00		
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			476,024.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,813,599.25		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	2,697,577.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,697,577.00	0.00	-100.0%
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	13,487.71	25,000.00	85.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(55,994.92)	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			(42,507.21)	25,000.00	-158.8%
TOTAL, REVENUES			2,655,069.79	25,000.00	-99.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
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
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	39,118.29	48,500.00	24.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,118.29	48,500.00	24.0%
CAPITAL OUTLAY					
Land		6100	14,955.00	7,500.00	-49.8%
Land Improvements		6170	534,919.03	4,000,000.00	647.8%
Buildings and Improvements of Buildings		6200	111,626.90	175,000.00	56.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			661,500.93	4,182,500.00	532.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	23,390.65	0.00	-100.0%
Other Debt Service - Principal		7439	121,183.09	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			144,573.74	0.00	-100.0%
TOTAL, EXPENDITURES			845,192.96	4,231,000.00	400.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	10,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	10,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
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
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,697,577.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	(42,507.21)	25,000.00	-158.8%
5) TOTAL, REVENUES			2,655,069.79	25,000.00	-99.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		700,619.22	4,231,000.00	503.9%
9) Other Outgo	9000-9999	Except 7600-7699	144,573.74	0.00	-100.0%
10) TOTAL, EXPENDITURES			845,192.96	4,231,000.00	400.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,809,876.83	(4,206,000.00)	-332.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	10,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,809,876.83	(4,206,000.00)	-332.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,722.42	1,813,599.25	48,621.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,722.42	1,813,599.25	48,621.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,722.42	1,813,599.25	48,621.0%
2) Ending Balance, June 30 (E + F1e)			1,813,599.25	(2,392,400.75)	-231.9%
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	1,865,852.21	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(52,252.96)	(2,392,400.75)	4,478.5%

		2022-23	
		Unaudited	2023-24
		Actuals	Budget
Resource	Description		
7710	State School Facilities Projects	1,865,852.21	0.00
Total, Restricted Balance		1,865,852.21	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,809.71	3,000.00	-89.6%
5) TOTAL, REVENUES			28,809.71	3,000.00	-89.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	500.00	New
5) Services and Other Operating Expenditures		5000-5999	1,155.00	0.00	-100.0%
6) Capital Outlay		6000-6999	623,899.85	59,000.00	-90.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	199,649.46	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			824,704.31	59,500.00	-92.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(795,894.60)	(56,500.00)	-92.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	344,223.44	0.00	-100.0%
b) Transfers Out		7600-7629	144,574.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			199,649.44	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(596,245.16)	(56,500.00)	-90.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	452,772.88	157,601.93	-65.2%
b) Audit Adjustments		9793	301,074.21	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			753,847.09	157,601.93	-79.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			753,847.09	157,601.93	-79.1%
2) Ending Balance, June 30 (E + F1e)			157,601.93	101,101.93	-35.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	140,637.71	81,137.71	-42.3%
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	16,964.22	19,964.22	17.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	130,940.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,143.87)		
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	23,714.21		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,091.50		
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			157,601.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			157,601.93		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,966.25	3,000.00	-66.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,143.87)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	22,987.33	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			28,809.71	3,000.00	-89.6%
TOTAL, REVENUES			28,809.71	3,000.00	-89.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 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			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	500.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	500.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,155.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,155.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	59,000.00	New
Buildings and Improvements of Buildings		6200	600,941.82	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	22,958.03	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			623,899.85	59,000.00	-90.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	32,301.38	0.00	-100.0%
Other Debt Service - Principal		7439	167,348.08	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			199,649.46	0.00	-100.0%
TOTAL, EXPENDITURES			824,704.31	59,500.00	-92.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	344,223.44	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			344,223.44	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	144,574.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			144,574.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			199,649.44	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,809.71	3,000.00	-89.6%
5) TOTAL, REVENUES			28,809.71	3,000.00	-89.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		625,054.85	59,500.00	-90.5%
9) Other Outgo	9000-9999	Except 7600-7699	199,649.46	0.00	-100.0%
10) TOTAL, EXPENDITURES			824,704.31	59,500.00	-92.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(795,894.60)	(56,500.00)	-92.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	344,223.44	0.00	-100.0%
b) Transfers Out		7600-7629	144,574.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			199,649.44	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(596,245.16)	(56,500.00)	-90.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	452,772.88	157,601.93	-65.2%
b) Audit Adjustments		9793	301,074.21	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			753,847.09	157,601.93	-79.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			753,847.09	157,601.93	-79.1%
2) Ending Balance, June 30 (E + F1e)			157,601.93	101,101.93	-35.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	140,637.71	81,137.71	-42.3%
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	16,964.22	19,964.22	17.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource		Description	2022-23 Unaudited Actuals	2023-24 Budget
9010		Other Restricted Local	140,637.71	81,137.71
Total, Restricted Balance			140,637.71	81,137.71