

2022 – 2023
Unaudited Actuals

G = General Ledger Data; S = Supplemental Data

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18	School Bus Emissions Reduction Fund		
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Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	175,595,222.00	0.00	175,595,222.00	186,257,721.00	0.00	186,257,721.00	6.1%
2) Federal Revenue		8100-8299	238,882.60	14,711,031.32	14,949,913.92	250,000.00	16,356,264.00	16,606,264.00	11.1%
3) Other State Revenue		8300-8599	5,327,651.49	37,130,656.86	42,458,308.35	3,256,792.00	15,401,461.00	18,658,253.00	-56.1%
4) Other Local Revenue		8600-8799	4,029,854.49	16,541,199.16	20,571,053.65	1,085,600.00	13,538,999.00	14,624,599.00	-28.9%
5) TOTAL, REVENUES			185,191,610.58	68,382,887.34	253,574,497.92	190,850,113.00	45,296,724.00	236,146,837.00	-6.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	72,729,655.47	21,109,856.60	93,839,512.07	70,765,726.00	23,392,533.00	94,158,259.00	0.3%
2) Classified Salaries		2000-2999	23,012,714.36	11,078,184.68	34,090,899.04	23,982,070.00	12,357,647.00	36,339,717.00	6.6%
3) Employee Benefits		3000-3999	41,476,664.82	23,501,046.31	64,977,711.13	43,902,841.00	25,644,645.00	69,547,486.00	7.0%
4) Books and Supplies		4000-4999	6,205,066.91	3,646,789.40	9,851,856.31	2,903,188.00	3,819,148.00	6,722,336.00	-31.8%
5) Services and Other Operating Expenditures		5000-5999	14,221,156.55	19,165,157.34	33,386,313.89	16,121,793.00	13,523,916.00	29,645,709.00	-11.2%
6) Capital Outlay		6000-6999	5,171,258.11	1,040,490.19	6,211,748.30	516,611.00	2,177,933.00	2,694,544.00	-56.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	212,284.79	218,066.07	430,350.86	359,579.00	400,000.00	759,579.00	76.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,131,946.32)	540,086.32	(591,860.00)	(1,267,979.00)	747,979.00	(520,000.00)	-12.1%
9) TOTAL, EXPENDITURES			161,896,854.69	80,299,676.91	242,196,531.60	157,283,829.00	82,063,801.00	239,347,630.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,294,755.89	(11,916,789.57)	11,377,966.32	33,566,284.00	(36,767,077.00)	(3,200,793.00)	-128.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	878,741.76	378,751.00	1,257,492.76	1,118,713.00	0.00	1,118,713.00	-11.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	1,025,412.96	0.00	1,025,412.96	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(32,980,825.68)	32,980,825.68	0.00	(35,509,406.00)	35,509,406.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,076,670.96)	33,359,576.68	2,282,905.72	(34,390,693.00)	35,509,406.00	1,118,713.00	-51.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,781,915.07)	21,442,787.11	13,660,872.04	(824,409.00)	(1,257,671.00)	(2,082,080.00)	-115.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	35,198,890.68	13,056,686.93	48,255,577.61	27,416,975.61	34,499,474.04	61,916,449.65	28.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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c) As of July 1 - Audited (F1a + F1b)			35,198,890.68	13,056,686.93	48,255,577.61	27,416,975.61	34,499,474.04	61,916,449.65	28.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,198,890.68	13,056,686.93	48,255,577.61	27,416,975.61	34,499,474.04	61,916,449.65	28.3%
2) Ending Balance, June 30 (E + F1e)			27,416,975.61	34,499,474.04	61,916,449.65	26,592,566.61	33,241,803.04	59,834,369.65	-3.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	82,548.00	0.00	82,548.00	82,548.00	0.00	82,548.00	0.0%
Stores		9712	325,544.75	0.00	325,544.75	99,000.00	0.00	99,000.00	-69.6%
Prepaid Items		9713	553,459.79	0.00	553,459.79	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	34,499,474.04	34,499,474.04	0.00	33,242,412.77	33,242,412.77	-3.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	11,877,862.00	0.00	11,877,862.00	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	9,575,424.00	0.00	9,575,424.00	New
Unassigned/Unappropriated Amount		9790	26,455,423.07	0.00	26,455,423.07	4,957,732.61	(609.73)	4,957,122.88	-81.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	36,788,052.93	32,320,405.24	69,108,458.17				
1) Fair Value Adjustment to Cash in County Treasury		9111	(638,235.00)	0.00	(638,235.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	82,548.00	0.00	82,548.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,065,855.51	925,668.44	2,991,523.95				
4) Due from Grantor Government		9290	518,061.00	15,498,797.45	16,016,858.45				
5) Due from Other Funds		9310	1,119,997.32	566,791.23	1,686,788.55				
6) Stores		9320	325,544.75	0.00	325,544.75				
7) Prepaid Expenditures		9330	553,459.79	0.00	553,459.79				
8) Other Current Assets		9340	0.00	0.00	0.00				

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9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			40,815,284.30	49,311,662.36	90,126,946.66				
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	6,479,673.44	4,351,515.15	10,831,188.59				
2) Due to Grantor Governments		9590	4,427,901.37	3,718,771.17	8,146,672.54				
3) Due to Other Funds		9610	602,151.88	0.00	602,151.88				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	1,888,582.00	6,741,902.00	8,630,484.00				
6) TOTAL, LIABILITIES			13,398,308.69	14,812,188.32	28,210,497.01				
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)			27,416,975.61	34,499,474.04	61,916,449.65				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	92,389,741.63	0.00	92,389,741.63	79,830,732.00	0.00	79,830,732.00	-13.6%
Education Protection Account State Aid - Current Year		8012	12,856,992.00	0.00	12,856,992.00	40,450,496.00	0.00	40,450,496.00	214.6%
State Aid - Prior Years		8019	19,781.00	0.00	19,781.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	404,503.85	0.00	404,503.85	361,735.00	0.00	361,735.00	-10.6%
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	61,503,618.02	0.00	61,503,618.02	58,637,312.00	0.00	58,637,312.00	-4.7%
Unsecured Roll Taxes		8042	1,564,536.94	0.00	1,564,536.94	1,643,121.00	0.00	1,643,121.00	5.0%
Prior Years' Taxes		8043	130,146.55	0.00	130,146.55	122,395.00	0.00	122,395.00	-6.0%
Supplemental Taxes		8044	792,793.62	0.00	792,793.62	774,923.00	0.00	774,923.00	-2.3%
Education Revenue Augmentation Fund (ERAF)		8045	261,054.06	0.00	261,054.06	238,849.00	0.00	238,849.00	-8.5%

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Community Redevelopment Funds (SB 617/699/1992)		8047	5,672,054.33	0.00	5,672,054.33	4,198,158.00	0.00	4,198,158.00	-26.0%
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			175,595,222.00	0.00	175,595,222.00	186,257,721.00	0.00	186,257,721.00	6.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			175,595,222.00	0.00	175,595,222.00	186,257,721.00	0.00	186,257,721.00	6.1%
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	3,392,443.00	3,392,443.00	0.00	3,392,443.00	3,392,443.00	0.0%
Special Education Discretionary Grants		8182	0.00	257,079.49	257,079.49	0.00	257,093.00	257,093.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,218,753.73	2,218,753.73		2,300,000.00	2,300,000.00	3.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		225,726.02	225,726.02		400,000.00	400,000.00	77.2%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		196,653.34	196,653.34		230,000.00	230,000.00	17.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		397,951.45	397,951.45		303,245.00	303,245.00	-23.8%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	238,882.60	8,022,424.29	8,261,306.89	250,000.00	9,473,483.00	9,723,483.00	17.7%
TOTAL, FEDERAL REVENUE			238,882.60	14,711,031.32	14,949,913.92	250,000.00	16,356,264.00	16,606,264.00	11.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	475,727.00	475,727.00	0.00	475,728.00	475,728.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	675,224.00	675,224.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	669,935.00	0.00	669,935.00	729,062.00	0.00	729,062.00	8.8%
Lottery - Unrestricted and Instructional Materials		8560	3,381,281.83	1,684,825.91	5,066,107.74	2,527,730.00	996,223.00	3,523,953.00	-30.4%
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		427,283.33	427,283.33		420,000.00	420,000.00	-1.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		173,334.00	173,334.00		155,704.00	155,704.00	-10.2%
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		645,159.52	645,159.52		800,000.00	800,000.00	24.0%
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	1,276,434.66	33,049,103.10	34,325,537.76	0.00	12,553,806.00	12,553,806.00	-63.4%
TOTAL, OTHER STATE REVENUE			5,327,651.49	37,130,656.86	42,458,308.35	3,256,792.00	15,401,461.00	18,658,253.00	-56.1%
OTHER LOCAL REVENUE									

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Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	243,034.05	243,034.05	0.00	239,355.00	239,355.00	-1.5%
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	98,057.25	0.00	98,057.25	45,600.00	0.00	45,600.00	-53.5%
Interest		8660	1,683,150.40	0.00	1,683,150.40	475,000.00	0.00	475,000.00	-71.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	53,962.00	0.00	53,962.00	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	72,289.93	171,509.90	243,799.83	65,000.00	171,510.00	236,510.00	-3.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,052,317.59	201,307.10	1,253,624.69	150,000.00	50,000.00	200,000.00	-84.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,070,077.32	2,548,095.11	3,618,172.43	350,000.00	176,244.00	526,244.00	-85.5%
Tuition		8710	0.00	667,711.00	667,711.00	0.00	174,730.00	174,730.00	-73.8%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		12,709,542.00	12,709,542.00		12,727,160.00	12,727,160.00	0.1%
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			4,029,854.49	16,541,199.16	20,571,053.65	1,085,600.00	13,538,999.00	14,624,599.00	-28.9%
TOTAL, REVENUES			185,191,610.58	68,382,887.34	253,574,497.92	190,850,113.00	45,296,724.00	236,146,837.00	-6.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	58,290,556.26	14,973,120.12	73,263,676.38	56,282,739.00	17,335,900.00	73,618,639.00	0.5%
Certificated Pupil Support Salaries		1200	4,823,486.56	4,554,305.40	9,377,791.96	5,034,966.00	4,616,499.00	9,651,465.00	2.9%
Certificated Supervisors' and Administrators' Salaries		1300	8,525,731.49	480,623.86	9,006,355.35	8,475,805.00	398,348.00	8,874,153.00	-1.5%
Other Certificated Salaries		1900	1,089,881.16	1,101,807.22	2,191,688.38	972,216.00	1,041,786.00	2,014,002.00	-8.1%
TOTAL, CERTIFICATED SALARIES			72,729,655.47	21,109,856.60	93,839,512.07	70,765,726.00	23,392,533.00	94,158,259.00	0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,455,065.48	7,900,496.34	9,355,561.82	1,599,543.00	9,400,794.00	11,000,337.00	17.6%
Classified Support Salaries		2200	9,094,755.98	2,328,303.32	11,423,059.30	9,419,909.00	2,280,196.00	11,700,105.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	1,592,453.30	124,991.13	1,717,444.43	1,662,429.00	125,192.00	1,787,621.00	4.1%
Clerical, Technical and Office Salaries		2400	8,501,466.57	286,408.64	8,787,875.21	9,068,798.00	327,834.00	9,396,632.00	6.9%
Other Classified Salaries		2900	2,368,973.03	437,985.25	2,806,958.28	2,231,391.00	223,631.00	2,455,022.00	-12.5%
TOTAL, CLASSIFIED SALARIES			23,012,714.36	11,078,184.68	34,090,899.04	23,982,070.00	12,357,647.00	36,339,717.00	6.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	13,645,816.61	11,653,235.51	25,299,052.12	13,393,249.00	12,458,610.00	25,851,859.00	2.2%
PERS		3201-3202	4,948,620.32	2,579,970.87	7,528,591.19	5,790,564.00	3,105,581.00	8,896,145.00	18.2%
OASDI/Medicare/Alternative		3301-3302	2,845,218.95	1,123,616.59	3,968,835.54	2,863,468.00	1,249,210.00	4,112,678.00	3.6%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
Health and Welfare Benefits		3401-3402	16,678,556.04	7,027,980.72	23,706,536.76	18,606,643.00	7,688,801.00	26,295,444.00	10.9%
Unemployment Insurance		3501-3502	469,622.88	156,429.34	626,052.22	47,073.00	23,578.00	70,651.00	-88.7%
Workers' Compensation		3601-3602	2,629,838.48	879,042.83	3,508,881.31	2,605,571.00	966,030.00	3,571,601.00	1.8%
OPEB, Allocated		3701-3702	117,020.63	26,347.90	143,368.53	294,343.00	71,581.00	365,924.00	155.2%
OPEB, Active Employees		3751-3752	105,098.46	41,065.04	146,163.50	100,160.00	44,430.00	144,590.00	-1.1%
Other Employee Benefits		3901-3902	36,872.45	13,357.51	50,229.96	201,770.00	36,824.00	238,594.00	375.0%
TOTAL, EMPLOYEE BENEFITS			41,476,664.82	23,501,046.31	64,977,711.13	43,902,841.00	25,644,645.00	69,547,486.00	7.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,571,192.40	638,804.35	4,209,996.75	4,600.00	1,195,250.00	1,199,850.00	-71.5%
Books and Other Reference Materials		4200	48,848.19	273,141.50	321,989.69	9,245.00	243,425.00	252,670.00	-21.5%
Materials and Supplies		4300	2,113,602.36	2,059,639.52	4,173,241.88	2,581,735.00	2,101,539.00	4,683,274.00	12.2%
Noncapitalized Equipment		4400	471,423.96	675,204.03	1,146,627.99	307,608.00	278,934.00	586,542.00	-48.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,205,066.91	3,646,789.40	9,851,856.31	2,903,188.00	3,819,148.00	6,722,336.00	-31.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	91,370.13	12,880,577.66	12,971,947.79	60,224.00	8,167,947.00	8,228,171.00	-36.6%
Travel and Conferences		5200	334,288.21	165,252.34	499,540.55	262,425.00	128,198.00	390,623.00	-21.8%
Dues and Memberships		5300	35,905.78	7,637.71	43,543.49	35,940.00	6,000.00	41,940.00	-3.7%
Insurance		5400 - 5450	4,187,218.90	0.00	4,187,218.90	5,778,556.00	0.00	5,778,556.00	38.0%
Operations and Housekeeping Services		5500	5,368,914.48	0.00	5,368,914.48	6,056,000.00	0.00	6,056,000.00	12.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	477,485.38	1,052,484.84	1,529,970.22	300,383.00	928,523.00	1,228,906.00	-19.7%
Transfers of Direct Costs		5710	(87,121.17)	87,121.17	0.00	(159,330.00)	159,330.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(283,381.85)	0.00	(283,381.85)	(257,944.00)	0.00	(257,944.00)	-9.0%
Professional/Consulting Services and Operating Expenditures		5800	3,967,669.31	4,961,221.28	8,928,890.59	3,937,074.00	4,132,904.00	8,069,978.00	-9.6%
Communications		5900	128,807.38	10,862.34	139,669.72	108,465.00	1,014.00	109,479.00	-21.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,221,156.55	19,165,157.34	33,386,313.89	16,121,793.00	13,523,916.00	29,645,709.00	-11.2%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	841,978.35	16,939.56	858,917.91	317,188.00	0.00	317,188.00	-63.1%
Buildings and Improvements of Buildings		6200	809,179.86	225,452.60	1,034,632.46	132,859.00	2,038,733.00	2,171,592.00	109.9%
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	97,407.35	259,458.25	356,865.60	53,304.00	119,200.00	172,504.00	-51.7%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
Equipment Replacement		6500	651,134.57	0.00	651,134.57	13,260.00	20,000.00	33,260.00	-94.9%
Lease Assets		6600	1,025,412.96	0.00	1,025,412.96	0.00	0.00	0.00	-100.0%
Subscription Assets		6700	1,746,145.02	538,639.78	2,284,784.80	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			5,171,258.11	1,040,490.19	6,211,748.30	516,611.00	2,177,933.00	2,694,544.00	-56.6%
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	8,003.00	0.00	8,003.00	0.00	0.00	0.00	-100.0%
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	49,686.00	218,066.07	267,752.07	49,359.00	400,000.00	449,359.00	67.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	19,214.82	0.00	19,214.82	51,391.00	0.00	51,391.00	167.5%
Other Debt Service - Principal		7439	135,380.97	0.00	135,380.97	258,829.00	0.00	258,829.00	91.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			212,284.79	218,066.07	430,350.86	359,579.00	400,000.00	759,579.00	76.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(540,086.32)	540,086.32	0.00	(747,979.00)	747,979.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Indirect Costs - Interfund		7350	(591,860.00)	0.00	(591,860.00)	(520,000.00)	0.00	(520,000.00)	-12.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,131,946.32)	540,086.32	(591,860.00)	(1,267,979.00)	747,979.00	(520,000.00)	-12.1%
TOTAL, EXPENDITURES			161,896,854.69	80,299,676.91	242,196,531.60	157,283,829.00	82,063,801.00	239,347,630.00	-1.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	878,741.76	378,751.00	1,257,492.76	1,118,713.00	0.00	1,118,713.00	-11.0%
(a) TOTAL, INTERFUND TRANSFERS IN			878,741.76	378,751.00	1,257,492.76	1,118,713.00	0.00	1,118,713.00	-11.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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	1,025,412.96	0.00	1,025,412.96	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			1,025,412.96	0.00	1,025,412.96	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(32,980,825.68)	32,980,825.68	0.00	(35,509,406.00)	35,509,406.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(32,980,825.68)	32,980,825.68	0.00	(35,509,406.00)	35,509,406.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(31,076,670.96)	33,359,576.68	2,282,905.72	(34,390,693.00)	35,509,406.00	1,118,713.00	-51.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	175,595,222.00	0.00	175,595,222.00	186,257,721.00	0.00	186,257,721.00	6.1%
2) Federal Revenue		8100-8299	238,882.60	14,711,031.32	14,949,913.92	250,000.00	16,356,264.00	16,606,264.00	11.1%
3) Other State Revenue		8300-8599	5,327,651.49	37,130,656.86	42,458,308.35	3,256,792.00	15,401,461.00	18,658,253.00	-56.1%
4) Other Local Revenue		8600-8799	4,029,854.49	16,541,199.16	20,571,053.65	1,085,600.00	13,538,999.00	14,624,599.00	-28.9%
5) TOTAL, REVENUES			185,191,610.58	68,382,887.34	253,574,497.92	190,850,113.00	45,296,724.00	236,146,837.00	-6.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		91,815,996.97	50,989,589.85	142,805,586.82	86,438,651.00	55,238,599.00	141,677,250.00	-0.8%
2) Instruction - Related Services	2000-2999		21,750,861.91	6,228,169.02	27,979,030.93	21,875,386.00	4,589,269.00	26,464,655.00	-5.4%
3) Pupil Services	3000-3999		13,375,756.66	13,202,700.40	26,578,457.06	13,194,608.00	11,048,968.00	24,243,576.00	-8.8%
4) Ancillary Services	4000-4999		2,179,625.92	645,895.62	2,825,521.54	1,335,753.00	337,405.00	1,673,158.00	-40.8%
5) Community Services	5000-5999		428,122.33	18,900.26	447,022.59	68,638.00	812.00	69,450.00	-84.5%
6) Enterprise	6000-6999		54,590.54	52.00	54,642.54	63,807.00	0.00	63,807.00	16.8%
7) General Administration	7000-7999		13,914,121.68	912,145.95	14,826,267.63	15,678,117.00	1,196,982.00	16,875,099.00	13.8%
8) Plant Services	8000-8999		18,165,493.89	8,084,157.74	26,249,651.63	18,269,290.00	9,251,766.00	27,521,056.00	4.8%
9) Other Outgo	9000-9999	Except 7600-7699	212,284.79	218,066.07	430,350.86	359,579.00	400,000.00	759,579.00	76.5%
10) TOTAL, EXPENDITURES			161,896,854.69	80,299,676.91	242,196,531.60	157,283,829.00	82,063,801.00	239,347,630.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			23,294,755.89	(11,916,789.57)	11,377,966.32	33,566,284.00	(36,767,077.00)	(3,200,793.00)	-128.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	878,741.76	378,751.00	1,257,492.76	1,118,713.00	0.00	1,118,713.00	-11.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	1,025,412.96	0.00	1,025,412.96	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(32,980,825.68)	32,980,825.68	0.00	(35,509,406.00)	35,509,406.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,076,670.96)	33,359,576.68	2,282,905.72	(34,390,693.00)	35,509,406.00	1,118,713.00	-51.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,781,915.07)	21,442,787.11	13,660,872.04	(824,409.00)	(1,257,671.00)	(2,082,080.00)	-115.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	35,198,890.68	13,056,686.93	48,255,577.61	27,416,975.61	34,499,474.04	61,916,449.65	28.3%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,198,890.68	13,056,686.93	48,255,577.61	27,416,975.61	34,499,474.04	61,916,449.65	28.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,198,890.68	13,056,686.93	48,255,577.61	27,416,975.61	34,499,474.04	61,916,449.65	28.3%
2) Ending Balance, June 30 (E + F1e)			27,416,975.61	34,499,474.04	61,916,449.65	26,592,566.61	33,241,803.04	59,834,369.65	-3.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	82,548.00	0.00	82,548.00	82,548.00	0.00	82,548.00	0.0%
Stores		9712	325,544.75	0.00	325,544.75	99,000.00	0.00	99,000.00	-69.6%
Prepaid Items		9713	553,459.79	0.00	553,459.79	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	34,499,474.04	34,499,474.04	0.00	33,242,412.77	33,242,412.77	-3.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	11,877,862.00	0.00	11,877,862.00	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	9,575,424.00	0.00	9,575,424.00	New
Unassigned/Unappropriated Amount		9790	26,455,423.07	0.00	26,455,423.07	4,957,732.61	(609.73)	4,957,122.88	-81.3%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	5,811,356.73	5,687,772.73
6300	Lottery: Instructional Materials	2,758,375.56	2,329,648.56
6547	Special Education Early Intervention Preschool Grant	1,485,632.00	1,485,632.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	8,566,134.21	8,516,134.21
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KITFunds	675,224.00	675,224.00
7311	Classified School Employee Professional Development Block Grant	122,426.84	122,426.84
7388	SB 117 COVID-19 LEA Response Funds	165,465.75	165,465.75
7412	A-G Access/Success Grant	447,453.26	394,954.26
7413	A-G Learning Loss Mitigation Grant	171,911.00	171,911.00
7415	Classified School Employee Summer Assistance Program	26,426.00	26,426.00
7425	Expanded Learning Opportunities (ELO) Grant	390,067.27	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	58,761.84	58,761.84
7435	Learning Recovery Emergency Block Grant	10,905,717.82	10,474,178.82
7810	Other Restricted State	327,271.04	307,271.04
9010	Other Restricted Local	2,587,250.72	2,826,605.72
Total, Restricted Balance		34,499,474.04	33,242,412.77

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	1,259,981.28	0.00	-100.0%
5) TOTAL, REVENUES			1,259,981.28	0.00	-100.0%
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	921,273.58	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	424,151.71	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,345,425.29	0.00	-200.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(85,444.01)	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)			(85,444.01)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,782,108.76	1,696,664.75	-4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,782,108.76	1,696,664.75	-4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,782,108.76	1,696,664.75	-4.8%
2) Ending Balance, June 30 (E + F1e)			1,696,664.75	1,696,664.75	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	238,631.24	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,458,033.51	1,696,664.75	16.4%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,489,334.76		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	15,675.84		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	238,631.24		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,743,641.84		
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	46,977.09		
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			46,977.09		
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)			1,696,664.75		
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	1,259,981.28	0.00	-100.0%
TOTAL, REVENUES			1,259,981.28	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	921,273.58	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			921,273.58	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	424,151.71	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			424,151.71	0.00	-100.0%
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			1,345,425.29	0.00	-200.0%
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	1,259,981.28	0.00	-100.0%
5) TOTAL, REVENUES			1,259,981.28	0.00	-100.0%
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		1,345,425.29	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			1,345,425.29	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(85,444.01)	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)			(85,444.01)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,782,108.76	1,696,664.75	-4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,782,108.76	1,696,664.75	-4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,782,108.76	1,696,664.75	-4.8%
2) Ending Balance, June 30 (E + F1e)			1,696,664.75	1,696,664.75	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	238,631.24	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,458,033.51	1,696,664.75	16.4%
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%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	1,458,033.51	1,696,664.75
Total, Restricted Balance		1,458,033.51	1,696,664.75

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	315,490.00	315,490.00	0.0%
3) Other State Revenue		8300-8599	5,903,863.00	5,912,278.00	0.1%
4) Other Local Revenue		8600-8799	3,246,894.18	3,010,496.00	-7.3%
5) TOTAL, REVENUES			9,466,247.18	9,238,264.00	-2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,307,038.67	2,597,837.00	12.6%
2) Classified Salaries		2000-2999	1,756,225.70	1,646,552.00	-6.2%
3) Employee Benefits		3000-3999	1,976,078.31	2,470,526.00	25.0%
4) Books and Supplies		4000-4999	596,951.86	395,064.00	-33.8%
5) Services and Other Operating Expenditures		5000-5999	1,694,172.90	1,754,688.00	3.6%
6) Capital Outlay		6000-6999	621,935.37	605,000.00	-2.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	388,347.00	358,000.00	-7.8%
9) TOTAL, EXPENDITURES			9,340,749.81	9,827,667.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			125,497.37	(589,403.00)	-569.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			125,497.37	(589,403.00)	-569.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,467,903.77	7,593,401.14	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,467,903.77	7,593,401.14	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,467,903.77	7,593,401.14	1.7%
2) Ending Balance, June 30 (E + F1e)			7,593,401.14	7,003,998.14	-7.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	800.00	800.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	12,750.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,929.64	12,788.64	115.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
	0000	9760			
d) Assigned					
Other Assignments		9780	7,586,671.50	5,103,750.00	-32.7%
	0000	9780	*7,586,671.50*		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(12,750.00)	1,886,659.50	-14,897.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,251,644.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	(66,971.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	800.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	537,900.86		
4) Due from Grantor Government		9290	167,915.00		
5) Due from Other Funds		9310	28,382.17		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	12,750.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,932,421.08		
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	300,794.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	38,225.44		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			339,019.94		
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)			7,593,401.14		
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	315,490.00	315,490.00	0.0%
TOTAL, FEDERAL REVENUE			315,490.00	315,490.00	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	5,716,706.00	5,716,706.00	0.0%
All Other State Revenue	All Other	8590	187,157.00	195,572.00	4.5%
TOTAL, OTHER STATE REVENUE			5,903,863.00	5,912,278.00	0.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	95,030.91	94,000.00	-1.1%
Leases and Rentals		8650	49,508.04	49,509.00	0.0%
Interest		8660	196,282.30	80,000.00	-59.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	34,367.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	2,745,424.16	2,662,000.00	-3.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	126,281.77	124,987.00	-1.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,246,894.18	3,010,496.00	-7.3%
TOTAL, REVENUES			9,466,247.18	9,238,264.00	-2.4%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,514,638.09	1,805,189.00	19.2%
Certificated Pupil Support Salaries		1200	228,720.14	228,719.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	563,680.44	563,929.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,307,038.67	2,597,837.00	12.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	510,495.57	310,585.00	-39.2%
Classified Support Salaries		2200	207,764.65	214,099.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	3,951.57	3,936.00	-0.4%
Clerical, Technical and Office Salaries		2400	1,034,013.91	1,117,932.00	8.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,756,225.70	1,646,552.00	-6.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	590,331.17	653,623.00	10.7%
PERS		3201-3202	344,622.76	409,880.00	18.9%
OASDI/Medicare/Alternative		3301-3302	168,803.51	168,325.00	-0.3%
Health and Welfare Benefits		3401-3402	730,172.44	1,110,779.00	52.1%
Unemployment Insurance		3501-3502	19,916.77	2,986.00	-85.0%
Workers' Compensation		3601-3602	111,898.69	116,780.00	4.4%
OPEB, Allocated		3701-3702	2,100.00	2,546.00	21.2%
OPEB, Active Employees		3751-3752	6,968.97	5,050.00	-27.5%
Other Employee Benefits		3901-3902	1,264.00	557.00	-55.9%
TOTAL, EMPLOYEE BENEFITS			1,976,078.31	2,470,526.00	25.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	2,204.48	7,650.00	247.0%
Books and Other Reference Materials		4200	231.39	0.00	-100.0%
Materials and Supplies		4300	351,888.53	283,214.00	-19.5%
Noncapitalized Equipment		4400	242,627.46	104,200.00	-57.1%
TOTAL, BOOKS AND SUPPLIES			596,951.86	395,064.00	-33.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,558.54	23,343.00	60.3%
Dues and Memberships		5300	0.00	100.00	New
Insurance		5400-5450	0.00	1,771.00	New
Operations and Housekeeping Services		5500	185,458.56	200,899.00	8.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,230.41	12,700.00	13.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	55,610.27	37,250.00	-33.0%
Professional/Consulting Services and Operating Expenditures		5800	1,427,152.97	1,478,025.00	3.6%
Communications		5900	162.15	600.00	270.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,694,172.90	1,754,688.00	3.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	190.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	482,356.87	300,000.00	-37.8%
Equipment		6400	139,388.50	55,000.00	-60.5%
Equipment Replacement		6500	0.00	250,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			621,935.37	605,000.00	-2.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	388,347.00	358,000.00	-7.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			388,347.00	358,000.00	-7.8%
TOTAL, EXPENDITURES			9,340,749.81	9,827,667.00	5.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	315,490.00	315,490.00	0.0%
3) Other State Revenue		8300-8599	5,903,863.00	5,912,278.00	0.1%
4) Other Local Revenue		8600-8799	3,246,894.18	3,010,496.00	-7.3%
5) TOTAL, REVENUES			9,466,247.18	9,238,264.00	-2.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,678,836.43	4,815,720.00	2.9%
2) Instruction - Related Services	2000-2999		2,641,317.25	2,891,869.00	9.5%
3) Pupil Services	3000-3999		480,905.15	495,987.00	3.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		86,755.20	99,987.00	15.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		388,347.00	358,000.00	-7.8%
8) Plant Services	8000-8999		1,064,588.78	1,166,104.00	9.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,340,749.81	9,827,667.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			125,497.37	(589,403.00)	-569.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			125,497.37	(589,403.00)	-569.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,467,903.77	7,593,401.14	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,467,903.77	7,593,401.14	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,467,903.77	7,593,401.14	1.7%
2) Ending Balance, June 30 (E + F1e)			7,593,401.14	7,003,998.14	-7.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	800.00	800.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	12,750.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,929.64	12,788.64	115.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
	0000	9760			
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,586,671.50	5,103,750.00	-32.7%
	0000	9780	*7,586,671.50*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(12,750.00)	1,886,659.50	-14,897.3%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6371	CalWORKs for ROCP or Adult Education	5,922.64	11,781.64
9010	Other Restricted Local	7.00	1,007.00
Total, Restricted Balance		5,929.64	12,788.64

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	4,347,941.16	3,800,000.00	-12.6%
3) Other State Revenue		8300-8599	5,489,225.34	5,200,000.00	-5.3%
4) Other Local Revenue		8600-8799	362,046.70	288,000.00	-20.5%
5) TOTAL, REVENUES			10,199,213.20	9,288,000.00	-8.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,056,779.43	2,111,870.00	2.7%
3) Employee Benefits		3000-3999	888,856.76	1,024,679.00	15.3%
4) Books and Supplies		4000-4999	4,207,341.91	3,790,647.00	-9.9%
5) Services and Other Operating Expenditures		5000-5999	242,466.95	220,441.00	-9.1%
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	203,513.00	162,000.00	-20.4%
9) TOTAL, EXPENDITURES			7,598,958.05	7,309,637.00	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,600,255.15	1,978,363.00	-23.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,600,255.15	1,978,363.00	-23.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,478,311.03	7,078,566.18	58.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,478,311.03	7,078,566.18	58.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,478,311.03	7,078,566.18	58.1%
2) Ending Balance, June 30 (E + F1e)			7,078,566.18	9,056,929.18	27.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	21,408.77	212,187.00	891.1%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,057,157.41	8,844,742.18	25.3%
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	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	26,748.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	(247.00)		
b) in Banks		9120	4,382,582.02		
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	3,113,410.60		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	106,166.37		
6) Stores		9320	21,408.77		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,650,068.78		
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	423,439.23		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	148,063.37		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			571,502.60		
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)			7,078,566.18		
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,347,941.16	3,800,000.00	-12.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,347,941.16	3,800,000.00	-12.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,489,225.34	5,200,000.00	-5.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,489,225.34	5,200,000.00	-5.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	15,000.00	New
Food Service Sales		8634	354,575.28	271,000.00	-23.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,079.42	2,000.00	-67.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,392.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			362,046.70	288,000.00	-20.5%
TOTAL, REVENUES			10,199,213.20	9,288,000.00	-8.9%
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	1,685,182.00	1,732,674.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	207,521.93	212,921.00	2.6%
Clerical, Technical and Office Salaries		2400	164,075.50	166,275.00	1.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,056,779.43	2,111,870.00	2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	363,372.38	414,756.00	14.1%
OASDI/Medicare/Alternative		3301-3302	155,479.15	159,580.00	2.6%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	303,198.01	386,770.00	27.6%
Unemployment Insurance		3501-3502	10,090.12	1,045.00	-89.6%
Workers' Compensation		3601-3602	56,717.10	58,078.00	2.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	4,450.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			888,856.76	1,024,679.00	15.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	387,531.16	300,000.00	-22.6%
Noncapitalized Equipment		4400	253,327.97	140,000.00	-44.7%
Food		4700	3,566,482.78	3,350,647.00	-6.1%
TOTAL, BOOKS AND SUPPLIES			4,207,341.91	3,790,647.00	-9.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,681.34	2,401.00	-10.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	10,920.80	11,000.00	0.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	69,755.27	53,360.00	-23.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	44,074.14	45,000.00	2.1%
Professional/Consulting Services and Operating Expenditures		5800	115,035.40	108,591.00	-5.6%
Communications		5900	0.00	89.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			242,466.95	220,441.00	-9.1%
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	203,513.00	162,000.00	-20.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			203,513.00	162,000.00	-20.4%
TOTAL, EXPENDITURES			7,598,958.05	7,309,637.00	-3.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,347,941.16	3,800,000.00	-12.6%
3) Other State Revenue		8300-8599	5,489,225.34	5,200,000.00	-5.3%
4) Other Local Revenue		8600-8799	362,046.70	288,000.00	-20.5%
5) TOTAL, REVENUES			10,199,213.20	9,288,000.00	-8.9%
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		7,356,374.16	7,108,235.00	-3.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		203,513.00	162,000.00	-20.4%
8) Plant Services	8000-8999		39,070.89	39,402.00	0.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,598,958.05	7,309,637.00	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,600,255.15	1,978,363.00	-23.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,600,255.15	1,978,363.00	-23.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,478,311.03	7,078,566.18	58.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,478,311.03	7,078,566.18	58.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,478,311.03	7,078,566.18	58.1%
2) Ending Balance, June 30 (E + F1e)			7,078,566.18	9,056,929.18	27.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	21,408.77	212,187.00	891.1%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,057,157.41	8,844,742.18	25.3%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	7,057,157.41	8,844,742.18
Total, Restricted Balance		7,057,157.41	8,844,742.18

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	185.82	0.00	-100.0%
5) TOTAL, REVENUES			185.82	0.00	-100.0%
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)			185.82	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)			185.82	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,150.96	6,336.78	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,150.96	6,336.78	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,150.96	6,336.78	3.0%
2) Ending Balance, June 30 (E + F1e)			6,336.78	6,336.78	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,336.78	6,163.00	-2.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	173.78	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,321.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	(58.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	73.47		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,336.78		
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)			6,336.78		
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	159.82	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	26.00	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			185.82	0.00	-100.0%
TOTAL, REVENUES			185.82	0.00	-100.0%
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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	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			0.00	0.00	0.0%
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					
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)			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	185.82	0.00	-100.0%
5) TOTAL, REVENUES			185.82	0.00	-100.0%
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)			185.82	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)			185.82	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,150.96	6,336.78	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,150.96	6,336.78	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,150.96	6,336.78	3.0%
2) Ending Balance, June 30 (E + F1e)			6,336.78	6,336.78	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,336.78	6,163.00	-2.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	173.78	New

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,505,661.34	2,024,050.00	-55.1%
5) TOTAL, REVENUES			4,505,661.34	2,024,050.00	-55.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,168,842.66	1,551,853.00	32.8%
3) Employee Benefits		3000-3999	601,658.00	833,868.00	38.6%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	104,585.88	57,341.00	-45.2%
6) Capital Outlay		6000-6999	30,511,083.87	32,597,666.00	6.8%
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			32,386,170.41	35,040,728.00	8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,880,509.07)	(33,016,678.00)	18.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,513,924.49	1,118,713.00	-26.1%
2) Other Sources/Uses					
a) Sources		8930-8979	85,944.91	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,427,979.58)	(1,118,713.00)	-21.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,308,488.65)	(34,135,391.00)	16.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,025,259.80	83,716,771.15	-25.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,025,259.80	83,716,771.15	-25.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,025,259.80	83,716,771.15	-25.9%
2) Ending Balance, June 30 (E + F1e)			83,716,771.15	49,581,380.15	-40.8%
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	83,716,771.15	49,581,380.15	-40.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	88,526,768.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	(817,568.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,238,704.81		
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	4,118,512.30		
10) TOTAL, ASSETS			93,066,417.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,962,592.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,268,541.76		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,231,134.33		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	4,118,512.30		
2) TOTAL, DEFERRED INFLOWS			4,118,512.30		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			83,716,771.15		
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					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	752,239.57	752,914.00	0.1%
Interest		8660	2,973,889.77	1,271,136.00	-57.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	779,532.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,505,661.34	2,024,050.00	-55.1%
TOTAL, REVENUES			4,505,661.34	2,024,050.00	-55.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	971,914.27	1,263,665.00	30.0%
Clerical, Technical and Office Salaries		2400	196,928.39	288,188.00	46.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,168,842.66	1,551,853.00	32.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	295,346.76	414,035.00	40.2%
OASDI/Medicare/Alternative		3301-3302	88,845.25	117,899.00	32.7%
Health and Welfare Benefits		3401-3402	178,459.64	257,485.00	44.3%
Unemployment Insurance		3501-3502	5,802.84	773.00	-86.7%
Workers' Compensation		3601-3602	32,143.08	42,676.00	32.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,060.43	1,000.00	-5.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			601,658.00	833,868.00	38.6%
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	29,879.94	0.00	-100.0%
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	61,978.44	54,841.00	-11.5%
Professional/Consulting Services and Operating Expenditures		5800	12,727.50	2,500.00	-80.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			104,585.88	57,341.00	-45.2%
CAPITAL OUTLAY					
Land		6100	163,199.00	153,184.00	-6.1%
Land Improvements		6170	9,362,677.61	11,235,542.00	20.0%
Buildings and Improvements of Buildings		6200	14,445,233.25	14,758,940.00	2.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	6,539,974.01	6,450,000.00	-1.4%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,511,083.87	32,597,666.00	6.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	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			32,386,170.41	35,040,728.00	8.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,513,924.49	1,118,713.00	-26.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,513,924.49	1,118,713.00	-26.1%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	1,101.00	0.00	-100.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	84,843.91	0.00	-100.0%
(c) TOTAL, SOURCES			85,944.91	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,427,979.58)	(1,118,713.00)	-21.7%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,505,661.34	2,024,050.00	-55.1%
5) TOTAL, REVENUES			4,505,661.34	2,024,050.00	-55.1%
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		32,386,170.41	35,040,728.00	8.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			32,386,170.41	35,040,728.00	8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(27,880,509.07)	(33,016,678.00)	18.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,513,924.49	1,118,713.00	-26.1%
2) Other Sources/Uses					
a) Sources		8930-8979	85,944.91	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,427,979.58)	(1,118,713.00)	-21.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,308,488.65)	(34,135,391.00)	16.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,025,259.80	83,716,771.15	-25.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,025,259.80	83,716,771.15	-25.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,025,259.80	83,716,771.15	-25.9%
2) Ending Balance, June 30 (E + F1e)			83,716,771.15	49,581,380.15	-40.8%
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	83,716,771.15	49,581,380.15	-40.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	83,716,771.15	49,581,380.15
Total, Restricted Balance		83,716,771.15	49,581,380.15

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	746,617.20	298,000.00	-60.1%
5) TOTAL, REVENUES			746,617.20	298,000.00	-60.1%
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	18,648.34	51,878.00	178.2%
6) Capital Outlay		6000-6999	240,622.90	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			259,271.24	51,878.00	-80.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			487,345.96	246,122.00	-49.5%
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)			487,345.96	246,122.00	-49.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,126,590.00	7,613,935.96	6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,126,590.00	7,613,935.96	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,126,590.00	7,613,935.96	6.8%
2) Ending Balance, June 30 (E + F1e)			7,613,935.96	7,860,057.96	3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,613,935.96	7,860,057.96	3.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,579,932.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	(70,003.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	119,848.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,441.60		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,632,219.56		
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	246.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	18,037.60		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			18,283.60		
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)			7,613,935.96		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	194,988.76	48,000.00	-75.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	31,783.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	519,845.44	250,000.00	-51.9%
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			746,617.20	298,000.00	-60.1%
TOTAL, REVENUES			746,617.20	298,000.00	-60.1%
CERTIFICATED SALARIES					
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	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,596.00	49,278.00	216.0%
Professional/Consulting Services and Operating Expenditures		5800	3,052.34	2,600.00	-14.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,648.34	51,878.00	178.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	209,409.86	0.00	-100.0%
Buildings and Improvements of Buildings		6200	31,213.04	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			240,622.90	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			259,271.24	51,878.00	-80.0%
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					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	746,617.20	298,000.00	-60.1%
5) TOTAL, REVENUES			746,617.20	298,000.00	-60.1%
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		15,596.00	49,278.00	216.0%
8) Plant Services	8000-8999		243,675.24	2,600.00	-98.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			259,271.24	51,878.00	-80.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			487,345.96	246,122.00	-49.5%
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)			487,345.96	246,122.00	-49.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,126,590.00	7,613,935.96	6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,126,590.00	7,613,935.96	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,126,590.00	7,613,935.96	6.8%
2) Ending Balance, June 30 (E + F1e)			7,613,935.96	7,860,057.96	3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,613,935.96	7,860,057.96	3.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	7,613,935.96	7,860,057.96
Total, Restricted Balance		7,613,935.96	7,860,057.96

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	151,217.45	60,000.00	-60.3%
5) TOTAL, REVENUES			151,217.45	60,000.00	-60.3%
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	1,130.00	2,111.00	86.8%
6) Capital Outlay		6000-6999	116,978.90	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			118,108.90	2,111.00	-98.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			33,108.55	57,889.00	74.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			33,108.55	57,889.00	74.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,926,479.90	4,959,588.45	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,926,479.90	4,959,588.45	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,926,479.90	4,959,588.45	0.7%
2) Ending Balance, June 30 (E + F1e)			4,959,588.45	5,017,477.45	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,959,588.45	5,017,477.45	1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,942,109.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	(45,642.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	63,120.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,959,588.45		
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)			4,959,588.45		
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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
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	129,630.45	60,000.00	-53.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	21,587.00	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			151,217.45	60,000.00	-60.3%
TOTAL, REVENUES			151,217.45	60,000.00	-60.3%
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	1,130.00	2,111.00	86.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,130.00	2,111.00	86.8%
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	116,978.90	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			116,978.90	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			118,108.90	2,111.00	-98.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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					
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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	151,217.45	60,000.00	-60.3%
5) TOTAL, REVENUES			151,217.45	60,000.00	-60.3%
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		118,108.90	2,111.00	-98.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			118,108.90	2,111.00	-98.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			33,108.55	57,889.00	74.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			33,108.55	57,889.00	74.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,926,479.90	4,959,588.45	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,926,479.90	4,959,588.45	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,926,479.90	4,959,588.45	0.7%
2) Ending Balance, June 30 (E + F1e)			4,959,588.45	5,017,477.45	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,959,588.45	5,017,477.45	1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
7710	State School Facilities Projects	4,959,588.45	5,017,477.45
Total, Restricted Balance		4,959,588.45	5,017,477.45

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	2,632.35	0.00	-100.0%
5) TOTAL, REVENUES			2,632.35	0.00	-100.0%
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	62.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	256,431.73	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			256,493.73	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(253,861.38)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	256,431.73	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			256,431.73	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,570.35	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	517.50	3,087.85	496.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			517.50	3,087.85	496.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			517.50	3,087.85	496.7%
2) Ending Balance, June 30 (E + F1e)			3,087.85	3,087.85	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,087.85	3,087.85	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,042.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	44.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,087.85		
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)			3,087.85		
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	138.32	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,494.03	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,632.35	0.00	-100.0%
TOTAL, REVENUES			2,632.35	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
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	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	62.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	256,431.73	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			256,431.73	0.00	-100.0%
TOTAL, EXPENDITURES			256,493.73	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	256,431.73	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			256,431.73	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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
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)			256,431.73	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	2,632.35	0.00	-100.0%
5) TOTAL, REVENUES			2,632.35	0.00	-100.0%
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		62.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	256,431.73	0.00	-100.0%
10) TOTAL, EXPENDITURES			256,493.73	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(253,861.38)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	256,431.73	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			256,431.73	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,570.35	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	517.50	3,087.85	496.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			517.50	3,087.85	496.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			517.50	3,087.85	496.7%
2) Ending Balance, June 30 (E + F1e)			3,087.85	3,087.85	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,087.85	3,087.85	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	3,087.85	3,087.85
Total, Restricted Balance		3,087.85	3,087.85

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	120,265.81	87,214.00	-27.5%
4) Other Local Revenue		8600-8799	19,403,223.71	11,595,253.00	-40.2%
5) TOTAL, REVENUES			19,523,489.52	11,682,467.00	-40.2%
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	20,913,887.50	18,677,563.00	-10.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,913,887.50	18,677,563.00	-10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,390,397.98)	(6,995,096.00)	403.1%
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)			(1,390,397.98)	(6,995,096.00)	403.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,671,938.60	22,281,540.62	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,671,938.60	22,281,540.62	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,671,938.60	22,281,540.62	-5.9%
2) Ending Balance, June 30 (E + F1e)			22,281,540.62	15,286,444.62	-31.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,281,540.62	15,286,444.62	-31.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,250,896.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	(205,493.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	236,137.59		
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			22,281,540.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned 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)			22,281,540.62		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	120,265.81	87,214.00	-27.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			120,265.81	87,214.00	-27.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	18,093,342.29	11,208,478.00	-38.1%
Unsecured Roll		8612	391,182.71	296,775.00	-24.1%
Prior Years' Taxes		8613	36,582.17	0.00	-100.0%
Supplemental Taxes		8614	347,202.14	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	417,307.40	90,000.00	-78.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	117,607.00	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			19,403,223.71	11,595,253.00	-40.2%
TOTAL, REVENUES			19,523,489.52	11,682,467.00	-40.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	11,725,000.00	9,995,000.00	-14.8%
Bond Interest and Other Service Charges		7434	9,188,887.50	8,682,563.00	-5.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,913,887.50	18,677,563.00	-10.7%
TOTAL, EXPENDITURES			20,913,887.50	18,677,563.00	-10.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	120,265.81	87,214.00	-27.5%
4) Other Local Revenue		8600-8799	19,403,223.71	11,595,253.00	-40.2%
5) TOTAL, REVENUES			19,523,489.52	11,682,467.00	-40.2%
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	20,913,887.50	18,677,563.00	-10.7%
10) TOTAL, EXPENDITURES			20,913,887.50	18,677,563.00	-10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,390,397.98)	(6,995,096.00)	403.1%
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)			(1,390,397.98)	(6,995,096.00)	403.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,671,938.60	22,281,540.62	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,671,938.60	22,281,540.62	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,671,938.60	22,281,540.62	-5.9%
2) Ending Balance, June 30 (E + F1e)			22,281,540.62	15,286,444.62	-31.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,281,540.62	15,286,444.62	-31.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	22,281,540.62	15,286,444.62
Total, Restricted Balance		22,281,540.62	15,286,444.62

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,706,533.93	6,406,030.00	-16.9%
5) TOTAL, REVENUES			7,706,533.93	6,406,030.00	-16.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	98,783.95	125,560.00	27.1%
3) Employee Benefits		3000-3999	2,254,464.11	84,121.00	-96.3%
4) Books and Supplies		4000-4999	459.18	3,000.00	553.3%
5) Services and Other Operating Expenses		5000-5999	7,842,071.46	5,453,417.00	-30.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			10,195,778.70	5,666,098.00	-44.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,489,244.77)	739,932.00	-129.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,489,244.77)	739,932.00	-129.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,922,058.60	9,432,813.83	-20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,922,058.60	9,432,813.83	-20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,922,058.60	9,432,813.83	-20.9%
2) Ending Net Position, June 30 (E + F1e)			9,432,813.83	10,172,745.83	7.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	9,432,813.83	10,172,745.83	7.8%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,978,496.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	(171,609.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	75,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	837,174.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	573,769.71		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			18,292,831.98		
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	8,537,489.80		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	322,528.35		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			8,860,018.15		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			9,432,813.83		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	440,910.71	188,000.00	-57.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	83,406.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	6,056,537.30	6,148,030.00	1.5%
All Other Fees and Contracts		8689	65,286.63	70,000.00	7.2%
Other Local Revenue					
All Other Local Revenue		8699	1,060,393.29	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,706,533.93	6,406,030.00	-16.9%
TOTAL, REVENUES			7,706,533.93	6,406,030.00	-16.9%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	30,590.51	60,907.00	99.1%
Clerical, Technical and Office Salaries		2400	68,193.44	64,653.00	-5.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			98,783.95	125,560.00	27.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	22,105.27	33,499.00	51.5%
OASDI/Medicare/Alternative		3301-3302	7,243.31	9,509.00	31.3%
Health and Welfare Benefits		3401-3402	2,221,540.92	37,433.00	-98.3%
Unemployment Insurance		3501-3502	483.67	62.00	-87.2%
Workers' Compensation		3601-3602	2,716.62	3,453.00	27.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	165.00	New
Other Employee Benefits		3901-3902	374.32	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			2,254,464.11	84,121.00	-96.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	459.18	1,000.00	117.8%
Noncapitalized Equipment		4400	0.00	2,000.00	New
TOTAL, BOOKS AND SUPPLIES			459.18	3,000.00	553.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	170.97	400.00	134.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	192,742.00	185,990.00	-3.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	106,123.00	71,575.00	-32.6%
Professional/Consulting Services and					
Operating Expenditures		5800	7,543,035.49	5,195,452.00	-31.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,842,071.46	5,453,417.00	-30.5%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			10,195,778.70	5,666,098.00	-44.4%
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					
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 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	7,706,533.93	6,406,030.00	-16.9%
5) TOTAL, REVENUES			7,706,533.93	6,406,030.00	-16.9%
B. EXPENSES (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		10,195,778.70	5,666,098.00	-44.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			10,195,778.70	5,666,098.00	-44.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,489,244.77)	739,932.00	-129.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,489,244.77)	739,932.00	-129.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,922,058.60	9,432,813.83	-20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,922,058.60	9,432,813.83	-20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,922,058.60	9,432,813.83	-20.9%
2) Ending Net Position, June 30 (E + F1e)			9,432,813.83	10,172,745.83	7.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	9,432,813.83	10,172,745.83	7.8%

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

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)	14,549.72	14,587.15	15,459.48	14,233.23	14,233.23	15,071.64
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	14,549.72	14,587.15	15,459.48	14,233.23	14,233.23	15,071.64
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	3.95	3.77	5.00	4.44	4.44	4.44
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	.23	.23	.23	.23	.23	.23
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	4.18	4.00	5.23	4.67	4.67	4.67
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,553.90	14,591.15	15,464.71	14,237.90	14,237.90	15,076.31
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
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	22,293,007.00	1.00	22,293,008.00			22,293,008.00
Work in Progress	50,996,164.00	(392.00)	50,995,772.00	32,421,387.00	22,234,620.00	61,182,539.00
Total capital assets not being depreciated	73,289,171.00	(391.00)	73,288,780.00	32,421,387.00	22,234,620.00	83,475,547.00
Capital assets being depreciated:						
Land Improvements	65,039,870.00	1.00	65,039,871.00	2,770,475.00	0.00	67,810,346.00
Buildings	375,052,045.00	(10,073.00)	375,041,972.00	7,075,786.00	1,332.00	382,116,426.00
Equipment	66,483,127.00	164,273.00	66,647,400.00	16,664,740.00	1,600,300.00	81,711,840.00
Total capital assets being depreciated	506,575,042.00	154,201.00	506,729,243.00	26,511,001.00	1,601,632.00	531,638,612.00
Accumulated Depreciation for:						
Land Improvements	(26,568,968.00)		(26,568,968.00)	(2,334,267.00)	0.00	(28,903,235.00)
Buildings	(169,586,104.00)	6,436.00	(169,579,668.00)	(7,100,417.00)	(934.00)	(176,679,151.00)
Equipment	(37,885,648.00)	(13,449.00)	(37,899,097.00)	(6,097,965.00)	(1,590,967.00)	(42,406,095.00)
Total accumulated depreciation	(234,040,720.00)	(7,013.00)	(234,047,733.00)	(15,532,649.00)	(1,591,901.00)	(247,988,481.00)
Total capital assets being depreciated, net excluding lease and subscription assets	272,534,322.00	147,188.00	272,681,510.00	10,978,352.00	9,731.00	283,650,131.00
Lease Assets	164,273.00	1,179,352.00	1,343,625.00	0.00	1,179,352.00	164,273.00
Accumulated amortization for lease assets	(13,448.00)	(1,112,660.00)	(1,126,108.00)	0.00	(993,253.00)	(132,855.00)
Total lease assets, net	150,825.00	66,692.00	217,517.00	0.00	186,099.00	31,418.00
Subscription Assets		0.00	0.00	2,284,785.00	0.00	2,284,785.00
Accumulated amortization for subscription assets		0.00	0.00	(502,919.00)	0.00	(502,919.00)
Total subscription assets, net	0.00	0.00	0.00	1,781,866.00	0.00	1,781,866.00
Governmental activity capital assets, net	345,974,318.00	213,489.00	346,187,807.00	45,181,605.00	22,430,450.00	368,938,962.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	56.50%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$132,991,146.49
	Appropriations Subject to Limit	$130,161,880.18
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.29%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: _____ Date of Meeting: Sep 12, 2023

Clerk / Secretary of the Governing Board

(Original signature required)

To the Superintendent of Public Instruction:

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

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

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

For County Office of Education:	For School District:
Danielle Brook	Ron Todo
Name	Name
Executive Director, School Business	Asst. Supt. Business Services
Title	Title
(805) 383-1981	(805) 306-4500
Telephone	Telephone
dbrook@vcoe.org	ron.todo@simivalleyusd.org
E-mail Address	E-mail Address

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	93,839,512.07	301	161,007.67	303	93,678,504.40	305	1,271,472.99		307	92,407,031.41	309
2000 - Classified Salaries	34,090,899.04	311	390,733.83	313	33,700,165.21	315	2,502,409.35		317	31,197,755.86	319
3000 - Employee Benefits	64,977,711.13	321	433,788.46	323	64,543,922.67	325	2,000,261.33		327	62,543,661.34	329
4000 - Books, Supplies Equip Replace. (6500)	10,502,990.88	331	560,165.10	333	9,942,825.78	335	5,690,081.86		337	4,252,743.92	339
5000 - Services. . . & 7300 - Indirect Costs	32,794,453.89	341	322,519.03	343	32,471,934.86	345	3,502,653.44		347	28,969,281.42	349
				TOTAL	234,337,352.92	365			TOTAL	219,370,473.95	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	72,702,400.78	375
2. Salaries of Instructional Aides Per EC 41011.	2100	9,354,691.34	380
3. STRS.	3101 & 3102	19,718,002.23	382
4. PERS.	3201 & 3202	2,197,617.21	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,939,391.06	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	15,266,385.13	385
7. Unemployment Insurance.	3501 & 3502	409,251.93	390
8. Workers' Compensation Insurance.	3601 & 3602	2,298,072.14	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	94,407.88	
10. Other Benefits (EC 22310).	3901 & 3902	20,594.81	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	124,000,814.51	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	35,183.82	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	26,905.73	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	123,938,724.96	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	56.50%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.50%
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)	219,370,473.95
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	317,105,374.00		317,105,374.00	3,591,054.00	13,598,087.00	307,098,341.00	8,905,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	1,710,000.00		1,710,000.00		1,710,000.00	0.00	
Leases Payable	262,778.01	(6,284.00)	256,494.01		102,056.00	154,438.01	103,587.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	7,116,711.00	(350,316.00)	6,766,395.00	4,093,418.00	1,332,575.00	9,527,238.00	1,913,037.00
Net Pension Liability	200,603,679.00	(92,453,035.00)	108,150,644.00			108,150,644.00	
Total/Net OPEB Liability	26,998,519.00	(6,853,591.00)	20,144,928.00	396,436.00		20,541,364.00	
Compensated Absences Payable	956,036.92		956,036.92	175,644.00		1,131,680.92	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	554,753,097.93	(99,663,226.00)	455,089,871.93	8,256,552.00	16,742,718.00	446,603,705.93	10,921,624.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	242,196,531.60
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	14,711,031.32
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	447,022.59
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	5,174,649.19
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	154,595.79
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	953,762.75
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	667,711.00

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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,397,741.32
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				220,087,758.96

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)	14,591.15
B. Expenditures per ADA (Line I.E divided by Line II.A)	15,083.65

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	187,139,401.74	12,940.47
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)	187,139,401.74	12,940.47
B. Required effort (Line A.2 times 90%)	168,425,461.57	11,646.42
C. Current year expenditures (Line I.E and Line II.B)	220,087,758.96	15,083.65
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)	120,231,003.67		120,231,003.67			130,161,880.18
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	14,458.93		14,458.93			14,553.90
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)	14,553.90		14,553.90	14,237.90		14,237.90
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)			14,553.90			14,237.90
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)	404,503.85		404,503.85	361,735.00		361,735.00
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)	61,503,618.02		61,503,618.02	58,637,312.00		58,637,312.00
5. Unsecured Roll Taxes (Object 8042)	1,564,536.94		1,564,536.94	1,643,121.00		1,643,121.00
6. Prior Years' Taxes (Object 8043)	130,146.55		130,146.55	122,395.00		122,395.00
7. Supplemental Taxes (Object 8044)	792,793.62		792,793.62	774,923.00		774,923.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	261,054.06		261,054.06	238,849.00		238,849.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	5,915,088.38		5,915,088.38	4,437,513.00		4,437,513.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	70,571,741.42	0.00	70,571,741.42	66,215,848.00	0.00	66,215,848.00
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)	70,571,741.42	0.00	70,571,741.42	66,215,848.00	0.00	66,215,848.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,939,594.71			1,892,220.66
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	7,614,363.24		7,614,363.24	7,207,488.00		7,207,488.00
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)	7,614,363.24	0.00	9,553,957.95	7,207,488.00	0.00	9,099,708.66
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	105,246,733.63		105,246,733.63	120,281,228.00		120,281,228.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	19,781.00		19,781.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	105,266,514.63	0.00	105,266,514.63	120,281,228.00	0.00	120,281,228.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	253,574,497.92		253,574,497.92	236,146,837.00		236,146,837.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,737,112.40		1,737,112.40	475,000.00		475,000.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS		**2022-23 Actual**			**2023-24 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			120,231,003.67			130,161,880.18
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0066			0.9783
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			130,161,880.18			132,991,146.49
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			70,571,741.42			66,215,848.00
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)			1,746,468.00			1,708,548.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			69,144,096.71			75,875,007.15
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			69,144,096.71			75,875,007.15
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])			963,725.52			286,386.18
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			71,535,466.94			66,502,234.18
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)			68,180,371.19			75,588,620.98
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			71,535,466.94			
b. State Subventions (Line D8)			68,180,371.19			
c. Less: Excluded Appropriations (Line C23)			9,553,957.95			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			130,161,880.18			
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 (Lines D4 plus D10)			130,161,880.18			132,991,146.49
12. Appropriations Subject to the Limit (Line D9d)			130,161,880.18			

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
"* Please provide below an explanation for each entry in the adjustments column."						

Shelley Barta, Director Fiscal Services — Gann Contact Person

805-306-4500 Ext 4101 — Contact Phone Number

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) — 5,873,062.11
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) — 186,887,609.20

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 3.14%

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. — 112,011.73

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) — 8,705,304.49
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 2,346,708.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	26,843.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	147,875.51
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)	756,990.20
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)	112,011.73
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	11,871,709.47
9. Carry-Forward Adjustment (Part IV, Line F)	19,333.72
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,891,043.19
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	134,484,928.51
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	26,507,559.56
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	20,449,731.50
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,825,521.54
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	447,022.59
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	54,642.54
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,029,972.63
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)	11,993.46
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)	10,775.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	23,350,977.94
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)	112,011.73
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,345,425.29
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,330,467.44
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)	3,828,962.27
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)	224,789,992.00
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)	5.28%
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)	5.29%

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)	11,871,709.47
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	690,905.80
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.58%) times Part III, Line B19); zero if negative	19,333.72
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.58%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.58%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	19,333.72
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)	19,333.72

Approved indirect cost rate:	5.58%
Highest rate used in any program:	5.58%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	517,181.61	28,858.73	5.58%
01	3010	2,101,490.56	117,263.17	5.58%
01	3182	199,615.46	11,138.54	5.58%
01	3212	553,348.46	30,876.85	5.58%
01	3213	3,530,461.12	196,999.73	5.58%
01	4035	213,796.19	11,929.83	5.58%
01	4127	177,303.89	9,893.56	5.58%
01	4203	186,260.03	10,393.31	5.58%
01	6010	97,348.37	4,867.42	5.00%
01	6053	24,085.77	1,343.99	5.58%
01	6385	71,159.70	3,861.23	5.43%
01	6387	589,039.30	32,766.60	5.56%
01	6388	221,046.59	8,841.86	4.00%
01	6536	205,886.54	11,447.46	5.56%
01	6537	553,883.69	30,755.80	5.55%
01	6690	164,173.14	9,160.86	5.58%
01	6762	2,959.85	165.16	5.58%
01	7422	349,860.53	19,522.22	5.58%
11	6391	6,086,850.85	321,280.00	5.28%
13	5310	3,828,962.27	203,513.00	5.32%

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	11,858,193.33		1,914,635.11	13,772,828.44
2. State Lottery Revenue	8560	3,381,281.83		1,684,825.91	5,066,107.74
3. Other Local Revenue	8600-8799	231.38		0.00	231.38
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		15,239,706.54	0.00	3,599,461.02	18,839,167.56
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,223,953.45		2,475.00	1,226,428.45
2. Classified Salaries	2000-2999	935.86		0.00	935.86
3. Employee Benefits	3000-3999	541,917.46		349.06	542,266.52
4. Books and Supplies	4000-4999	3,905,341.70		796,225.44	4,701,567.14
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	299,674.53			299,674.53
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			42,035.96	42,035.96
6. Capital Outlay	6000-6999	1,538,162.44		0.00	1,538,162.44
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)		7,509,985.44	0.00	841,085.46	8,351,070.90
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	7,729,721.10	0.00	2,758,375.56	10,488,096.66

D. COMMENTS:

Object codes 1000-1999 and Objects 3000-3999 $2,824.06 for substitutes for teachers attending World Language Curriculum Training. Object 5710 $9,467.37 for Print Shop Requisitions. Object code 5800 $17,000

for In-Person teacher training for World Language Curriculum. Object 5897 $15,568.59 for Online Subscriptions and Licenses and Online Workbooks.

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.

		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)		4,973,743.23	1,238,615.82	15,239,470.17	8,751,353.94	23,954,030.73	0.00	1,462,062.99
B. Enter Allocation Factor(s) by Goal:		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K-12	583.72	583.72	583.72	583.72	791.12		
3100	Alternative Schools	16.20	16.20	16.20	16.20	17.15		
3200	Continuation Schools	10.00	10.00	10.00	10.00	41.18		
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs	42.80	42.80	42.80	42.80	77.09		
3800	Career Technical Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual	58.10	58.10	58.10	58.10	7.88		
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	130.51	130.51	130.51	130.51	166.88		286.91
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services					39.63		
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)					32.17		
C. Total Allocation Factors		841.33	841.33	841.33	841.33	1,173.10	0.00	286.91

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	22,552.82	0.00	22,552.82	1,447.72		24,000.54
1110	Regular Education, K–12	90,413,298.56	37,109,374.52	127,522,673.08	8,185,967.38		135,708,640.46
3100	Alternative Schools	1,921.00	931,762.34	933,683.34	59,935.23		993,618.57
3200	Continuation Schools	2,715,283.80	1,199,865.35	3,915,149.15	251,322.23		4,166,471.38
3300	Independent Study Centers	3,289,199.92	0.00	3,289,199.92	211,141.15		3,500,341.07
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	13,216,382.08	3,110,625.00	16,327,007.08	1,048,067.33		17,375,074.41
3800	Career Technical Education	3,689,989.20	0.00	3,689,989.20	236,868.71		3,926,857.91
4110	Regular Education, Adult	216.68	0.00	216.68	13.91		230.59
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	1,209,731.07	2,246,656.16	3,456,387.23	221,873.27		3,678,260.50
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	52,925,241.35	9,554,878.64	62,480,119.99	4,010,739.51		66,490,859.50
6000	Regional Occupational Ctr/Prg (ROC/P)	124.00	0.00	124.00	7.96		131.96
Other Goals							
7110	Nonagency - Educational	1,337,368.51	0.00	1,337,368.51	85,848.69		1,423,217.20
7150	Nonagency - Other	20,245.47	0.00	20,245.47	1,299.60		21,545.07
8100	Community Services	0.00	809,221.92	809,221.92	51,945.78		861,167.70
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
---	Food Services					316,324.99	316,324.99
---	Enterprise					54,642.54	54,642.54
---	Facilities Acquisition & Construction					2,108,114.24	2,108,114.24
---	Other Outgo					430,350.86	430,350.86
Other Funds ---	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		656,892.99	656,892.99	1,051,649.15		1,708,542.14
---	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(591,860.00)		(591,860.00)
---	**Total General Fund and Charter Schools Funds Expenditures**	168,841,554.46	55,619,276.92	224,460,831.38	14,826,267.62	2,909,432.63	242,196,531.63

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	22,552.82	0.00	0.00	0.00	0.00	0.00			0.00	0.00	22,552.82
1110	Regular Education, K-12	84,336,381.75	389,288.34	1,658,473.19	372,525.30	1,153,105.36	216,645.54	2,228,307.10			58,571.98	0.00	90,413,298.56
3100	Alternative Schools	1,921.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,921.00
3200	Continuation Schools	1,689,997.86	0.00	0.00	690,178.20	210,361.12	0.00	0.00			124,746.62	0.00	2,715,283.80
3300	Independent Study Centers	2,936,366.38	3.00	791.77	344,189.56	0.00	1,021.00	4,158.25			2,669.96	0.00	3,289,199.92
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	13,144,170.91	4.00	929.64	1,558.96	2,457.45	0.00	67,261.12			0.00	0.00	13,216,382.08
3800	Career Technical Education	3,556,313.28	4,298.21	0.00	4,294.36	125,083.35	0.00	0.00			0.00	0.00	3,689,989.20
4110	Regular Education, Adult	35.00	0.00	0.00	181.68	0.00	0.00	0.00			0.00	0.00	216.68
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	744,552.66	105,447.44	265,696.50	0.00	94,034.47	0.00	0.00			0.00	0.00	1,209,731.07
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	36,166,555.83	2,452,345.37	13,217.70	200,898.67	9,928,324.23	4,132,543.04	29,838.41			1,518.10	0.00	52,925,241.35
6000	ROC/P	124.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	124.00
Other Goals													
7110	Nonagency - Educational	227,296.95	52.00	0.00	275.00	185,139.58	0.00	495,956.66	428,648.32	0.00	0.00	0.00	1,337,368.51
7150	Nonagency - Other	1,871.20	0.00	0.00	0.00	0.00	0.00	0.00	18,374.27	0.00	0.00	0.00	20,245.47
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		142,805,586.82	2,973,991.18	1,939,108.80	1,614,101.73	11,698,505.56	4,350,209.58	2,825,521.54	447,022.59	0.00	187,506.66	0.00	168,841,554.46

* 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	20,955,156.81	16,154,217.71	0.00	37,109,374.52
3100	Alternative Schools	581,569.15	350,193.19	0.00	931,762.34
3200	Continuation Schools	358,993.31	840,872.04	0.00	1,199,865.35
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	1,536,491.31	1,574,133.69	0.00	3,110,625.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
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	2,085,751.07	160,905.09	0.00	2,246,656.16
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	4,685,221.54	3,407,594.11	1,462,062.99	9,554,878.64
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	809,221.92	0.00	809,221.92
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	656,892.99	0.00	656,892.99
Total Allocated Support Costs		30,203,183.19	23,954,030.74	1,462,062.99	55,619,276.92

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)	3,177,848.14
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	26,843.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	9,742,710.91
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,470,725.58
5	Total Central Administration Costs in General Fund and Charter Schools Funds	15,418,127.63
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	168,841,554.46
2	Total Allocated Costs (from Form PCR, Column 2, Total)	55,619,276.92
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	224,460,831.38
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	8,330,467.44
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	7,395,445.05
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	15,725,912.49
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	240,186,743.87
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	6.42%

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)	316,324.99				316,324.99
Enterprise (Objects 1000-5999, 6400-6920)		54,642.54			54,642.54
Facilities Acquisition & Construction (Objects 1000-6700)			2,108,114.24		2,108,114.24
Other Outgo (Objects 1000 - 7999)				430,350.86	430,350.86
Total Other Costs	316,324.99	54,642.54	2,108,114.24	430,350.86	2,909,432.63

Description	2022-23 Actual	2023-24 Budget	% Diff.
SELPA Name: Ventura County (AG)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Mental Health Apportionment			0.00%
J. Federal IDEA Local Assistance Grants - Preschool			0.00%
K. Federal IDEA - Section 619 Preschool			0.00%
L. Other Federal Discretionary Grants			0.00%
M. Other Adjustments			0.00%
N. Total SELPA Revenues (Sum lines H through M)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Ventura County Office of Education (AG00)			0.0%
Briggs Elementary (AG01)			0.0%
Conejo Valley Unified (AG02)			0.0%
Hueneme Elementary (AG03)			0.0%
Mesa Union Elementary (AG04)			0.0%
Ocean View Elementary (AG06)			0.0%
Oxnard Elementary (AG07)			0.0%
Pleasant Valley (AG08)			0.0%
Rio Elementary (AG09)			0.0%
Somis Union Elementary (AG11)			0.0%
Oxnard Union High (AG13)			0.0%
Fillmore Unified (AG15)			0.0%
Ojai Unified (AG16)			0.0%
Oak Park Unified (AG17)			0.0%
Ventura Unified (AG18)			0.0%
Las Virgenes Unified (AG19)			0.0%
Moorpark Unified (AG20)			0.0%
Simi Valley Unified (AG21)			0.0%
Mupu Elementary (AG23)			0.0%
Santa Clara Elementary (AG24)			0.0%
Santa Paula Unified (AG25)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	0.00	0.00	0.00%

Preparer Name: _____

Title: _____

Phone: _____

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								2,921.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,933,444.44	0.00	0.00	385,471.82	1,143,801.62	12,393,158.92		15,855,876.80
2000-2999	Classified Salaries	381,944.34	0.00	0.00	23,318.62	445,105.50	8,682,902.80		9,533,271.26
3000-3999	Employee Benefits	1,145,785.89	0.00	0.00	228,007.29	785,311.02	12,399,886.57		14,558,990.77
4000-4999	Books and Supplies	137,549.53	0.00	0.00	3,892.87	22,209.96	442,385.15		606,037.51
5000-5999	Services and Other Operating Expenditures	2,771,588.82	0.00	0.00	5,379.57	9,501.94	10,048,199.02		12,834,669.35
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	63,964.16		63,964.16
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	105,905.60		105,905.60
	Total Direct Costs	6,370,313.02	0.00	0.00	646,070.17	2,405,930.04	44,136,402.22	0.00	53,558,715.45
7310	Transfers of Indirect Costs	42,203.26	0.00	0.00	0.00	0.00	0.00		42,203.26
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	9,554,878.59							9,554,878.59
	Total Indirect Costs and PCR Allocations	9,597,081.85	0.00	0.00	0.00	0.00	0.00	0.00	9,597,081.85
	TOTAL COSTS	15,967,394.87	0.00	0.00	646,070.17	2,405,930.04	44,136,402.22	0.00	63,155,797.30
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	14,714.81	0.00	0.00	0.00	49,572.09	51,133.08		115,419.98
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	204,956.94	2,414,444.71		2,619,401.65
3000-3999	Employee Benefits	6,974.41	0.00	0.00	0.00	110,249.21	674,601.14		791,824.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	4,567.34	2,831.27		7,398.61
5000-5999	Services and Other Operating Expenditures	125,652.00	0.00	0.00	0.00	3,308.50	1,328,625.34		1,457,585.84
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	147,341.22	0.00	0.00	0.00	372,654.08	4,471,635.54	0.00	4,991,630.84
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	147,341.22	0.00	0.00	0.00	372,654.08	4,471,635.54	0.00	4,991,630.84
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								4,991,630.84
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,918,729.63	0.00	0.00	385,471.82	1,094,229.53	12,342,025.84		15,740,456.82

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	381,944.34	0.00	0.00	23,318.62	240,148.56	6,268,458.09		6,913,869.61
3000-3999	Employee Benefits	1,138,811.48	0.00	0.00	228,007.29	675,061.81	11,725,285.43		13,767,166.01
4000-4999	Books and Supplies	137,549.53	0.00	0.00	3,892.87	17,642.62	439,553.88		598,638.90
5000-5999	Services and Other Operating Expenditures	2,645,936.82	0.00	0.00	5,379.57	6,193.44	8,719,573.68		11,377,083.51
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	63,964.16		63,964.16
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	105,905.60		105,905.60
	Total Direct Costs	6,222,971.80	0.00	0.00	646,070.17	2,033,275.96	39,664,766.68	0.00	48,567,084.61
7310	Transfers of Indirect Costs	42,203.26	0.00	0.00	0.00	0.00	0.00		42,203.26
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	9,554,878.59							9,554,878.59
	Total Indirect Costs and PCR Allocations	9,597,081.85	0.00	0.00	0.00	0.00	0.00	0.00	9,597,081.85
	TOTAL BEFORE OBJECT 8980	15,820,053.65	0.00	0.00	646,070.17	2,033,275.96	39,664,766.68	0.00	58,164,166.46
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								58,164,166.46
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	343,946.62	0.00	0.00	735.42	8,729.56	221,925.03		575,336.63
2000-2999	Classified Salaries	209,925.83	0.00	0.00	0.00	0.00	2,774,640.07		2,984,565.90
3000-3999	Employee Benefits	267,634.72	0.00	0.00	175.04	1,967.53	1,682,420.78		1,952,198.07
4000-4999	Books and Supplies	10,103.82	0.00	0.00	3,397.78	2,597.74	283,254.77		299,354.11
5000-5999	Services and Other Operating Expenditures	163,286.47	0.00	0.00	0.00	5,649.82	163,009.13		331,945.42
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	63,964.16		63,964.16
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	105,905.60		105,905.60
	Total Direct Costs	994,897.46	0.00	0.00	4,308.24	18,944.65	5,295,119.54	0.00	6,313,269.89
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	994,897.46	0.00	0.00	4,308.24	18,944.65	5,295,119.54	0.00	6,313,269.89
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
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)								24,604,546.65
	TOTAL COSTS								30,917,816.54

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

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	46,149,926.97	25,109,543.78
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)	46,149,926.97	25,109,543.78

C. Unduplicated Pupil Count			
1.	Enter the unduplicated pupil count reported in 2021-22 Report SEMA,		
	2021-22 Expenditures by LEA (LE-CY) worksheet	2,823.00	
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)	2,823.00	

SELPA: **Ventura County (AG)**

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

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

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

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

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

SELPA: **Ventura County (AG)**

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

SELPA: Ventura County (AG)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

		Actual Expenditures (LE-CY Worksheet) FY 2022-23	Actual Expenditures Comparison Year 2021-22	Difference (A - B)
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	63,155,797.30		
	b. Less: Expenditures paid from federal sources	4,991,630.84		
	c. Expenditures paid from state and local sources	58,164,166.46	46,149,926.97	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		46,149,926.97	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	58,164,166.46	46,149,926.97	12,014,239.49
	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 2019-20	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	63,155,797.30		
	b. Less: Expenditures paid from federal sources	4,991,630.84		
	c. Expenditures paid from state and local sources	58,164,166.46	44,219,198.87	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		44,219,198.87	
	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	58,164,166.46	44,219,198.87	
	d. Special education unduplicated pupil count	2,921.00	2,239.00	
	e. Per capita state and local expenditures (A2c/A2d)	19,912.42	19,749.53	162.89
	If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.			

B. LOCAL EXPENDITURES ONLY METHOD

		Actual	Comparison Year

SELPA: **Ventura County (AG)**

		FY 2022-23	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	30,917,816.54	25,109,543.78	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		25,109,543.78	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	30,917,816.54	25,109,543.78	5,808,272.76

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 2019-20	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	30,917,816.54	26,367,854.26	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		26,367,854.26	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	30,917,816.54	26,367,854.26	
	b. Special education unduplicated pupil count	2,921.00	2,239.00	
	c. Per capita local expenditures(B2a/ B2b)	10,584.67	11,776.62	(1,191.95)

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.

Carol Lovejoy	805-306-4500 Ext 4103
Contact Name	Telephone Number
Budget & Finance Supervisor	carol.lovejoy@simivalleyusd.org
Title	Email Address

SELPA: Ventura County (AG)

Object Code	Description	Ventura County Office of Education (AG00)	Briggs Elementary (AG01)	Conejo Valley Unified (AG02)	Hueneme Elementary (AG03)	Mesa Union Elementary (AG04)	Ocean View Elementary (AG06)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Ventura County (AG)

Object Code	Description	Ventura County Office of Education (AG00)	Briggs Elementary (AG01)	Conejo Valley Unified (AG02)	Hueneme Elementary (AG03)	Mesa Union Elementary (AG04)	Ocean View Elementary (AG06)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Ventura County (AG)

Object Code	Description	Oxnard Elementary (AG07)	Pleasant Valley (AG08)	Rio Elementary (AG09)	Somis Union Elementary (AG11)	Oxnard Union High (AG13)	Fillmore Unified (AG15)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Ventura County (AG)

Object Code	Description	Oxnard Elementary (AG07)	Pleasant Valley (AG08)	Rio Elementary (AG09)	Somis Union Elementary (AG11)	Oxnard Union High (AG13)	Fillmore Unified (AG15)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Ventura County (AG)

Object Code	Description	Ojai Unified (AG16)	Oak Park Unified (AG17)	Ventura Unified (AG18)	Las Virgenes Unified (AG19)	Moorpark Unified (AG20)	Simi Valley Unified (AG21)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Ventura County (AG)

Object Code	Description	Ojai Unified (AG16)	Oak Park Unified (AG17)	Ventura Unified (AG18)	Las Virgenes Unified (AG19)	Moorpark Unified (AG20)	Simi Valley Unified (AG21)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Ventura County (AG)

Object Code	Description	Mupu Elementary (AG23)	Santa Clara Elementary (AG24)	Santa Paula Unified (AG25)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources						
1000-1999	Certificated Salaries					0.00

SELPA: Ventura County (AG)

Object Code	Description	Mupu Elementary (AG23)	Santa Clara Elementary (AG24)	Santa Paula Unified (AG25)	Adjustments*	Total
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)				0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

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

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								2,882.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	1,514,200.00	0.00	0.00	395,858.00	1,268,199.00	12,906,688.00		16,084,945.00
2000-2999	Classified Salaries	458,683.00	0.00	0.00	22,826.00	505,100.00	10,071,131.00		11,057,740.00
3000-3999	Employee Benefits	1,049,379.00	0.00	0.00	232,205.00	941,622.00	13,775,753.00		15,998,959.00
4000-4999	Books and Supplies	162,528.00	0.00	0.00	1,351.00	8,724.00	306,509.00		479,112.00
5000-5999	Services and Other Operating Expenditures	1,367,223.00	0.00	0.00	15,372.00	5,696.00	8,164,621.00		9,552,912.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	24,594.00		24,594.00
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	105,138.00		105,138.00
	Total Direct Costs	4,552,013.00	0.00	0.00	667,612.00	2,729,341.00	45,354,434.00	0.00	53,303,400.00
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	4,552,013.00	0.00	0.00	667,612.00	2,729,341.00	45,354,434.00	0.00	53,303,400.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	1,514,200.00	0.00	0.00	395,858.00	1,218,678.00	12,863,228.00		15,991,964.00
2000-2999	Classified Salaries	458,683.00	0.00	0.00	22,826.00	286,531.00	7,656,686.00		8,424,726.00
3000-3999	Employee Benefits	1,049,379.00	0.00	0.00	232,205.00	840,474.00	13,102,039.00		15,224,097.00
4000-4999	Books and Supplies	162,528.00	0.00	0.00	1,351.00	6,924.00	306,259.00		477,062.00
5000-5999	Services and Other Operating Expenditures	1,367,223.00	0.00	0.00	15,372.00	4,066.00	7,354,196.00		8,740,857.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	24,594.00		24,594.00
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	105,138.00		105,138.00
	Total Direct Costs	4,552,013.00	0.00	0.00	667,612.00	2,356,673.00	41,412,140.00	0.00	48,988,438.00
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	4,552,013.00	0.00	0.00	667,612.00	2,356,673.00	41,412,140.00	0.00	48,988,438.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								48,988,438.00
	LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)								

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	343,377.00	0.00	0.00	0.00	0.00	165,027.00		508,404.00
2000-2999	Classified Salaries	268,999.00	0.00	0.00	0.00	0.00	3,004,520.00		3,273,519.00
3000-3999	Employee Benefits	314,524.00	0.00	0.00	0.00	0.00	1,917,196.00		2,231,720.00
4000-4999	Books and Supplies	39,881.00	0.00	0.00	0.00	0.00	167,449.00		207,330.00
5000-5999	Services and Other Operating Expenditures	212,805.00	0.00	0.00	0.00	0.00	259,914.00		472,719.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	24,594.00		24,594.00
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	105,138.00		105,138.00
	Total Direct Costs	1,179,586.00	0.00	0.00	0.00	0.00	5,643,838.00	0.00	6,823,424.00
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	1,179,586.00	0.00	0.00	0.00	0.00	5,643,838.00	0.00	6,823,424.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								26,755,233.00
	TOTAL COSTS								33,578,657.00

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

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									2,921.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,933,444.44	0.00	0.00	385,471.82	1,143,801.62	12,393,158.92	0.00		15,855,876.80
2000-2999	Classified Salaries	381,944.34	0.00	0.00	23,318.62	445,105.50	8,682,902.80	0.00		9,533,271.26
3000-3999	Employee Benefits	1,145,785.89	0.00	0.00	228,007.29	785,311.02	12,399,886.57	0.00		14,558,990.77
4000-4999	Books and Supplies	137,549.53	0.00	0.00	3,892.87	22,209.96	442,385.15	0.00		606,037.51
5000-5999	Services and Other Operating Expenditures	2,771,588.82	0.00	0.00	5,379.57	9,501.94	10,048,199.02	0.00		12,834,669.35
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	63,964.16	0.00		63,964.16
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	105,905.60	0.00		105,905.60
	Total Direct Costs	6,370,313.02	0.00	0.00	646,070.17	2,405,930.04	44,136,402.22	0.00	0.00	53,558,715.45
7310	Transfers of Indirect Costs	42,203.26	0.00	0.00	0.00	0.00	0.00	0.00		42,203.26
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)	9,554,878.59								9,554,878.59
	Total Indirect Costs	42,203.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,203.26
	TOTAL COSTS	6,412,516.28	0.00	0.00	646,070.17	2,405,930.04	44,136,402.22	0.00	0.00	53,600,918.71
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	14,714.81	0.00	0.00	0.00	49,572.09	51,133.08	0.00		115,419.98
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	204,956.94	2,414,444.71	0.00		2,619,401.65
3000-3999	Employee Benefits	6,974.41	0.00	0.00	0.00	110,249.21	674,601.14	0.00		791,824.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	4,567.34	2,831.27	0.00		7,398.61
5000-5999	Services and Other Operating Expenditures	125,652.00	0.00	0.00	0.00	3,308.50	1,328,625.34	0.00		1,457,585.84
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	147,341.22	0.00	0.00	0.00	372,654.08	4,471,635.54	0.00	0.00	4,991,630.84
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	147,341.22	0.00	0.00	0.00	372,654.08	4,471,635.54	0.00	0.00	4,991,630.84
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									4,991,630.84

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	1,918,729.63	0.00	0.00	385,471.82	1,094,229.53	12,342,025.84	0.00		15,740,456.82
2000-2999	Classified Salaries	381,944.34	0.00	0.00	23,318.62	240,148.56	6,268,458.09	0.00		6,913,869.61
3000-3999	Employee Benefits	1,138,811.48	0.00	0.00	228,007.29	675,061.81	11,725,285.43	0.00		13,767,166.01
4000-4999	Books and Supplies	137,549.53	0.00	0.00	3,892.87	17,642.62	439,553.88	0.00		598,638.90
5000-5999	Services and Other Operating Expenditures	2,645,936.82	0.00	0.00	5,379.57	6,193.44	8,719,573.68	0.00		11,377,083.51
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	63,964.16	0.00		63,964.16
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	105,905.60	0.00		105,905.60
	Total Direct Costs	6,222,971.80	0.00	0.00	646,070.17	2,033,275.96	39,664,766.68	0.00	0.00	48,567,084.61
7310	Transfers of Indirect Costs	42,203.26	0.00	0.00	0.00	0.00	0.00	0.00		42,203.26
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)	9,554,878.59								9,554,878.59
	Total Indirect Costs	42,203.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,203.26
	TOTAL BEFORE OBJECT 8980	6,265,175.06	0.00	0.00	646,070.17	2,033,275.96	39,664,766.68	0.00	0.00	48,609,287.87
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									48,609,287.87
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	343,946.62	0.00	0.00	735.42	8,729.56	221,925.03	0.00		575,336.63
2000-2999	Classified Salaries	209,925.83	0.00	0.00	0.00	0.00	2,774,640.07	0.00		2,984,565.90
3000-3999	Employee Benefits	267,634.72	0.00	0.00	175.04	1,967.53	1,682,420.78	0.00		1,952,198.07
4000-4999	Books and Supplies	10,103.82	0.00	0.00	3,397.78	2,597.74	283,254.77	0.00		299,354.11
5000-5999	Services and Other Operating Expenditures	163,286.47	0.00	0.00	0.00	5,649.82	163,009.13	0.00		331,945.42
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	63,964.16	0.00		63,964.16
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	105,905.60	0.00		105,905.60
	Total Direct Costs	994,897.46	0.00	0.00	4,308.24	18,944.65	5,295,119.54	0.00	0.00	6,313,269.89
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	994,897.46	0.00	0.00	4,308.24	18,944.65	5,295,119.54	0.00	0.00	6,313,269.89

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)									0.00
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)									24,604,546.65
	TOTAL COSTS									30,917,816.54

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

SELPA: **Ventura County (AG)**

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2023-24 Budget by LEA (LB-B) and the 2022-23 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2023-24 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2023-24 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

SELPA: **Ventura County (AG)**

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 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:

SELPA: Ventura County (AG)

SECTION 3		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year 2022-23	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	53,303,400.00		
	b. Less: Expenditures paid from federal sources	4,314,962.00		
	c. Expenditures paid from state and local sources	48,988,438.00	58,164,166.46	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(9,554,878.64)	
	Comparison year's expenditures, adjusted for MOE calculation		48,609,287.82	
	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	48,988,438.00	48,609,287.82	379,150.18
	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.			

		Budgeted Amounts FY 2023-24	Comparison Year 2022-23	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	53,303,400.00		
	b. Less: Expenditures paid from federal sources	4,314,962.00		
	c. Expenditures paid from state and local sources	48,988,438.00	58,164,166.46	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(9,554,878.64)	
	Comparison year's expenditures, adjusted for MOE calculation		48,609,287.82	
	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	48,988,438.00	48,609,287.82	
	d. Special education unduplicated pupil count	2,882.00	2,921.00	
	e. Per capita state and local expenditures (A2c/A2d)	16,998.07	16,641.32	356.75
	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.			

SELPA: Ventura County (AG)

B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2023-24	Comparison Year 2022-23	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	33,578,657.00	30,917,816.54	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		30,917,816.54	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	33,578,657.00	30,917,816.54	2,660,840.46

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

		Budget FY 2023-24	Comparison Year 2019-20	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	33,578,657.00	26,367,854.26	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		26,367,854.26	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	33,578,657.00	26,367,854.26	
	b. Special education unduplicated pupil count	2,882.00	2,239.00	
	c. Per capita local expenditures (B2a/B2b)	11,651.16	11,776.62	(125.46)

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

Carol Lovejoy	805-306-4500 Ext 4103
Contact Name	Telephone Number
Budget & Finance Supervisor	carol.lovejoy@simivalleyusd.org
Title	Email Address

SELPA: Ventura County (AG)

Object Code	Description	Ventura County Office of Education (AG00)	Briggs Elementary (AG01)	Conejo Valley Unified (AG02)	Hueneme Elementary (AG03)	Mesa Union Elementary (AG04)	Ocean View Elementary (AG06)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Ventura County (AG)

Object Code	Description	Ventura County Office of Education (AG00)	Briggs Elementary (AG01)	Conejo Valley Unified (AG02)	Hueneme Elementary (AG03)	Mesa Union Elementary (AG04)	Ocean View Elementary (AG06)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Ventura County (AG)

Object Code	Description	Oxnard Elementary (AG07)	Pleasant Valley (AG08)	Rio Elementary (AG09)	Somis Union Elementary (AG11)	Oxnard Union High (AG13)	Fillmore Unified (AG15)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Ventura County (AG)

Object Code	Description	Oxnard Elementary (AG07)	Pleasant Valley (AG08)	Rio Elementary (AG09)	Somis Union Elementary (AG11)	Oxnard Union High (AG13)	Fillmore Unified (AG15)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Ventura County (AG)

Object Code	Description	Ojai Unified (AG16)	Oak Park Unified (AG17)	Ventura Unified (AG18)	Las Virgenes Unified (AG19)	Moorpark Unified (AG20)	Simi Valley Unified (AG21)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							
1000-1999	Certificated Salaries						

SELPA: Ventura County (AG)

Object Code	Description	Ojai Unified (AG16)	Oak Park Unified (AG17)	Ventura Unified (AG18)	Las Virgenes Unified (AG19)	Moorpark Unified (AG20)	Simi Valley Unified (AG21)
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Ventura County (AG)

Object Code	Description	Mupu Elementary (AG23)	Santa Clara Elementary (AG24)	Santa Paula Unified (AG25)	Adjustments*	Total
TOTAL BUDGET - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

SELPA: Ventura County (AG)

Object Code	Description	Mupu Elementary (AG23)	Santa Clara Elementary (AG24)	Santa Paula Unified (AG25)	Adjustments*	Total
BUDGET - Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)					0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

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

Unaudited Actuals
Unaudited Actuals 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

Simi Valley Unified **Ventura County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6266	8590	($3,628,128.00)

Explanation: Board approval was 14 days late, auditor recommended setting up a liability in case the state requires repayment, which caused a negative revenue object 8590.

11	6391	9790	($12,750.00)

Explanation: Negative 9790 due to prepaid expense account.

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	6266	($3,628,128.00)

Explanation: Board approval was 14 days late, auditor recommended setting up a liability in case the state requires repayment, which caused a negative resource 6266 object 8590.

SUPPLEMENTAL CHECKS

IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary corrections. **Exception**

Explanation: This is a known rounding issue per the CDE, all the listed rates are within the LEA rate.

Unaudited Actuals
Budget 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Simi Valley Unified **Ventura County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

EFB-POSITIVE - (**Warning**) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
01	7425	($609.73)
Explanation: Will be corrected at First Interim.		
Total of negative resource balances for Fund 01		($609.73)

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	7425	9790	($609.73)
Explanation: Will be corrected at First Interim.			