

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	243,703,449.72	1,611,118.00	245,314,567.72	252,171,663.00	1,550,910.00	253,722,573.00	3.4%
2) Federal Revenue		8100-8299	85,577.98	34,536,336.40	34,621,914.38	82,000.00	29,731,837.00	29,813,837.00	-13.9%
3) Other State Revenue		8300-8599	5,975,445.46	73,520,149.40	79,495,594.86	6,105,572.00	35,270,019.00	41,375,591.00	-48.0%
4) Other Local Revenue		8600-8799	3,217,513.73	18,987,294.12	22,204,807.85	3,967,397.00	17,594,248.00	21,561,645.00	-2.9%
5) TOTAL, REVENUES			252,981,986.89	128,654,897.92	381,636,884.81	262,326,632.00	84,147,014.00	346,473,646.00	-9.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	94,375,202.15	40,436,196.93	134,811,399.08	98,535,625.00	47,816,101.00	146,351,726.00	8.6%
2) Classified Salaries		2000-2999	27,259,154.67	19,348,405.02	46,607,559.69	30,815,501.00	27,469,168.00	58,284,669.00	25.1%
3) Employee Benefits		3000-3999	46,298,384.38	36,037,396.08	82,335,780.46	48,611,254.00	45,753,342.00	94,364,596.00	14.6%
4) Books and Supplies		4000-4999	9,056,384.26	6,568,441.13	15,624,825.39	8,573,073.00	10,017,425.00	18,590,498.00	19.0%
5) Services and Other Operating Expenditures		5000-5999	15,124,860.15	23,341,152.73	38,466,012.88	18,158,607.00	13,039,418.00	31,198,025.00	-18.9%
6) Capital Outlay		6000-6999	1,432,644.18	3,049,056.95	4,481,701.13	3,896,162.00	6,861,704.00	10,757,866.00	140.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	346,348.78	1,307,381.57	1,653,730.35	160,000.00	1,442,763.00	1,602,763.00	-3.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,717,114.97)	4,452,950.79	(264,164.18)	(4,943,348.00)	4,426,062.00	(517,286.00)	95.8%
9) TOTAL, EXPENDITURES			189,175,863.60	134,540,981.20	323,716,844.80	203,806,874.00	156,825,983.00	360,632,857.00	11.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			63,806,123.29	(5,886,083.28)	57,920,040.01	58,519,758.00	(72,678,969.00)	(14,159,211.00)	-124.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	129,755.09	0.00	129,755.09	138,720.00	0.00	138,720.00	6.9%
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	517,699.00	0.00	517,699.00	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	(48,218,496.68)	48,218,496.68	0.00	(53,660,508.00)	53,660,508.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(47,571,042.59)	48,218,496.68	647,454.09	(53,521,788.00)	53,660,508.00	138,720.00	-78.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			16,235,080.70	42,332,413.40	58,567,494.10	4,997,970.00	(19,018,461.00)	(14,020,491.00)	-123.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	33,714,469.53	29,789,501.53	63,503,971.06	49,418,760.82	72,130,203.06	121,548,963.88	91.4%
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)			33,714,469.53	29,789,501.53	63,503,971.06	49,418,760.82	72,130,203.06	121,548,963.88	91.4%
d) Other Restatements		9795	(530,789.41)	8,288.13	(522,501.28)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,183,680.12	29,797,789.66	62,981,469.78	49,418,760.82	72,130,203.06	121,548,963.88	93.0%
2) Ending Balance, June 30 (E + F1e)			49,418,760.82	72,130,203.06	121,548,963.88	54,416,730.82	53,111,742.06	107,528,472.88	-11.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.0%
Stores		9712	146,444.44	0.00	146,444.44	96,000.00	0.00	96,000.00	-34.4%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	72,130,211.16	72,130,211.16	0.00	53,143,790.51	53,143,790.51	-26.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,446,709.00	0.00	1,446,709.00	14,814,633.00	0.00	14,814,633.00	924.0%
Future Curriculum Adoption	0000	9760	1,446,709.00		1,446,709.00			0.00	
Future Curriculum Adoption	0000	9760			0.00	1,446,709.00		1,446,709.00	
Supplemental & Concentration for Future Student Needs	0000	9760			0.00	12,832,386.00		12,832,386.00	
Other Commitments for Future Student Needs	0000	9760			0.00	535,538.00		535,538.00	
d) Assigned									
Other Assignments		9780	12,832,386.00	0.00	12,832,386.00	0.00	0.00	0.00	-100.0%
Supplemental & Concentration for Future Student Needs	0000	9780	12,832,386.00		12,832,386.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,730,929.00	0.00	9,730,929.00	10,818,986.00	0.00	10,818,986.00	11.2%
Unassigned/Unappropriated Amount		9790	25,012,292.38	(8.10)	25,012,284.28	28,437,111.82	(32,048.45)	28,405,063.37	13.6%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	67,785,188.23	71,505,745.38	139,290,933.61				
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,799,188.00)	0.00	(3,799,188.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	250,000.00	0.00	250,000.00				
d) with Fiscal Agent/Trustee		9135	10,000.00	0.00	10,000.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				

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2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,950,032.35	24,851,558.53	27,801,590.88				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	363,192.08	9,336.82	372,528.90				
6) Stores		9320	146,444.44	0.00	146,444.44				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	3,353,566.00	0.00	3,353,566.00				
10) TOTAL, ASSETS			71,059,235.10	96,366,640.73	167,425,875.83				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	14,874,631.25	15,017,157.27	29,891,788.52				
2) Due to Grantor Governments		9590	825,550.73	10,366.76	835,917.49				
3) Due to Other Funds		9610	2,628,054.30	340,949.83	2,969,004.13				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	8,867,963.81	8,867,963.81				
6) TOTAL, LIABILITIES			18,328,236.28	24,236,437.67	42,564,673.95				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	3,312,238.00	0.00	3,312,238.00				
2) TOTAL, DEFERRED INFLOWS			3,312,238.00	0.00	3,312,238.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			49,418,760.82	72,130,203.06	121,548,963.88				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	141,793,073.00	0.00	141,793,073.00	120,454,589.00	0.00	120,454,589.00	-15.0%
Education Protection Account State Aid - Current Year		8012	16,100,840.00	0.00	16,100,840.00	46,414,440.00	0.00	46,414,440.00	188.3%
State Aid - Prior Years		8019	(762,249.41)	0.00	(762,249.41)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	433,236.32	0.00	433,236.32	439,539.00	0.00	439,539.00	1.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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County & District Taxes									
Secured Roll Taxes		8041	82,832,369.43	0.00	82,832,369.43	87,795,915.00	0.00	87,795,915.00	6.0%
Unsecured Roll Taxes		8042	2,615,781.46	0.00	2,615,781.46	2,323,957.00	0.00	2,323,957.00	-11.2%
Prior Years' Taxes		8043	(145,713.10)	0.00	(145,713.10)	(41,086.00)	0.00	(41,086.00)	-71.8%
Supplemental Taxes		8044	5,431,583.30	0.00	5,431,583.30	3,847,128.00	0.00	3,847,128.00	-29.2%
Education Revenue Augmentation Fund (ERAF)		8045	260,566.00	0.00	260,566.00	(114,615.00)	0.00	(114,615.00)	-144.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,852,443.72	0.00	7,852,443.72	5,245,885.00	0.00	5,245,885.00	-33.2%
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			256,411,930.72	0.00	256,411,930.72	266,365,752.00	0.00	266,365,752.00	3.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(12,708,481.00)	0.00	(12,708,481.00)	(14,194,089.00)	0.00	(14,194,089.00)	11.7%
Property Taxes Transfers		8097	0.00	1,611,118.00	1,611,118.00	0.00	1,550,910.00	1,550,910.00	-3.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			243,703,449.72	1,611,118.00	245,314,567.72	252,171,663.00	1,550,910.00	253,722,573.00	3.4%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,455,576.50	4,455,576.50	0.00	4,810,421.00	4,810,421.00	8.0%
Special Education Discretionary Grants		8182	0.00	1,470,433.23	1,470,433.23	0.00	414,180.00	414,180.00	-71.8%
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	1,266,451.13	1,266,451.13	0.00	822,212.00	822,212.00	-35.1%
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		4,694,763.68	4,694,763.68		4,652,283.00	4,652,283.00	-0.9%

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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		367,659.56	367,659.56		617,806.00	617,806.00	68.0%
Title III, Part A, Immigrant Student Program	4201	8290		33,256.91	33,256.91		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		541,290.17	541,290.17		439,852.00	439,852.00	-18.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		1,045,836.88	1,045,836.88		951,164.00	951,164.00	-9.1%
Career and Technical Education	3500-3599	8290		194,622.81	194,622.81		193,661.00	193,661.00	-0.5%
All Other Federal Revenue	All Other	8290	85,577.98	20,466,445.53	20,552,023.51	82,000.00	16,830,258.00	16,912,258.00	-17.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>85,577.98</b>	<b>34,536,336.40</b>	<b>34,621,914.38</b>	<b>82,000.00</b>	<b>29,731,837.00</b>	<b>29,813,837.00</b>	<b>-13.9%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	1,094,807.00	1,094,807.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	794,345.00	0.00	794,345.00	844,085.00	0.00	844,085.00	6.3%
Lottery - Unrestricted and Instructional Materials		8560	3,645,399.06	1,830,346.65	5,475,745.71	3,048,133.00	1,201,323.00	4,249,456.00	-22.4%
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		175,140.04	175,140.04		205,000.00	205,000.00	17.0%

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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	1,535,701.40	70,419,855.71	71,955,557.11	2,213,354.00	33,863,696.00	36,077,050.00	-49.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,975,445.46</b>	<b>73,520,149.40</b>	<b>79,495,594.86</b>	<b>6,105,572.00</b>	<b>35,270,019.00</b>	<b>41,375,591.00</b>	<b>-48.0%</b>
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	376,754.96	0.00	376,754.96	180,105.00	0.00	180,105.00	-52.2%
Interest		8660	2,329,034.01	0.00	2,329,034.01	635,000.00	0.00	635,000.00	-72.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,799,188.00)	0.00	(3,799,188.00)	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	0.00	2,136,031.21	2,136,031.21	0.00	3,029,983.00	3,029,983.00	41.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	643,439.68	0.00	643,439.68	644,550.00	0.00	644,550.00	0.2%
Other Local Revenue									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	3,667,473.08	2,892,431.95	6,559,905.03	2,507,742.00	260,000.00	2,767,742.00	-57.8%
Tuition		8710	0.00	106,050.96	106,050.96	0.00	85,000.00	85,000.00	-19.8%
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		13,852,780.00	13,852,780.00		14,219,265.00	14,219,265.00	2.6%
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			3,217,513.73	18,987,294.12	22,204,807.85	3,967,397.00	17,594,248.00	21,561,645.00	-2.9%
TOTAL, REVENUES			252,981,986.89	128,654,897.92	381,636,884.81	262,326,632.00	84,147,014.00	346,473,646.00	-9.2%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	77,962,196.92	30,447,601.28	108,409,798.20	79,680,103.00	34,809,214.00	114,489,317.00	5.6%
Certificated Pupil Support Salaries		1200	5,216,291.65	4,413,168.47	9,629,460.12	5,627,014.00	5,496,132.00	11,123,146.00	15.5%
Certificated Supervisors' and Administrators' Salaries		1300	9,865,647.14	2,647,852.80	12,513,499.94	10,242,680.00	3,462,519.00	13,705,199.00	9.5%
Other Certificated Salaries		1900	1,331,066.44	2,927,574.38	4,258,640.82	2,985,828.00	4,048,236.00	7,034,064.00	65.2%
TOTAL, CERTIFICATED SALARIES			94,375,202.15	40,436,196.93	134,811,399.08	98,535,625.00	47,816,101.00	146,351,726.00	8.6%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,628,400.17	11,460,254.70	13,088,654.87	1,261,525.00	17,585,519.00	18,847,044.00	44.0%
Classified Support Salaries		2200	11,645,506.05	4,068,658.66	15,714,164.71	12,498,862.00	4,804,462.00	17,303,324.00	10.1%
Classified Supervisors' and Administrators' Salaries		2300	1,268,727.92	652,751.30	1,921,479.22	1,302,398.00	910,129.00	2,212,527.00	15.1%
Clerical, Technical and Office Salaries		2400	10,525,597.53	1,294,592.13	11,820,189.66	11,929,417.00	2,998,694.00	14,928,111.00	26.3%
Other Classified Salaries		2900	2,190,923.00	1,872,148.23	4,063,071.23	3,823,299.00	1,170,364.00	4,993,663.00	22.9%
TOTAL, CLASSIFIED SALARIES			27,259,154.67	19,348,405.02	46,607,559.69	30,815,501.00	27,469,168.00	58,284,669.00	25.1%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	15,923,630.18	20,539,267.95	36,462,898.13	17,325,040.00	24,552,041.00	41,877,081.00	14.8%
PERS		3201-3202	5,493,905.39	4,898,219.33	10,392,124.72	7,044,046.00	7,474,058.00	14,518,104.00	39.7%
OASDI/Medicare/Alternative		3301-3302	3,304,247.63	1,860,293.25	5,164,540.88	3,810,851.75	2,851,653.00	6,662,504.75	29.0%
Health and Welfare Benefits		3401-3402	13,207,263.04	6,281,342.13	19,488,605.17	13,749,446.00	8,039,913.00	21,789,359.00	11.8%
Unemployment Insurance		3501-3502	625,416.60	291,650.78	917,067.38	65,496.75	45,632.00	111,128.75	-87.9%
Workers' Compensation		3601-3602	4,362,867.34	2,140,331.80	6,503,199.14	4,791,630.50	2,790,045.00	7,581,675.50	16.6%
OPEB, Allocated		3701-3702	1,411,849.27	0.00	1,411,849.27	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,969,204.93	26,290.84	1,995,495.77	1,824,743.00	0.00	1,824,743.00	-8.6%
TOTAL, EMPLOYEE BENEFITS			46,298,384.38	36,037,396.08	82,335,780.46	48,611,254.00	45,753,342.00	94,364,596.00	14.6%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	1,752,630.27	518,561.52	2,271,191.79	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	185,557.53	251,147.10	436,704.63	145,100.00	638,800.00	783,900.00	79.5%
Materials and Supplies		4300	5,960,610.78	3,826,217.51	9,786,828.29	8,269,363.00	9,251,105.00	17,520,468.00	79.0%
Noncapitalized Equipment		4400	1,157,585.68	1,972,515.00	3,130,100.68	158,610.00	127,520.00	286,130.00	-90.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,056,384.26	6,568,441.13	15,624,825.39	8,573,073.00	10,017,425.00	18,590,498.00	19.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	960,641.75	960,641.75	0.00	2,432,855.00	2,432,855.00	153.3%
Travel and Conferences		5200	124,002.49	421,565.41	545,567.90	208,165.00	91,924.00	300,089.00	-45.0%
Dues and Memberships		5300	88,610.82	59,207.00	147,817.82	67,313.00	0.00	67,313.00	-54.5%
Insurance		5400 - 5450	1,808,824.09	0.00	1,808,824.09	1,979,951.00	0.00	1,979,951.00	9.5%
Operations and Housekeeping Services		5500	6,007,290.68	160,870.29	6,168,160.97	6,972,246.00	218,000.00	7,190,246.00	16.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,275,558.87	208,804.59	1,484,363.46	896,646.00	1,851,106.00	2,747,752.00	85.1%
Transfers of Direct Costs		5710	(221,701.17)	221,701.17	0.00	(29,022.00)	29,022.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(139,549.70)	150,300.20	10,750.50	(44,297.00)	(5,100.00)	(49,397.00)	-559.5%
Professional/Consulting Services and Operating Expenditures		5800	5,380,846.76	21,122,545.26	26,503,392.02	7,217,118.00	8,403,971.00	15,621,089.00	-41.1%
Communications		5900	800,977.31	35,517.06	836,494.37	890,487.00	17,640.00	908,127.00	8.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,124,860.15	23,341,152.73	38,466,012.88	18,158,607.00	13,039,418.00	31,198,025.00	-18.9%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	28,885.48	178,039.97	206,925.45	0.00	0.00	0.00	-100.0%



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Buildings and Improvements of Buildings		6200	33,599.00	1,302,592.71	1,336,191.71	1,000,000.00	3,804,795.00	4,804,795.00	259.6%
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	788,765.60	1,568,424.27	2,357,189.87	2,884,349.00	3,056,909.00	5,941,258.00	152.0%
Equipment Replacement		6500	63,695.10	0.00	63,695.10	11,813.00	0.00	11,813.00	-81.5%
Lease Assets		6600	517,699.00	0.00	517,699.00	0.00	0.00	0.00	-100.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,432,644.18	3,049,056.95	4,481,701.13	3,896,162.00	6,861,704.00	10,757,866.00	140.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	71,534.55	71,534.55	0.00	81,615.00	81,615.00	14.1%
Payments to County Offices		7142	163,354.00	1,042,349.02	1,205,703.02	160,000.00	1,361,148.00	1,521,148.00	26.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	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	0.00	3,060.00	3,060.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	182,994.78	190,438.00	373,432.78	0.00	0.00	0.00	-100.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			346,348.78	1,307,381.57	1,653,730.35	160,000.00	1,442,763.00	1,602,763.00	-3.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(4,452,950.79)	4,452,950.79	0.00	(4,426,062.00)	4,426,062.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(264,164.18)	0.00	(264,164.18)	(517,286.00)	0.00	(517,286.00)	95.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,717,114.97)	4,452,950.79	(264,164.18)	(4,943,348.00)	4,426,062.00	(517,286.00)	95.8%
TOTAL, EXPENDITURES			189,175,863.60	134,540,981.20	323,716,844.80	203,806,874.00	156,825,983.00	360,632,857.00	11.4%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	129,755.09	0.00	129,755.09	138,720.00	0.00	138,720.00	6.9%
(a) TOTAL, INTERFUND TRANSFERS IN			129,755.09	0.00	129,755.09	138,720.00	0.00	138,720.00	6.9%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	517,699.00	0.00	517,699.00	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%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			517,699.00	0.00	517,699.00	0.00	0.00	0.00	-100.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(48,218,496.68)	48,218,496.68	0.00	(53,660,508.00)	53,660,508.00	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			(48,218,496.68)	48,218,496.68	0.00	(53,660,508.00)	53,660,508.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(47,571,042.59)	48,218,496.68	647,454.09	(53,521,788.00)	53,660,508.00	138,720.00	-78.6%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	243,703,449.72	1,611,118.00	245,314,567.72	252,171,663.00	1,550,910.00	253,722,573.00	3.4%
2) Federal Revenue		8100-8299	85,577.98	34,536,336.40	34,621,914.38	82,000.00	29,731,837.00	29,813,837.00	-13.9%
3) Other State Revenue		8300-8599	5,975,445.46	73,520,149.40	79,495,594.86	6,105,572.00	35,270,019.00	41,375,591.00	-48.0%
4) Other Local Revenue		8600-8799	3,217,513.73	18,987,294.12	22,204,807.85	3,967,397.00	17,594,248.00	21,561,645.00	-2.9%
5) TOTAL, REVENUES			252,981,986.89	128,654,897.92	381,636,884.81	262,326,632.00	84,147,014.00	346,473,646.00	-9.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		118,092,723.26	87,367,102.48	205,459,825.74	117,138,443.00	100,347,045.00	217,485,488.00	5.9%
2) Instruction - Related Services	2000-2999		26,995,397.38	12,212,036.79	39,207,434.17	29,290,347.00	15,793,048.00	45,083,395.00	15.0%
3) Pupil Services	3000-3999		15,599,428.85	10,704,278.02	26,303,706.87	19,539,087.00	13,237,427.00	32,776,514.00	24.6%
4) Ancillary Services	4000-4999		2,330,420.85	182,519.28	2,512,940.13	2,769,590.00	171,737.00	2,941,327.00	17.0%
5) Community Services	5000-5999		137,271.84	783.80	138,055.64	0.00	748.00	748.00	-99.5%
6) Enterprise	6000-6999		0.00	108,920.00	108,920.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		8,381,302.46	7,854,567.86	16,235,870.32	13,461,520.00	9,886,164.00	23,347,684.00	43.8%
8) Plant Services	8000-8999		17,292,970.18	14,803,391.40	32,096,361.58	21,447,887.00	15,947,051.00	37,394,938.00	16.5%
9) Other Outgo	9000-9999	Except 7600-7699	346,348.78	1,307,381.57	1,653,730.35	160,000.00	1,442,763.00	1,602,763.00	-3.1%
10) TOTAL, EXPENDITURES			189,175,863.60	134,540,981.20	323,716,844.80	203,806,874.00	156,825,983.00	360,632,857.00	11.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			63,806,123.29	(5,886,083.28)	57,920,040.01	58,519,758.00	(72,678,969.00)	(14,159,211.00)	-124.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	129,755.09	0.00	129,755.09	138,720.00	0.00	138,720.00	6.9%
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	517,699.00	0.00	517,699.00	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	(48,218,496.68)	48,218,496.68	0.00	(53,660,508.00)	53,660,508.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(47,571,042.59)	48,218,496.68	647,454.09	(53,521,788.00)	53,660,508.00	138,720.00	-78.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			16,235,080.70	42,332,413.40	58,567,494.10	4,997,970.00	(19,018,461.00)	(14,020,491.00)	-123.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	33,714,469.53	29,789,501.53	63,503,971.06	49,418,760.82	72,130,203.06	121,548,963.88	91.4%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,714,469.53	29,789,501.53	63,503,971.06	49,418,760.82	72,130,203.06	121,548,963.88	91.4%
d) Other Restatements		9795	(530,789.41)	8,288.13	(522,501.28)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,183,680.12	29,797,789.66	62,981,469.78	49,418,760.82	72,130,203.06	121,548,963.88	93.0%
2) Ending Balance, June 30 (E + F1e)			49,418,760.82	72,130,203.06	121,548,963.88	54,416,730.82	53,111,742.06	107,528,472.88	-11.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.0%
Stores		9712	146,444.44	0.00	146,444.44	96,000.00	0.00	96,000.00	-34.4%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	72,130,211.16	72,130,211.16	0.00	53,143,790.51	53,143,790.51	-26.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,446,709.00	0.00	1,446,709.00	14,814,633.00	0.00	14,814,633.00	924.0%
Future Curriculum Adoption	0000	9760	1,446,709.00		1,446,709.00			0.00	
Future Curriculum Adoption	0000	9760			0.00	1,446,709.00		1,446,709.00	
Supplemental & Concentration for Future Student Needs	0000	9760			0.00	12,832,386.00		12,832,386.00	
Other Commitments for Future Student Needs	0000	9760			0.00	535,538.00		535,538.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	12,832,386.00	0.00	12,832,386.00	0.00	0.00	0.00	-100.0%
Supplemental & Concentration for Future Student Needs	0000	9780	12,832,386.00		12,832,386.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,730,929.00	0.00	9,730,929.00	10,818,986.00	0.00	10,818,986.00	11.2%
Unassigned/Unappropriated Amount		9790	25,012,292.38	(8.10)	25,012,284.28	28,437,111.82	(32,048.45)	28,405,063.37	13.6%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	10,260,064.29	11,987,657.29
6211	Literacy Coaches and Reading Specialists Grant Program	650,627.00	410,578.00
6230	California Clean Energy Jobs Act	131,279.92	131,279.92
6266	Educator Effectiveness, FY 2021-22	4,502,014.55	891,051.55
6300	Lottery: Instructional Materials	2,635,880.97	3,337,203.97
6332	CA Community Schools Partnership Act - Implementation Grant	5,269,920.21	4,575,672.21
6546	Mental Health-Related Services	673,445.07	673,445.07
6547	Special Education Early Intervention Preschool Grant	2,846,532.00	3,785,625.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	8,715,062.57	6,935,937.57
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	314,278.65	0.00
7029	Child Nutrition: Food Service Staff Training Funds	45,088.05	35.05
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,094,807.00	0.00
7311	Classified School Employee Professional Development Block Grant	103,890.06	103,890.06
7388	SB 117 COVID-19 LEA Response Funds	44,531.55	44,531.55
7412	A-G Access/Success Grant	1,164,793.00	23,373.00
7413	A-G Learning Loss Mitigation Grant	436,676.00	436,676.00
7425	Expanded Learning Opportunities (ELO) Grant	984,132.99	984,132.99
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	1,087,988.21	484,608.21
7435	Learning Recovery Emergency Block Grant	23,373,508.41	10,420,063.41
7810	Other Restricted State	165,849.00	165,849.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	7,940.00	42,690.00
9010	Other Restricted Local	7,621,901.66	7,709,490.66
Total, Restricted Balance		72,130,211.16	53,143,790.51

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,945,698.00	0.00	-100.0%
5) TOTAL, REVENUES			1,945,698.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,842,482.24	0.00	-100.0%
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			1,842,482.24	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			103,215.76	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			103,215.76	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,340,511.79	1,439,640.76	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,340,511.79	1,439,640.76	7.4%
d) Other Restatements		9795	(4,086.79)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,336,425.00	1,439,640.76	7.7%
2) Ending Balance, June 30 (E + F1e)			1,439,640.76	1,439,640.76	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	1,439,640.76	1,439,640.76	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,448,056.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	103.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,448,159.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	8,518.24		
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			8,518.24		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,439,640.76		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	1,945,698.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			1,945,698.00	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	1,842,482.24	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,842,482.24	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,842,482.24	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,945,698.00	0.00	-100.0%
5) TOTAL, REVENUES			1,945,698.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,842,482.24	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			1,842,482.24	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			103,215.76	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			103,215.76	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,340,511.79	1,439,640.76	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,340,511.79	1,439,640.76	7.4%
d) Other Restatements		9795	(4,086.79)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,336,425.00	1,439,640.76	7.7%
2) Ending Balance, June 30 (E + F1e)			1,439,640.76	1,439,640.76	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	1,439,640.76	1,439,640.76	0.0%
c) Committed					

Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Function

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

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

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	1,439,640.76	1,439,640.76
Total, Restricted Balance		1,439,640.76	1,439,640.76

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,453,829.00	616,610.00	-57.6%
3) Other State Revenue		8300-8599	9,142,947.00	3,006,421.00	-67.1%
4) Other Local Revenue		8600-8799	186,858.28	163,169.00	-12.7%
5) TOTAL, REVENUES			10,783,634.28	3,786,200.00	-64.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,402,940.73	745,943.00	-46.8%
2) Classified Salaries		2000-2999	643,693.63	659,549.00	2.5%
3) Employee Benefits		3000-3999	852,831.86	636,845.00	-25.3%
4) Books and Supplies		4000-4999	214,047.23	1,403,927.00	555.9%
5) Services and Other Operating Expenditures		5000-5999	594,170.16	598,686.00	0.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,514,819.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	136,897.95	152,686.00	11.5%
9) TOTAL, EXPENDITURES			10,359,400.56	4,197,636.00	-59.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			424,233.72	(411,436.00)	-197.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			424,233.72	(411,436.00)	-197.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,453,510.13	2,877,743.85	17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,453,510.13	2,877,743.85	17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,453,510.13	2,877,743.85	17.3%
2) Ending Balance, June 30 (E + F1e)			2,877,743.85	2,466,307.85	-14.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,207,481.54	1,798,387.54	-18.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	670,262.31	667,920.31	-0.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,855,773.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	(77,892.00)		
b) in Banks		9120	50,804.92		
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	946,266.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,774,952.17		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	743,631.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	153,577.18		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			897,208.32		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,877,743.85		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,453,829.00	616,610.00	-57.6%
TOTAL, FEDERAL REVENUE			1,453,829.00	616,610.00	-57.6%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	5,682,593.00	0.00	-100.0%
Adult Education Program	6391	8590	3,249,566.00	2,911,011.00	-10.4%
All Other State Revenue	All Other	8590	210,788.00	95,410.00	-54.7%
TOTAL, OTHER STATE REVENUE			9,142,947.00	3,006,421.00	-67.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	66,852.74	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(77,892.00)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	89,927.51	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	107,970.03	163,169.00	51.1%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			186,858.28	163,169.00	-12.7%
TOTAL, REVENUES			10,783,634.28	3,786,200.00	-64.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	997,957.20	392,881.00	-60.6%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	88,517.58	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	316,465.95	353,062.00	11.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,402,940.73</b>	<b>745,943.00</b>	<b>-46.8%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	24,614.50	9,549.00	-61.2%
Classified Support Salaries		2200	226,565.34	256,113.00	13.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	384,022.92	393,887.00	2.6%
Other Classified Salaries		2900	8,490.87	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>643,693.63</b>	<b>659,549.00</b>	<b>2.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	365,666.68	151,434.00	-58.6%
PERS		3201-3202	145,310.70	172,761.00	18.9%
OASDI/Medicare/Alternative		3301-3302	65,707.63	61,511.00	-6.4%
Health and Welfare Benefits		3401-3402	180,604.59	195,535.00	8.3%
Unemployment Insurance		3501-3502	10,023.09	1,067.00	-89.4%
Workers' Compensation		3601-3602	73,345.61	53,862.00	-26.6%
OPEB, Allocated		3701-3702	9,983.56	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,190.00	675.00	-69.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>852,831.86</b>	<b>636,845.00</b>	<b>-25.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	59,377.91	59,400.00	0.0%
Materials and Supplies		4300	104,634.17	1,338,327.00	1,179.1%
Noncapitalized Equipment		4400	50,035.15	6,200.00	-87.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>214,047.23</b>	<b>1,403,927.00</b>	<b>555.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,336.93	4,316.00	222.8%
Dues and Memberships		5300	4,338.00	15,000.00	245.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	177,406.83	202,000.00	13.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,400.20	1,466.00	4.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,162.58	1,100.00	-5.4%
Professional/Consulting Services and Operating Expenditures		5800	389,675.62	341,964.00	-12.2%
Communications		5900	18,850.00	32,840.00	74.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>594,170.16</b>	<b>598,686.00</b>	<b>0.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	6,514,819.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>Debt Service</b>					
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)			6,514,819.00	0.00	-100.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	136,897.95	152,686.00	11.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			136,897.95	152,686.00	11.5%
TOTAL, EXPENDITURES			10,359,400.56	4,197,636.00	-59.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,453,829.00	616,610.00	-57.6%
3) Other State Revenue		8300-8599	9,142,947.00	3,006,421.00	-67.1%
4) Other Local Revenue		8600-8799	186,858.28	163,169.00	-12.7%
5) TOTAL, REVENUES			10,783,634.28	3,786,200.00	-64.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,652,990.89	1,707,685.00	3.3%
2) Instruction - Related Services	2000-2999		1,273,308.71	1,588,211.00	24.7%
3) Pupil Services	3000-3999		342,197.69	268,178.00	-21.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		136,897.95	152,686.00	11.5%
8) Plant Services	8000-8999		439,186.32	480,876.00	9.5%
9) Other Outgo	9000-9999	Except 7600-7699	6,514,819.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			10,359,400.56	4,197,636.00	-59.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			424,233.72	(411,436.00)	-197.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			424,233.72	(411,436.00)	-197.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,453,510.13	2,877,743.85	17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,453,510.13	2,877,743.85	17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,453,510.13	2,877,743.85	17.3%
2) Ending Balance, June 30 (E + F1e)			2,877,743.85	2,466,307.85	-14.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,207,481.54	1,798,387.54	-18.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	670,262.31	667,920.31	-0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
3913	Adult Education: Adult Secondary Education	0.00	2.00
6371	CalWORKs for ROCP or Adult Education	375,857.34	375,857.34
6391	Adult Education Program	1,831,624.20	1,422,528.20
Total, Restricted Balance		2,207,481.54	1,798,387.54

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,936,253.61	9,177,797.00	-7.6%
3) Other State Revenue		8300-8599	5,863,479.69	6,087,804.00	3.8%
4) Other Local Revenue		8600-8799	415,876.42	290,072.00	-30.3%
5) TOTAL, REVENUES			16,215,609.72	15,555,673.00	-4.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,499,409.85	4,817,091.00	7.1%
3) Employee Benefits		3000-3999	2,062,296.00	2,324,788.00	12.7%
4) Books and Supplies		4000-4999	5,074,375.21	5,906,339.00	16.4%
5) Services and Other Operating Expenditures		5000-5999	188,797.88	890,642.00	371.7%
6) Capital Outlay		6000-6999	284,898.98	1,942,029.00	581.7%
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	127,266.23	364,600.00	186.5%
9) TOTAL, EXPENDITURES			12,237,044.15	16,245,489.00	32.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,978,565.57	(689,816.00)	-117.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,978,565.57	(689,816.00)	-117.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,966,602.32	11,945,167.89	49.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,966,602.32	11,945,167.89	49.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,966,602.32	11,945,167.89	49.9%
2) Ending Balance, June 30 (E + F1e)			11,945,167.89	11,255,351.89	-5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,492.00	0.00	-100.0%
Stores		9712	586,567.22	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	11,355,108.67	11,255,351.89	-0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,198,318.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	(114,510.00)		
b) in Banks		9120	3,251,687.19		
c) in Revolving Cash Account		9130	3,492.00		
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	4,591,071.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	157,356.15		
6) Stores		9320	586,567.22		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,673,982.56		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	556,249.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	165,915.75		
4) Current Loans		9640			
5) Unearned Revenue		9650	6,648.95		
6) TOTAL, LIABILITIES			728,814.67		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			11,945,167.89		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	9,936,253.61	9,177,797.00	-7.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,936,253.61	9,177,797.00	-7.6%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	5,863,479.69	6,087,804.00	3.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,863,479.69	6,087,804.00	3.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	433,189.73	269,872.00	-37.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	97,196.69	20,200.00	-79.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(114,510.00)	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			415,876.42	290,072.00	-30.3%
TOTAL, REVENUES			16,215,609.72	15,555,673.00	-4.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,658,566.55	3,957,614.00	8.2%
Classified Supervisors' and Administrators' Salaries		2300	427,605.96	452,263.00	5.8%
Clerical, Technical and Office Salaries		2400	413,237.34	407,214.00	-1.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,499,409.85	4,817,091.00	7.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	902,893.09	1,053,399.00	16.7%
OASDI/Medicare/Alternative		3301-3302	297,606.21	368,658.00	23.9%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	652,369.73	721,809.00	10.6%
Unemployment Insurance		3501-3502	22,186.75	2,422.00	-89.1%
Workers' Compensation		3601-3602	161,222.18	178,500.00	10.7%
OPEB, Allocated		3701-3702	21,947.40	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,070.64	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,062,296.00</b>	<b>2,324,788.00</b>	<b>12.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	94,814.50	141,969.00	49.7%
Noncapitalized Equipment		4400	58,484.80	56,100.00	-4.1%
Food		4700	4,921,075.91	5,708,270.00	16.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,074,375.21</b>	<b>5,906,339.00</b>	<b>16.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,619.33	5,492.00	239.2%
Dues and Memberships		5300	13,404.85	15,300.00	14.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	73,441.98	71,400.00	-2.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	92,088.04	155,040.00	68.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(133,083.09)	48,297.00	-136.3%
Professional/Consulting Services and Operating Expenditures		5800	139,032.88	588,285.00	323.1%
Communications		5900	2,293.89	6,828.00	197.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>188,797.88</b>	<b>890,642.00</b>	<b>371.7%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	33,062.00	0.00	-100.0%
Equipment		6400	251,836.98	1,289,229.00	411.9%
Equipment Replacement		6500	0.00	652,800.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>284,898.98</b>	<b>1,942,029.00</b>	<b>581.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	127,266.23	364,600.00	186.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>127,266.23</b>	<b>364,600.00</b>	<b>186.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>12,237,044.15</b>	<b>16,245,489.00</b>	<b>32.8%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,936,253.61	9,177,797.00	-7.6%
3) Other State Revenue		8300-8599	5,863,479.69	6,087,804.00	3.8%
4) Other Local Revenue		8600-8799	415,876.42	290,072.00	-30.3%
5) TOTAL, REVENUES			16,215,609.72	15,555,673.00	-4.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		12,003,273.94	15,809,489.00	31.7%
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		127,266.23	364,600.00	186.5%
8) Plant Services	8000-8999		106,503.98	71,400.00	-33.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,237,044.15	16,245,489.00	32.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,978,565.57	(689,816.00)	-117.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,978,565.57	(689,816.00)	-117.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,966,602.32	11,945,167.89	49.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,966,602.32	11,945,167.89	49.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,966,602.32	11,945,167.89	49.9%
2) Ending Balance, June 30 (E + F1e)			11,945,167.89	11,255,351.89	-5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,492.00	0.00	-100.0%
Stores		9712	586,567.22	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	11,355,108.67	11,255,351.89	-0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	11,355,108.67	11,255,351.89
Total, Restricted Balance		11,355,108.67	11,255,351.89

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	289,867.08	1,450,205.00	400.3%
5) TOTAL, REVENUES			289,867.08	1,450,205.00	400.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	92,499.23	91,575.00	-1.0%
3) Employee Benefits		3000-3999	44,339.42	44,792.00	1.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,681.40	9,500.00	-25.1%
6) Capital Outlay		6000-6999	40,167,447.04	23,232,362.00	-42.2%
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			40,316,967.09	23,378,229.00	-42.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(40,027,100.01)	(21,928,024.00)	-45.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	9,562.00	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			9,562.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(40,017,538.01)	(21,928,024.00)	-45.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	153,497,198.46	113,446,816.45	-26.1%
b) Audit Adjustments		9793	(32,844.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			153,464,354.46	113,446,816.45	-26.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			153,464,354.46	113,446,816.45	-26.1%
2) Ending Balance, June 30 (E + F1e)			113,446,816.45	91,518,792.45	-19.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	113,446,816.45	91,518,792.45	-19.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	122,168,142.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,332,160.00)		
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	1,108,548.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	593.72		
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			119,945,124.93		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	6,497,574.29		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	734.19		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,498,308.48		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			113,446,816.45		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,622,027.08	1,450,205.00	-60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,332,160.00)	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			289,867.08	1,450,205.00	400.3%
TOTAL, REVENUES			289,867.08	1,450,205.00	400.3%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	92,499.23	91,575.00	-1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>92,499.23</b>	<b>91,575.00</b>	<b>-1.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	23,344.18	24,432.00	4.7%
OASDI/Medicare/Alternative		3301-3302	6,817.95	7,006.00	2.8%
Health and Welfare Benefits		3401-3402	9,936.07	9,920.00	-0.2%
Unemployment Insurance		3501-3502	464.51	46.00	-90.1%
Workers' Compensation		3601-3602	3,325.77	3,388.00	1.9%
OPEB, Allocated		3701-3702	450.94	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>44,339.42</b>	<b>44,792.00</b>	<b>1.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,681.40	9,500.00	-25.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>12,681.40</b>	<b>9,500.00</b>	<b>-25.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	18,904.00	New
Buildings and Improvements of Buildings		6200	40,167,447.04	23,213,458.00	-42.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>40,167,447.04</b>	<b>23,232,362.00</b>	<b>-42.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>40,316,967.09</b>	<b>23,378,229.00</b>	<b>-42.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Sale of Bonds		8951	9,562.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
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%
<b>Long-Term Debt Proceeds</b>					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			9,562.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			9,562.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	289,867.08	1,450,205.00	400.3%
5) TOTAL, REVENUES			289,867.08	1,450,205.00	400.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		40,316,967.09	23,378,229.00	-42.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			40,316,967.09	23,378,229.00	-42.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(40,027,100.01)	(21,928,024.00)	-45.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	9,562.00	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			9,562.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(40,017,538.01)	(21,928,024.00)	-45.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	153,497,198.46	113,446,816.45	-26.1%
b) Audit Adjustments		9793	(32,844.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			153,464,354.46	113,446,816.45	-26.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			153,464,354.46	113,446,816.45	-26.1%
2) Ending Balance, June 30 (E + F1e)			113,446,816.45	91,518,792.45	-19.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	113,446,816.45	91,518,792.45	-19.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,832,283.20	500,000.00	-72.7%
5) TOTAL, REVENUES			1,832,283.20	500,000.00	-72.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	264,792.67	225,000.00	-15.0%
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			264,792.67	225,000.00	-15.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,567,490.53	275,000.00	-82.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,567,490.53	275,000.00	-82.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,753,077.68	11,320,568.21	16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,753,077.68	11,320,568.21	16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,753,077.68	11,320,568.21	16.1%
2) Ending Balance, June 30 (E + F1e)			11,320,568.21	11,595,568.21	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,537,422.23	4,537,422.23	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,541,189.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	(314,788.00)		
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	95,040.29		
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			11,321,441.46		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	873.25		
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			873.25		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			11,320,568.21		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	266,559.25	135,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	(314,788.00)	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	1,880,511.95	365,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			1,832,283.20	500,000.00	-72.7%
TOTAL, REVENUES			1,832,283.20	500,000.00	-72.7%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	264,792.67	225,000.00	-15.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			264,792.67	225,000.00	-15.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
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			264,792.67	225,000.00	-15.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,832,283.20	500,000.00	-72.7%
5) TOTAL, REVENUES			1,832,283.20	500,000.00	-72.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		264,792.67	225,000.00	-15.0%
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			264,792.67	225,000.00	-15.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			1,567,490.53	275,000.00	-82.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,567,490.53	275,000.00	-82.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,753,077.68	11,320,568.21	16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,753,077.68	11,320,568.21	16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,753,077.68	11,320,568.21	16.1%
2) Ending Balance, June 30 (E + F1e)			11,320,568.21	11,595,568.21	2.4%
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	6,783,145.98	7,058,145.98	4.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,537,422.23	4,537,422.23	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	6,783,145.98	7,058,145.98
Total, Restricted Balance		6,783,145.98	7,058,145.98

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(25.00)	0.00	-100.0%
5) TOTAL, REVENUES			(25.00)	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(25.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(25.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	339.03	314.03	-7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			339.03	314.03	-7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			339.03	314.03	-7.4%
2) Ending Balance, June 30 (E + F1e)			314.03	314.03	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	314.03	314.03	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	923.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	(25.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			898.41		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	584.38		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			584.38		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			314.03		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	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%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(25.00)	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			(25.00)	0.00	-100.0%
TOTAL, REVENUES			(25.00)	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%



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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(25.00)	0.00	-100.0%
5) TOTAL, REVENUES			(25.00)	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(25.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(25.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	339.03	314.03	-7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			339.03	314.03	-7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			339.03	314.03	-7.4%
2) Ending Balance, June 30 (E + F1e)			314.03	314.03	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	314.03	314.03	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
7710	State School Facilities Projects	314.03	314.03
Total, Restricted Balance		314.03	314.03

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,391,211.53	4,325,000.00	-32.3%
5) TOTAL, REVENUES			6,391,211.53	4,325,000.00	-32.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	93,026.27	268,246.00	188.4%
5) Services and Other Operating Expenditures		5000-5999	200,809.08	167,600.00	-16.5%
6) Capital Outlay		6000-6999	4,518,598.31	25,680,154.00	468.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,496,064.39	3,513,545.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,308,498.05	29,629,545.00	256.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,917,286.52)	(25,304,545.00)	1,219.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	504,532.31	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(504,532.31)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,421,818.83)	(25,304,545.00)	944.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,278,360.22	49,005,877.49	376.8%
b) Audit Adjustments		9793	41,149,336.10	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			51,427,696.32	49,005,877.49	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,427,696.32	49,005,877.49	-4.7%
2) Ending Balance, June 30 (E + F1e)			49,005,877.49	23,701,332.49	-51.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	49,005,877.49	23,701,332.49	-51.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,742,458.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	(265,727.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	37,903,575.80		
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	47,228.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,262,811.13		
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			49,690,347.73		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	684,470.24		
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			684,470.24		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			49,005,877.49		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	4,587,406.25	4,125,000.00	-10.1%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,514,112.49	200,000.00	-86.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(266,670.18)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	556,362.97	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,391,211.53	4,325,000.00	-32.3%
TOTAL, REVENUES			6,391,211.53	4,325,000.00	-32.3%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	37,320.76	41,513.00	11.2%
Noncapitalized Equipment		4400	55,705.51	226,733.00	307.0%
TOTAL, BOOKS AND SUPPLIES			93,026.27	268,246.00	188.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	200,809.08	167,600.00	-16.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200,809.08	167,600.00	-16.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	7,480.00	0.00	-100.0%
Land Improvements		6170	1,073,061.47	3,341,255.00	211.4%
Buildings and Improvements of Buildings		6200	2,970,041.12	22,167,612.00	646.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	389,386.72	171,287.00	-56.0%
Equipment Replacement		6500	78,629.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,518,598.31	25,680,154.00	468.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	686,833.74	1,533,695.00	123.3%
Other Debt Service - Principal		7439	2,809,230.65	1,979,850.00	-29.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,496,064.39	3,513,545.00	0.5%
TOTAL, EXPENDITURES			8,308,498.05	29,629,545.00	256.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	504,532.31	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			504,532.31	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(504,532.31)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,391,211.53	4,325,000.00	-32.3%
5) TOTAL, REVENUES			6,391,211.53	4,325,000.00	-32.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,803,218.62	26,116,000.00	443.7%
9) Other Outgo	9000-9999	Except 7600-7699	3,505,279.43	3,513,545.00	0.2%
10) TOTAL, EXPENDITURES			8,308,498.05	29,629,545.00	256.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,917,286.52)	(25,304,545.00)	1,219.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	504,532.31	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(504,532.31)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,421,818.83)	(25,304,545.00)	944.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,278,360.22	49,005,877.49	376.8%
b) Audit Adjustments		9793	41,149,336.10	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			51,427,696.32	49,005,877.49	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,427,696.32	49,005,877.49	-4.7%
2) Ending Balance, June 30 (E + F1e)			49,005,877.49	23,701,332.49	-51.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	49,005,877.49	23,701,332.49	-51.6%
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	49,005,877.49	23,701,332.49
Total, Restricted Balance		49,005,877.49	23,701,332.49

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	130,675.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	20,992,789.00	14,460,493.00	-31.1%
5) TOTAL, REVENUES			21,123,464.00	14,460,493.00	-31.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	59,636,319.00	25,086,136.00	-57.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			59,636,319.00	25,086,136.00	-57.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(38,512,855.00)	(10,625,643.00)	-72.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	37,273,100.00	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			37,273,100.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,239,755.00)	(10,625,643.00)	757.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,976,611.00	26,736,856.00	-4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,976,611.00	26,736,856.00	-4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,976,611.00	26,736,856.00	-4.4%
2) Ending Balance, June 30 (E + F1e)			26,736,856.00	16,111,213.00	-39.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	26,736,856.00	16,111,213.00	-39.7%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	26,736,856.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			26,736,856.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			26,736,856.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	130,675.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			130,675.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	19,367,983.00	13,929,663.00	-28.1%
Unsecured Roll		8612	423,886.00	530,830.00	25.2%
Prior Years' Taxes		8613	465,974.00	0.00	-100.0%
Supplemental Taxes		8614	423,940.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(1,838.00)	0.00	-100.0%
Interest		8660	354,241.00	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	(41,397.00)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,992,789.00	14,460,493.00	-31.1%
TOTAL, REVENUES			21,123,464.00	14,460,493.00	-31.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	52,233,100.00	15,920,000.00	-69.5%
Bond Interest and Other Service Charges		7434	7,403,219.00	9,166,136.00	23.8%
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)			59,636,319.00	25,086,136.00	-57.9%
TOTAL, EXPENDITURES			59,636,319.00	25,086,136.00	-57.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	37,273,100.00	0.00	-100.0%
(c) TOTAL, SOURCES			37,273,100.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			37,273,100.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	130,675.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	20,992,789.00	14,460,493.00	-31.1%
5) TOTAL, REVENUES			21,123,464.00	14,460,493.00	-31.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	59,636,319.00	25,086,136.00	-57.9%
10) TOTAL, EXPENDITURES			59,636,319.00	25,086,136.00	-57.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(38,512,855.00)	(10,625,643.00)	-72.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	37,273,100.00	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			37,273,100.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,239,755.00)	(10,625,643.00)	757.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,976,611.00	26,736,856.00	-4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,976,611.00	26,736,856.00	-4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,976,611.00	26,736,856.00	-4.4%
2) Ending Balance, June 30 (E + F1e)			26,736,856.00	16,111,213.00	-39.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	26,736,856.00	16,111,213.00	-39.7%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,209,973.93	2,925,000.00	-8.9%
5) TOTAL, REVENUES			3,209,973.93	2,925,000.00	-8.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,388,892.64	1,826,332.00	31.5%
3) Employee Benefits		3000-3999	603,415.74	976,412.00	61.8%
4) Books and Supplies		4000-4999	28,270.14	208,000.00	635.8%
5) Services and Other Operating Expenses		5000-5999	318,565.48	1,464.00	-99.5%
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			2,339,144.00	3,012,208.00	28.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			870,829.93	(87,208.00)	-110.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			870,829.93	(87,208.00)	-110.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	747,057.91	1,617,887.84	116.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			747,057.91	1,617,887.84	116.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			747,057.91	1,617,887.84	116.6%
2) Ending Net Position, June 30 (E + F1e)			1,617,887.84	1,530,679.84	-5.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,617,887.84	1,530,679.84	-5.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,702,981.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	(46,449.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	166,510.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	895.64		
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			1,823,938.53		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	128,761.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	77,288.99		
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			206,050.69		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			1,617,887.84		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	22,683.36	25,000.00	10.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(46,449.00)	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,233,739.57	2,900,000.00	-10.3%
TOTAL, OTHER LOCAL REVENUE			3,209,973.93	2,925,000.00	-8.9%
TOTAL, REVENUES			3,209,973.93	2,925,000.00	-8.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,192,199.40	1,733,304.00	45.4%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	195,600.90	93,028.00	-52.4%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	1,092.34	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,388,892.64</b>	<b>1,826,332.00</b>	<b>31.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	309,515.47	432,576.00	39.8%
OASDI/Medicare/Alternative		3301-3302	97,503.04	139,430.00	43.0%
Health and Welfare Benefits		3401-3402	130,496.93	335,844.00	157.4%
Unemployment Insurance		3501-3502	6,841.94	927.00	-86.5%
Workers' Compensation		3601-3602	49,728.14	67,635.00	36.0%
OPEB, Allocated		3701-3702	6,775.22	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,555.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>603,415.74</b>	<b>976,412.00</b>	<b>61.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	983.87	0.00	-100.0%
Materials and Supplies		4300	11,744.87	208,000.00	1,671.0%
Noncapitalized Equipment		4400	15,541.40	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>28,270.14</b>	<b>208,000.00</b>	<b>635.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,510.39	624.00	-58.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	121,170.01	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	195,885.08	0.00	-100.0%
Communications		5900	0.00	840.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>318,565.48</b>	<b>1,464.00</b>	<b>-99.5%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>2,339,144.00</b>	<b>3,012,208.00</b>	<b>28.8%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,209,973.93	2,925,000.00	-8.9%
5) TOTAL, REVENUES			3,209,973.93	2,925,000.00	-8.9%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,339,144.00	3,012,208.00	28.8%
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			2,339,144.00	3,012,208.00	28.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			870,829.93	(87,208.00)	-110.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			870,829.93	(87,208.00)	-110.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	747,057.91	1,617,887.84	116.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			747,057.91	1,617,887.84	116.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			747,057.91	1,617,887.84	116.6%
2) Ending Net Position, June 30 (E + F1e)			1,617,887.84	1,530,679.84	-5.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,617,887.84	1,530,679.84	-5.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	1,617,887.84	1,530,679.84
Total, Restricted Net Position		1,617,887.84	1,530,679.84

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,754,614.12	7,230,212.00	-6.8%
5) TOTAL, REVENUES			7,754,614.12	7,230,212.00	-6.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	8,075,146.84	7,085,607.00	-12.3%
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			8,075,146.84	7,085,607.00	-12.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(320,532.72)	144,605.00	-145.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	129,755.09	138,720.00	6.9%
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			(129,755.09)	(138,720.00)	6.9%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(450,287.81)	5,885.00	-101.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,396,247.41	1,406,221.60	-41.3%
b) Audit Adjustments		9793	(570,738.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,825,509.41	1,406,221.60	-23.0%
d) Other Restatements		9795	31,000.00	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,856,509.41	1,406,221.60	-24.3%
2) Ending Net Position, June 30 (E + F1e)			1,406,221.60	1,412,106.60	0.4%
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	1,406,221.60	1,412,106.60	0.4%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,879,845.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(51,273.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	155,471.14		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,837.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	572,928.42		
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			2,566,809.97		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,160,588.37		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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			1,160,588.37		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			1,406,221.60		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	33,650.66	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(51,273.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	7,677,236.46	7,230,212.00	-5.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	95,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,754,614.12	7,230,212.00	-6.8%
TOTAL, REVENUES			7,754,614.12	7,230,212.00	-6.8%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	8,075,146.84	7,085,607.00	-12.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,075,146.84	7,085,607.00	-12.3%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			8,075,146.84	7,085,607.00	-12.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	129,755.09	138,720.00	6.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			129,755.09	138,720.00	6.9%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(129,755.09)	(138,720.00)	6.9%
(a - b + c - d + e)					

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,754,614.12	7,230,212.00	-6.8%
5) TOTAL, REVENUES			7,754,614.12	7,230,212.00	-6.8%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		8,075,146.84	7,085,607.00	-12.3%
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			8,075,146.84	7,085,607.00	-12.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(320,532.72)	144,605.00	-145.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	129,755.09	138,720.00	6.9%
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			(129,755.09)	(138,720.00)	6.9%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(450,287.81)	5,885.00	-101.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,396,247.41	1,406,221.60	-41.3%
b) Audit Adjustments		9793	(570,738.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,825,509.41	1,406,221.60	-23.0%
d) Other Restatements		9795	31,000.00	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,856,509.41	1,406,221.60	-24.3%
2) Ending Net Position, June 30 (E + F1e)			1,406,221.60	1,412,106.60	0.4%
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	1,406,221.60	1,412,106.60	0.4%



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
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	17,240.98	17,272.87	19,054.83	17,166.94	17,166.94	18,357.69
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	17,240.98	17,272.87	19,054.83	17,166.94	17,166.94	18,357.69
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	36.40	36.40	36.40	39.68	39.68	39.68
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	36.40	36.40	36.40	39.68	39.68	39.68
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	17,277.38	17,309.27	19,091.23	17,206.62	17,206.62	18,397.37
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	57.66%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$163,359,395.49
	Appropriations Subject to Limit	\$157,058,527.75
	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	3.97%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 07, 2023 \_\_\_\_\_

To the Superintendent of Public Instruction:

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

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

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

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

For County Office of Education:

Roxanna Trevers  
\_\_\_\_\_  
Name  
Financial Accounting & Data Support Manager  
\_\_\_\_\_  
Title  
(858) 295-6700  
\_\_\_\_\_  
Telephone  
roxanna.travers@sdcoe.net  
\_\_\_\_\_  
E-mail Address

For School District:

Ana Machado  
\_\_\_\_\_  
Name  
Exec. Director, Fiscal Services  
\_\_\_\_\_  
Title  
(760) 726-2170  
\_\_\_\_\_  
Telephone  
anamachado@vistausd.org  
\_\_\_\_\_  
E-mail Address

Dist:

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

	TITLE I A	ESSA CSI	ESSER I Fund	ESSER II Fund	ESSER III Fund	ESSER III Fund	ELO-ESSER II Fund	ELO-ESSER II Fund	ELO-ESSER II Fund	ELO-ESSER II Fund
FEDERAL PROGRAM NAME:										
FEDERAL CATALOG NUMBER:	84-010.A									
RESOURCE CODE:	3010	3182	3210	3212	3213	3214	3216	3217	3218	3219
REVENUE OBJECT:	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any):										
<b>AWARD</b>										
1. Prior Year Carryover	1,389,602.82	820,275.85	0.00	13,037,267.02	29,728,497.68	8,017,411.50	1,197,186.01	507,597.00	1,253,840.05	679,986.03
2. a. Current Year Award	4,770,113.00	535,052.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Transferability (NCLB)	625,887.00									
c. Other Adjustments		(321,874.54)	0.00	1,419.98	9,483.60	2,370.40	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	5,396,000.00	213,177.46	0.00	1,419.98	9,483.60	2,370.40	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00									0.00
4. Total Available Award (sum lines 1, 2d, & 3)	6,785,602.82	1,033,453.31	0.00	13,038,687.00	29,737,981.28	8,019,781.90	1,197,186.01	507,597.00	1,253,840.05	679,986.03
<b>REVENUES</b>										
5. Revenue Deferred from Prior Year	503,230.82	0.00	0.00	0.00	1,549,820.88	971,611.09	0.00	126,899.00	172,528.05	0.00
6. Cash Received in Current Year	2,866,751.00	360,090.31	0.00	12,329,816.02	8,181,417.00	0.00	651,051.01	0.00	188,968.00	679,986.03
7. Contributed Matching Funds		0.00								
8. Total Available (sum lines 5, 6, & 7)	3,369,981.82	360,090.31	0.00	12,329,816.02	9,731,237.88	971,611.09	651,051.01	126,899.00	361,496.05	679,986.03
<b>EXPENDITURES</b>										
9. Donor-Authorized Expenditures	4,694,759.37	573,919.86	0.00	13,038,687.00	4,833,551.85	744,288.60	1,197,186.01	507,597.00	93,319.61	61,853.12
10. Non Donor-Authorized Expenditures										
11. Total Expenditures (lines 9 & 10)	0.00	573,919.86	0.00	13,038,687.00	4,833,551.85	744,288.60	1,197,186.01	507,597.00	93,319.61	61,853.12
12. Amounts Included in Line 6 above for Prior Year Adjustments										
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,324,777.55)	(213,829.55)	0.00	(708,870.98)	4,897,686.03	227,322.49	(546,135.00)	(380,698.00)	268,176.44	618,132.91
a. Unearned Revenue <sup>1</sup>	0.00	0.00	0.00	0.00	4,897,686.03	227,322.49	0.00	0.00	268,176.44	618,132.91
b. Accounts Payable										
c. Accounts Receivable	1,324,777.55	213,829.55	0.00	708,870.98	0.00	0.00	546,135.00	380,698.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	2,090,843.45	459,533.45	0.00	0.00	24,904,429.43	7,275,493.30	0.00	0.00	1,160,520.44	618,132.91
15. If Carryover is allowed, enter line 14 amount here	2,090,843.45	459,533.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,694,759.37	573,919.86	0.00	13,038,687.00	4,833,551.85	744,288.60	1,197,186.01	507,597.00	93,319.61	61,853.12

<sup>1</sup> The deferred revenue line has a simple formula. Districts must verify the amount is a d

Dist:

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

FEDERAL PROGRAM NAME:	SP ED ARP IDEA	SP ED ARP IDEA	SP ED ARP IDEA	SP ED IDEA	SP ED IDEA	SP ED IDEA	SP ED IDEA MENTAL HEALTH	SPED IDEA PRESCHOOL STAFF DEV	VOC ED FD 06-Perkins	AE CARL PERKINS	TITLE II A TEACHER & PRINCIPAL TRAINING & RECRUITING
FEDERAL CATALOG NUMBER:	84.027	84.027	84.173	84.027	84.027	84.173	84.027A	84.173A	80.048		84.367
RESOURCE CODE:	3305	3306	3308	3310	3311	3315	3327	3345	3550	3555	4035
REVENUE OBJECT:	8182	8182	8182	8181	8181	8182	8182	8182	8290	8290	8290
LOCAL DESCRIPTION (if any):		Private	Preschool			Preschool			PERKINS 131		
<b>AWARD</b>											
1. Prior Year Carryover	0.00	0.00	0.00	2,513,801.43	0.00	0.00	0.00	0.00	22,163.81	0.00	676,353.13
2. a. Current Year Award	958,141.00	0.00	99,453.00	4,741,152.00	69,269.00	169,435.00	242,898.00	1,847.00	172,459.00	0.00	625,887.00
b. Transferability (NCLB)											(625,887.00)
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	958,141.00	0.00	99,453.00	4,741,152.00	69,269.00	169,435.00	242,898.00	1,847.00	172,459.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	958,141.00	0.00	99,453.00	7,254,953.43	69,269.00	169,435.00	242,898.00	1,847.00	194,622.81	0.00	676,353.13
<b>REVENUES</b>											
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,163.81	0.00	441,195.13
6. Cash Received in Current Year	23,077.28	0.00	0.00	1,736,608.41	0.00	0.00	226,279.79	0.00	26,018.77	0.00	169,704.00
7. Contributed Matching Funds								0.00			
8. Total Available (sum lines 5, 6, & 7)	23,077.28	0.00	0.00	1,736,608.41	0.00	0.00	226,279.79	0.00	48,182.58	0.00	610,899.13
<b>EXPENDITURES</b>											
9. Donor-Authorized Expenditures	958,141.00	0.00	99,453.00	4,386,307.50	69,269.00	169,435.00	242,898.00	506.23	194,622.81	0.00	367,659.56
10. Non Donor-Authorized Expenditures											
11. Total Expenditures (lines 9 & 10)	958,141.00	0.00	99,453.00	4,386,307.50	69,269.00	169,435.00	242,898.00	506.23	194,622.81	0.00	367,659.56
12. Amounts Included in Line 6 above for Prior Year Adjustments											
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(935,063.72)	0.00	(99,453.00)	(2,649,699.09)	(69,269.00)	(169,435.00)	(16,618.21)	(506.23)	(146,440.23)	0.00	243,239.57
a. Unearned Revenue <sup>1</sup>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	243,239.57
b. Accounts Payable											
c. Accounts Receivable	935,063.72	0.00	99,453.00	2,649,699.09	69,269.00	169,435.00	16,618.21	506.23	146,440.23	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	2,868,645.93	0.00	0.00	0.00	1,340.77	0.00	0.00	308,693.57
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	2,868,645.93	0.00	0.00	0.00	0.00	0.00	0.00	308,693.57
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	958,141.00	0.00	99,453.00	4,386,307.50	69,269.00	169,435.00	242,898.00	506.23	194,622.81	0.00	367,659.56

<sup>1</sup> The deferred revenue line has a simple formula



Dist:

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

FEDERAL PROGRAM NAME:	TITLE IV	TITLE III IMMIGRANT	TITLE III LIMITED ENGLISH PROFICIENT	ARP HYC II American Rescue Plan	ADULT ED WORKABILITY II	ADULT ED - ABE & ESL	ADULT ED- ASE&GED	ADULT ED-EL CIVICS COMP 1	ADULT ED-EL CIVICS COMP 1	CHILD NUTRITION Professional Devt Grant
FEDERAL CATALOG NUMBER:		84.365	84.365		84.158	84.002A	84.002	84.002A	84.002A	FD 1300
RESOURCE CODE:	4127	4201	4203	5634	3410	3905	3913	3926.001	3940000	5454000
REVENUE OBJECT:	8290	8290	8260	8290	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any):					Fd 11	Fd 11	Fd 11	Fd 11	Fd 11	
<b>AWARD</b>										
1. Prior Year Carryover	827,629.52	79,587.86	930,772.97	305,246.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	416,122.00	0.00	439,852.00	0.00	264,087.00	139,432.00	218,088.00	0.00	0.00	0.00
b. Transferability (NCLB)	0.00	0.00								
c. Other Adjustments	0.00	(41,110.00)	(370,365.79)			0.00	0.00	0.00	0.00	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	416,122.00	(41,110.00)	69,486.21	0.00	264,087.00	0.00	218,088.00	0.00	0.00	0.00
3. Required Matching Funds/Other			0.00		0.00	0.00	0.00	0.00	0.00	
4. Total Available Award (sum lines 1, 2d, & 3)	1,243,751.52	38,477.86	1,000,259.18	305,246.00	264,087.00	0.00	218,088.00	0.00	0.00	0.00
<b>REVENUES</b>										
5. Revenue Deferred from Prior Year	(79,217.48)	17,233.21	29,920.97	76,312.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	779,619.00	4,011.00	542,509.00	0.00	136,730.47	94,698.00	180,174.00	0.00	0.00	0.00
7. Contributed Matching Funds										
8. Total Available (sum lines 5, 6, & 7)	700,401.52	21,244.21	572,429.97	76,312.00	136,730.47	94,698.00	180,174.00	0.00	0.00	0.00
<b>EXPENDITURES</b>										
9. Donor-Authorized Expenditures	471,917.02	33,256.91	541,290.17	0.00	264,087.00	139,432.00	218,088.00	0.00	0.00	0.00
10. Non Donor-Authorized Expenditures		0.00						0.00	0.00	
11. Total Expenditures (lines 9 & 10)	471,917.02	33,256.91	541,290.17	0.00	264,087.00	139,432.00	218,088.00	0.00	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments										
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	228,484.50	(12,012.70)	31,139.80	76,312.00	(127,356.53)	(44,734.00)	(37,914.00)	0.00	0.00	0.00
a. Unearned Revenue <sup>1</sup>	228,484.50	0.00	31,139.80	76,312.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable		0.00	0.00							
c. Accounts Receivable	0.00	12,012.70	0.00	0.00	127,356.53	44,734.00	37,914.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	771,834.50	5,220.95	458,969.01	305,246.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	771,834.50	5,220.05	458,969.01	305,246.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	471,917.02	33,256.91	541,290.17	0.00	264,087.00	139,432.00	218,088.00	0.00	0.00	0.00

<sup>1</sup> The deferred revenue line has a simple formula

FEDERAL GRANT AWARDS,

REVENUES AND EXPENDITURES - ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

Dist:

^	<b>TOTAL</b>
FEDERAL PROGRAM NAME:	
FEDERAL CATALOG NUMBER:	
RESOURCE CODE:	
REVENUE OBJECT:	
LOCAL DESCRIPTION (if any):	

<b>AWARD</b>	
1. Prior Year Carryover	61,987,218.68
2. a. Current Year Award	13,863,287.00
b. Transferability (NCLB)	0.00
c. Other Adjustments	(720,076.35)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	13,003,778.65
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	74,990,997.33

<b>REVENUES</b>	
5. Revenue Deferred from Prior Year	3,831,697.48
6. Cash Received in Current Year	29,177,509.09
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	33,009,206.57

<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	33,901,525.62
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	29,206,766.25

12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(892,319.05)
a. Unearned Revenue <sup>1</sup>	6,590,493.74
b. Accounts Payable	0.00
c. Accounts Receivable	7,482,812.79
14. Unused Grant Award Calculation (line 4 minus line 9)	41,228,903.71
15. If Carryover is allowed, enter line 14 amount here	7,268,985.96
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	33,901,525.62

<sup>1</sup> The deferred revenue line has a simple formula

Dist:

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

STATE PROGRAM NAME:	UPK Planning and Imm FY21-22	UPK Planning and Imm Early Education Teacher Dev	National Board for Prof Teach	CTE INCENTIVE GRANT	K-12 Strong Workforce Program	SP ED WORKABILITY	AGRICULTURAL VOCATIONAL EDUCATION	IN-PERSON INSTRUCTION (IPI) GRANT	STRS & PERS on Behalf
RESOURCE CODE:	6053	6054	6271	6387	6388	6520	7010	7422	7690
REVENUE OBJECT:	8590	8590	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any):									FD 01
<b>AWARD</b>									
1. a. Prior Year Carryover	323,958.00	0.00	0.00	247,382.51	551,939.93	0.00	0.00	1,190,229.09	11,500,736.00
b. Adjusted Prior Year Carryover (sum lines 1a & 1b)	323,958.00	0.00	0.00	247,382.51	551,939.93	0.00	0.00	1,190,229.09	11,500,736.00
2. a. Current Year Award	854,901.00	1,655,331.00	25,000.00	205,000.00	0.00	285,645.00	8,690.00	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	(310,245.39)				
c. Adj Curr Yr Award (sum lines 2a & 2b)	854,901.00	1,655,331.00	25,000.00	205,000.00	(310,245.39)	285,645.00	8,690.00	0.00	0.00
3. Required Matching Funds/Other							0.00	0.00	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	1,178,859.00	1,655,331.00	25,000.00	452,382.51	241,694.54	285,645.00	8,690.00	1,190,229.09	11,500,736.00
<b>REVENUES</b>									
5. Unearned Revenue from Prior Year	323,958.00	(213,832.75)	0.00	153,126.36	215,362.54	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	854,901.00	413,832.75	25,000.00	259,113.20	0.00	137,551.09	6,518.00	0.00	0.00
7. Contributed Matching Funds							0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	1,178,859.00	200,000.00	25,000.00	412,239.56	215,362.54	137,551.09	6,518.00	0.00	0.00
<b>EXPENDITURES</b>									
9. Donor-Authorized Expenditures	0.00	282,466.98	25,000.00	175,148.14	214,973.64	285,645.00	8,690.00	1,190,229.09	11,500,736.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	0.00	282,466.98	25,000.00	175,148.14	214,973.64	285,645.00	8,690.00	1,190,229.09	11,500,736.00
12. Amounts Included in Line 6 above for Prior Year Adjustments									
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,178,859.00	(82,466.98)	0.00	237,091.42	388.90	(148,093.91)	(2,172.00)	(1,190,229.09)	(11,500,736.00)
a. Unearned Revenue	1,178,859.00	0.00	0.00	237,091.42	388.90	0.00	0.00	0.00	0.00
b. Accounts Payable									
c. Accounts Receivable	0.00	82,466.98	0.00	0.00	0.00	148,093.91	2,172.00	1,190,229.09	11,500,736.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,178,859.00	1,372,864.02	0.00	277,234.37	26,720.90	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	1,178,859.00	1,372,864.02	0.00	277,234.37	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	282,466.98	25,000.00	175,148.14	214,973.64	285,645.00	8,690.00	1,190,229.09	11,500,736.00

\* The deferred revenue line has a simple formula. Districts must verify the amount is a deferred revenue, if it is not then the amount should go in the accounts payable line.

Dist:

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

STATE PROGRAM NAME:	AFTER SCHOOL EDUCATION AND SAFETY	21stCCLC ASSETS	21stCCLC ASSETS	21stCCLC ASSETS	21stCCLC ASSETS	21stCCLC ASSETS	21stCCLC ASSETS	21stCCLC ASSETS	21stCCLC ASSETS
RESOURCE CODE:	9065	9068002	9068003	9068004	9068005	9068006	9068 101	9068 102	9068 103
REVENUE OBJECT:	8677	8285	8285	8285	8285	8285	8285	8285	8285
LOCAL DESCRIPTION (if any):	ASES	AS	BS SUPP	AS SUPP	BS	EA	VHS	RBV	AVHS
<b>AWARD</b>									
1. a. Prior Year Carryover	405,999.82	124,782.11	30,681.55	67,291.55	64,214.68	14,356.73	1,661.32	628.61	2,682.44
b. Adjusted Prior Year Carryover (sum lines 1a & 1b)	405,999.82	124,782.11	30,681.55	67,291.55	64,214.68	14,356.73	1,661.32	628.61	2,682.44
2. a. Current Year Award	2,623,983.27	283,952.25	65,746.65	198,461.45	168,675.10	25,000.00	254,500.00	254,500.00	119,106.00
b. Other Adjustments	(77,217.74)	(262,570.51)	(49,625.20)	(157,135.62)	(120,862.28)		0.00		
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,546,765.53	21,381.74	16,121.45	41,325.83	47,812.82	25,000.00	254,500.00	254,500.00	119,106.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	2,952,765.35	146,163.85	46,803.00	108,617.38	112,027.50	39,356.73	256,161.32	255,128.61	121,788.44
<b>REVENUES</b>									
5. Unearned Revenue from Prior Year	148,849.47	(13,854.48)	(1,534.30)	(29,954.64)	(18,436.13)	1,856.73	(119,226.18)	(120,258.89)	(53,892.91)
6. Cash Received in Current Year	2,218,483.94	144,815.66	33,531.30	101,215.26	86,024.29	13,121.24	195,717.57	194,684.86	93,496.27
7. Contributed Matching Funds									
8. Total Available (sum lines 5, 6, & 7)	2,367,333.41	130,961.18	31,997.00	71,260.62	67,588.16	14,977.97	76,491.39	74,425.97	39,603.36
<b>EXPENDITURES</b>									
9. Donor-Authorized Expenditures	2,136,031.21	120,099.62	30,656.48	83,012.59	79,568.12	18,493.14	254,472.61	254,438.76	119,008.50
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	2,136,031.21	120,099.62	30,656.48	83,012.59	79,568.12	18,493.14	254,472.61	254,438.76	119,008.50
12. Amounts Included in Line 6 above for Prior Year Adjustments									
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	231,302.20	10,861.56	1,340.52	(11,751.97)	(11,979.96)	(3,515.17)	(177,981.22)	(180,012.79)	(79,405.14)
a. Unearned Revenue	231,302.20	10,861.56	1,340.52	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable									
c. Accounts Receivable	0.00	0.00	0.00	11,751.97	11,979.96	3,515.17	177,981.22	180,012.79	79,405.14
14. Unused Grant Award Calculation (line 4 minus line 9)	816,734.14	26,064.23	16,146.52	25,604.79	32,459.38	20,863.59	1,688.71	689.85	2,779.94
15. If Carryover is allowed, enter line 14 amount here	816,734.14	26,064.23	16,146.52	25,604.79	32,459.38	20,863.59	1,688.71	689.85	2,779.94
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,136,031.21	120,099.62	30,656.48	83,012.59	79,568.12	18,493.14	254,472.61	254,438.76	119,008.50

\* The deferred revenue line has a simple formula. Dis

Dist:

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

	21stCCLC ASSETS	21st CCLC - EQUITABLE GRANT	21st CCLC - EQUITABLE GRANT	21st CCLC - EQUITABLE GRANT	Project SaFE	TOTAL
STATE PROGRAM NAME:						
RESOURCE CODE:	9068 104	9068 105	9068 107	9068 108	9070	
REVENUE OBJECT:	8285	8285	8285	8285	8285	
LOCAL DESCRIPTION (if any):	MGM	VHS	AVHS	MGM	Project Safe	
<b>AWARD</b>						
1. a. Prior Year Carryover	415.53	0.00	6,728.61	0.00	0.00	14,209,730.48
b. Adjusted Prior Year Carryover (sum lines 1a & 1b)	415.53	0.00	6,728.61	0.00		14,209,730.48
2. a. Current Year Award	119,106.00	25,000.00	25,000.00	25,000.00	0.00	4,687,365.72
b. Other Adjustments					0.00	(977,656.74)
c. Adj Curr Yr Award (sum lines 2a & 2b)	119,106.00	25,000.00	25,000.00	25,000.00	0.00	3,709,708.98
3. Required Matching Funds/Other	0.00	0.00	0.00			0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	119,521.53	25,000.00	31,728.61	25,000.00	0.00	17,919,439.46
<b>REVENUES</b>						
5. Unearned Revenue from Prior Year	(56,159.82)	(7,500.00)	(771.39)	(7,500.00)		90,106.36
6. Cash Received in Current Year	119,457.64	17,500.00	20,103.29	17,500.00	0.00	3,658,833.61
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	63,297.82	10,000.00	19,331.90	10,000.00	0.00	3,748,939.97
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	119,042.23	24,794.45	24,988.87	24,993.11	0.00	16,665,021.56
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00		0.00
11. Total Expenditures (lines 9 & 10)	119,042.23	24,794.45	24,988.87	24,993.11	0.00	16,665,021.56
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(55,744.41)	(14,794.45)	(5,656.97)	(14,993.11)	0.00	(12,916,081.59)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	480,984.60
b. Accounts Payable						0.00
c. Accounts Receivable	55,744.41	14,794.45	5,656.97	14,993.11	0.00	13,397,066.19
14. Unused Grant Award Calculation (line 4 minus line 9)	479.30	205.55	6,739.74	6.89	0.00	1,254,417.90
15. If Carryover is allowed, enter line 14 amount here	479.30	205.55	6,739.74	6.89	0.00	1,227,697.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	119,042.23	24,794.45	24,988.87	24,993.11	0.00	16,665,021.56

\* The deferred revenue line has a simple formula. Dis

2020-21 Unaudited Actuals  
LOCAL AWARDS

REVENUES AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

Form CAT

Dist: **VISTA UNIFIED SCHOOL DISTRICT**  
#05100

LOCAL PROGRAM NAME:	CAVE GRANT	SOLAR INSPECTION REIMBURSABLE	AFTER SCHL PRTNSHP	WE CAN WORK	Gear UP	CREATE GRANT	Think Big Carson Schlars Fund	NEXT GENERATION SCIENCE	Adult Ed Fresh Success 2021	Adult Ed Fresh Success 2023	TOTAL
RESOURCE CODE:	9010 102	9010 120	9010 131	9010 133	9010-139	9010-164	9010-178	9010-199	9010-210	9010-211	
REVENUE OBJECT:	8699	8699	8699	8699	8699	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any):											
<b>AWARD</b>											
1. a. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Adjusted Prior Year Carryover (sum lines 1a & 1b)											
2. a. Current Year Award	0.00	0.00	0.00	37,702.04	1,673.00	0.00	0.00	0.00	0.00	40,574.46	79,949.50
b. Other Adjustments				0.00			0.00				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	37,702.04	1,673.00	0.00	0.00	0.00	0.00	40,574.46	39,375.04
3. Required Matching Funds/Other											0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	0.00	0.00	37,702.04	1,673.00	0.00	0.00	0.00	0.00	40,574.46	39,375.04
<b>REVENUES</b>											
5. Unearned Revenue from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	0.00	0.00	37,702.04	1,673.00	0.00	0.00	0.00	0.00	21,511.41	39,375.04
7. Contributed Matching Funds											0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	37,702.04	1,673.00	0.00	0.00	0.00	0.00	21,511.41	39,375.04
<b>EXPENDITURES</b>											
9. Donor-Authorized Expenditures	0.00	0.00	0.00	32,759.80	1,673.00	0.00	0.00	0.00	0.00	40,574.46	75,007.26
10. Non Donor-Authorized Expenditures				0.00							0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00	0.00	32,759.80	1,673.00	0.00	0.00	0.00	0.00	40,574.46	34,432.80
12. Amounts Included in Line 6 above for Prior Year Adjustments											0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	4,942.24	0.00	0.00	0.00	0.00	0.00	(19,063.05)	4,942.24
a. Unearned Revenue	0.00	0.00	0.00	4,942.24	0.00	0.00	0.00	0.00	0.00	0.00	4,942.24
b. Accounts Payable											0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,063.05	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	4,942.24	0.00	0.00	0.00	0.00	0.00	0.00	4,942.24
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	0.00	32,759.80	1,673.00	0.00	0.00	0.00	0.00	40,574.46	34,432.80

<sup>1</sup> The deferred revenue line has a simple formula. Districts must verify the amount is a deferred revenue, if it is not then the amount should go in the accounts payable line.

2020-21 Unaudited Actuals  
**FEDERAL GRANT AWARDS,**  
**REVENUES AND EXPENDITURES - ALL FUNDS**  
**SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES**

	CHILD NUTRITION SERVICES	CHILD NUTRITION SERVICES	CHILD NUTRITION SERVICES	CHILD NUTRITION SERVICES - CCFP CLAIMS	TOTAL
FEDERAL PROGRAM NAME:					
FEDERAL CATALOG NUMBER:	Fed	State	Local		
RESOURCE CODE:	5310	5310	5310	5320	
REVENUE OBJECT:				8220	
LOCAL DESCRIPTION (if any):	Fd 13 00	Fd 13 00	Fd 13 00	Fd 13 00	
<b>AWARD</b>					
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00	0.00	0.00	0.00
<b>REVENUES</b>					
5. Cash Received in Current Year	0.00	0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00			0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	0.00
<b>RESTRICTED ENDING BALANCE</b>					
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	0.00

Dist

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

STATE PROGRAM NAME:	ELOP	Literacy Coaches	Cal Clean En Jobs Act	LOTTERY INSTRUCTIONAL MATERIALS	CA COMMUNITY SCHOOLS	SPECIAL EDUCATION	SPECIAL EDUCATION	SPECIAL EDUCATION
RESOURCE CODE:	2600	6211	6230	6300	6332	6500 XXX	6536	6537
REVENUE OBJECT:	8590	8590	8590	8560	8590	8590	8590	8590
LOCAL DESCRIPTION (if any):								
<b>AWARD</b>								
1. a. Prior Year Restricted Ending Balance	4,633,497.00	0.00	131,279.92	1,434,645.07	0.00	0.00	353,396.33	1,568,762.58
b. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	4,633,497.00	0.00	131,279.92	1,434,645.07	0.00	0.00	353,396.33	1,568,762.58
2. a. Current Year Award	12,453,869.00	650,627.00	0.00	1,767,526.98	6,175,000.00	15,625,183.96	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	62,819.67	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	12,453,869.00	650,627.00	0.00	1,830,346.65	6,175,000.00	15,625,183.96	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	37,445,278.26		
4. Total Available Award (sum lines 1c, 2c, & 3)	17,087,366.00	650,627.00	131,279.92	3,264,991.72	6,175,000.00	53,070,462.22	353,396.33	1,568,762.58
<b>REVENUES</b>								
5. Cash Received in Current Year	12,453,869.00	650,627.00	0.00	1,223,386.98	1,170,000.00	15,193,336.02	0.00	372,328.91
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	62,819.67	0.00			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	544,140.00	5,005,000.00	431,847.94	0.00	(372,328.91)
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	544,140.00	5,005,000.00	431,847.94	0.00	(372,328.91)
8. Contributed Matching Funds						37,445,278.26		
9. Total Available (sum lines 5, 7c, & 8)	12,453,869.00	650,627.00	0.00	1,767,526.98	6,175,000.00	53,070,462.22	0.00	0.00
<b>EXPENDITURES</b>								
10. Donor-Authorized Expenditures	6,827,301.71	0.00	0.00	629,110.75	905,079.79	53,070,462.22	353,396.33	1,568,762.58
11. Non Donor-Authorized Expenditures								
12. Total Expenditures (line 10 plus line 11)	6,827,301.71	0.00	0.00	629,110.75	905,079.79	53,070,462.22	353,396.33	1,568,762.58
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (line 4 minus line 10)	10,260,064.29	650,627.00	131,279.92	2,635,880.97	5,269,920.21	0.00	0.00	0.00



Dist

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

STATE PROGRAM NAME:	SPECIAL EDUCATION	SP ED EARLY INTERVENTION PRESCHOOL	CNS:Kitchen Infrast	CNS:Food Serv Staff	CLASSIFIED SCHOOL EE PROF DEVT BLOCK GRANT	SB 117 COVID 19 LEA RESPONSE FUND	A-G Access/Success Grant	A-G Learning Loss Mitigation Grant
RESOURCE CODE:	6546	6547	7028	7029	7311	7388	7412	7413
REVENUE OBJECT:	8590	8590	8520	8520	8590	8590	8590	8590
LOCAL DESCRIPTION (if any):								
<b>AWARD</b>								
1. a. Prior Year Restricted Ending Balance	0.00	0.00	352,353.75	53,111.44	103,890.06	44,531.55	1,164,793.00	436,676.00
b. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	352,353.75	53,111.44	103,890.06	44,531.55	1,164,793.00	436,676.00
2. a. Current Year Award	1,486,725.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Adjustments	0.00	0.00			0.00	0.00	0.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,486,725.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other						0.00	0.00	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	1,486,725.00	0.00	352,353.75	53,111.44	103,890.06	44,531.55	1,164,793.00	436,676.00
<b>REVENUES</b>								
5. Cash Received in Current Year	1,486,725.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00		0.00		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds								
9. Total Available (sum lines 5, 7c, & 8)	1,486,725.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>								
10. Donor-Authorized Expenditures	813,279.93	0.00	38,075.10	8,023.39	0.00	0.00	0.00	0.00
11. Non Donor-Authorized Expenditures								
12. Total Expenditures (line 10 plus line 11)	813,279.93	0.00	38,075.10	8,023.39	0.00	0.00	0.00	0.00
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (line 4 minus line 10)	673,445.07	0.00	314,278.65	45,088.05	103,890.06	44,531.55	1,164,793.00	436,676.00

Dist

STATE GRANT AWARDS,  
REVENUES AND EXPENDITURES - ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME:	STATE LEARNING LOSS MITIGATION FUNDS	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT <small>Paraprofessional</small>	Ethnic studies	RESTRICTED MAINTENANCE	Adult Education Block Grant Program 626 & 780	Adult Ed Calworks	AEBG Data and Accountability 626 & 780
RESOURCE CODE:	7420	7425	7426	7810	8150	6391	6371	6392
REVENUE OBJECT:	8590	8590	8590	8590	8980	8590	8590	8590
LOCAL DESCRIPTION (if any):								
<b>AWARD</b>								
1. a. Prior Year Restricted Ending Balance	0.00	2,705,077.53	1,207,626.72	0.00	235,052.94	2,276,279.57	314,060.18	0.00
b. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	2,705,077.53	1,207,626.72	0.00	235,052.94	2,276,279.57	314,060.18	0.00
2. a. Current Year Award	0.00	0.00	0.00	165,849.00	10,774,251.37	3,403,951.00	95,410.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	165,849.00	10,774,251.37	3,403,951.00	95,410.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00		0.00	
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	2,705,077.53	1,207,626.72	165,849.00	11,009,304.31	5,680,230.57	409,470.18	0.00
<b>REVENUES</b>								
5. Cash Received in Current Year	0.00	0.00	0.00	165,849.00	10,774,251.37	3,385,052.00	95,410.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	18,899.00	0.00	0.00
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	18,899.00	0.00	0.00
8. Contributed Matching Funds							0.00	
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	165,849.00	10,774,251.37	3,403,951.00	95,410.00	0.00
<b>EXPENDITURES</b>								
10. Donor-Authorized Expenditures	0.00	1,720,944.54	119,638.51	0.00	11,001,364.31	2,818,184.85	33,612.84	0.00
11. Non Donor-Authorized Expenditures								
12. Total Expenditures (line 10 plus line 11)	0.00	1,720,944.54	119,638.51	0.00	11,001,364.31	2,818,184.85	33,612.84	0.00
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (line 4 minus line 10)	0.00	984,132.99	1,087,988.21	165,849.00	7,940.00	2,862,045.72	375,857.34	0.00

2021-22  
Unaudited Actuals  
**STATE GRANT AWARDS,  
REVENUES AND EXPENDITURES - ALL FUNDS**

**Dist**

**SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES**

	FD 1300 COVID State Supplemental Reimbursement	TOTAL
STATE PROGRAM NAME:		
RESOURCE CODE:	7027	
REVENUE OBJECT:	8520	
LOCAL DESCRIPTION (if any):		
<b>AWARD</b>		
1. a. Prior Year Restricted Ending Balance	0.00	12,250,256.72
b. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	12,250,256.72
2. a. Current Year Award	0.00	39,493,897.31
b. Other Adjustments	0.00	62,819.67
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	39,556,716.98
3. Required Matching Funds/Other		37,445,278.26
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	89,252,251.96
<b>REVENUES</b>		
5. Cash Received in Current Year	0.00	33,866,339.28
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	62,819.67
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	5,627,558.03
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	5,627,558.03
8. Contributed Matching Funds		37,445,278.26
9. Total Available (sum lines 5, 7c, & 8)	0.00	76,939,175.57
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	0.00	73,079,935.14
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	73,079,935.14
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	0.00	16,172,316.82

2021-22 Unaudited Actuals  
 LOCAL GRANT AWARDS,  
 REVENUES AND EXPENDITURES - ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME:	Local Grants	VUPTA	AM PM	DIGITAL GRANT	EDUCAUSE SUPER HIGHWAY	TIDESCENTER SUPER HIGHWAY	SD Childcare Grant	VERIZON MAKER LAB
RESOURCE CODE:	9010-000	9010-108	9010-113	9010-118	9010-121	9010-122	9010-125	9010-128
REVENUE OBJECT:	8699	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any):			<b>FUND 6300</b>				<b>FUND 6300</b>	
<b>AWARD</b>								
1. a. Prior Year Restricted Ending Balance	2,979,407.83	14.32	623,791.81	168,343.50	1,078.74	120,908.56	123,266.10	6,990.91
b. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	2,979,407.83	14.32	623,791.81	168,343.50	1,078.74	120,908.56	123,266.10	6,990.91
2. a. Current Year Award	3,389,520.34	946.84	3,095,450.93	0.00	0.00	8,000.00	114,523.00	0.00
b. Other Adjustments								
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,389,520.34	946.84	3,095,450.93	0.00	0.00	8,000.00	114,523.00	0.00
3. Required Matching Funds/Other	0.00							
4. Total Available Award (sum lines 1c, 2c, & 3)	6,368,928.17	961.16	3,719,242.74	168,343.50	1,078.74	128,908.56	237,789.10	6,990.91
<b>REVENUES</b>								
5. Cash Received in Current Year	3,389,520.34	946.84	3,095,450.93	0.00	0.00	8,000.00	114,523.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds								
9. Total Available (sum lines 5, 7c, & 8)	3,389,520.34	946.84	3,095,450.93	0.00	0.00	8,000.00	114,523.00	0.00
<b>EXPENDITURES</b>								
10. Donor-Authorized Expenditures	3,067,263.99	961.16	2,337,534.95	0.00	985.00	20,267.42	1,609.05	6,688.56
11. Non Donor-Authorized Expenditures								
12. Total Expenditures (line 10 plus line 11)	3,067,263.99	961.16	2,337,534.95	0.00	985.00	20,267.42	1,609.05	6,688.56
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (line 4 minus line 10)	3,301,664.18	0.00	1,381,707.79	168,343.50	93.74	108,641.14	236,180.05	302.35

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LOCAL PROGRAM NAME:	ROBOTICS	SAGE GARDEN PROJECT	NewSchools Venture EF+Math	CLASSROOM OF THE FUTURE FOUNDATION	OTHER CARES FOUNDATION	ADULT ED SCHOLARSHIPS	Project Outreach	NAT GEO HARMONY
RESOURCE CODE:	9010-129	9010-132	9010-136	9010-138	9010-142	9010-144	9010-146	9010-157
REVENUE OBJECT:	8699	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any):								
<b>AWARD</b>								
1. a. Prior Year Restricted Ending Balance	427.38	2,110.80	127,453.76	5,000.00	25,705.34	0.00	2,735.15	12,999.96
b. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	427.38	2,110.80	127,453.76	5,000.00	25,705.34	0.00	2,735.15	12,999.96
2. a. Current Year Award	0.00	15,000.00	58,474.00	0.00	5,100.00	0.00	0.00	0.00
b. Other Adjustments								
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	15,000.00	58,474.00	0.00	5,100.00	0.00	0.00	0.00
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1c, 2c, & 3)	427.38	17,110.80	185,927.76	5,000.00	30,805.34	0.00	2,735.15	12,999.96
<b>REVENUES</b>								
5. Cash Received in Current Year	0.00	15,000.00	58,474.00	0.00	5,100.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds								
9. Total Available (sum lines 5, 7c, & 8)	0.00	15,000.00	58,474.00	0.00	5,100.00	0.00	0.00	0.00
<b>EXPENDITURES</b>								
10. Donor-Authorized Expenditures	0.00	15,079.69	34,978.38	0.00	25,491.43	0.00	0.00	13,000.00
11. Non Donor-Authorized Expenditures								
12. Total Expenditures (line 10 plus line 11)	0.00	15,079.69	34,978.38	0.00	25,491.43	0.00	0.00	13,000.00
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (line 4 minus line 10)	427.38	2,031.11	150,949.38	5,000.00	5,313.91	0.00	2,735.15	(0.04)

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LOCAL PROGRAM NAME:	Nordson Grant	ROCKWELL COLLINS	BRAVO FOUNDATION	WALMART	TARGET FIELD TRIP GRANTS	INCOSE Foundation	VISTA EDUCATION FOUNDATION	THINK A BIT
RESOURCE CODE:	9010-161	9010-171	9010-173	9010-174	9010-177	9010-184	9010-187	9010-191
REVENUE OBJECT:	8699	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any):								
<b>AWARD</b>								
1. a. Prior Year Restricted Ending Balance	0.00	405.39	1,022.22	8.59	1,319.88	160.09	2,302.74	0.00
b. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	405.39	1,022.22	8.59	1,319.88	160.09	2,302.74	0.00
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	1,068.00	0.00	0.00
b. Other Adjustments								
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	1,068.00	0.00	0.00
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	405.39	1,022.22	8.59	1,319.88	1,228.09	2,302.74	0.00
<b>REVENUES</b>								
5. Cash Received in Current Year	0.00	0.00	0.00	0.00	0.00	1,068.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds								
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	0.00	1,068.00	0.00	0.00
<b>EXPENDITURES</b>								
10. Donor-Authorized Expenditures	0.00	391.11	0.00	0.00	0.00	982.60	0.00	0.02
11. Non Donor-Authorized Expenditures								
12. Total Expenditures (line 10 plus line 11)	0.00	391.11	0.00	0.00	0.00	982.60	0.00	0.02
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (line 4 minus line 10)	0.00	14.28	1,022.22	8.59	1,319.88	245.49	2,302.74	(0.02)

8.59 Adjust Retro Credit Expense Bal in FY2223

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 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME:	PROJECT READ	NOAA GRANT	SDCOE Grants	Big Green Grant	North SD County Promise Grant	Coastal Comm Foundation	LGBTQ Grant	Japan Enrichment Grant
RESOURCE CODE:	9010-194	9010-197	9010-200	9010-206	9010-208	9010-212	9010-213	9010-232
REVENUE OBJECT:	8699	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any):								
<b>AWARD</b>								
1. a. Prior Year Restricted Ending Balance	4,564.96	10.78	3,000.00	803.76	2,500.00	9,448.43	0.00	0.00
b. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	4,564.96	10.78	3,000.00	803.76	2,500.00	9,448.43	0.00	0.00
2. a. Current Year Award	0.00	0.00	10,000.00	0.00	0.00	0.00	2,000.00	2,300.00
b. Other Adjustments								
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	10,000.00	0.00	0.00	0.00	2,000.00	2,300.00
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1c, 2c, & 3)	4,564.96	10.78	13,000.00	803.76	2,500.00	9,448.43	2,000.00	2,300.00
<b>REVENUES</b>								
5. Cash Received in Current Year	0.00	0.00	10,000.00	0.00	0.00	0.00	2,000.00	2,300.00
6. Amounts Included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds								
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	10,000.00	0.00	0.00	0.00	2,000.00	2,300.00
<b>EXPENDITURES</b>								
10. Donor-Authorized Expenditures	0.00	0.00	0.00	27.63	2,500.01	3,608.45	1,961.16	2,299.80
11. Non Donor-Authorized Expenditures								
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	27.63	2,500.01	3,608.45	1,961.16	2,299.80
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (line 4 minus line 10)	4,564.96	10.78	13,000.00	776.13	(0.01)	5,839.98	38.84	0.20

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

LOCAL PROGRAM NAME:	XQ Grant FY2122	DEVICE REPLACEMENT PLAN	CalSHAPE-Ventilation	CalSHAPE-Plumbing	CalSHAPE-Ventilation 2	ROP	Medi-Cal Billing Option	TOTAL
RESOURCE CODE:	9010-151/155	9010-300	9570-001	9570-002	9570-003	9025	9564	
REVENUE OBJECT:	8699	8699	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any):								
<b>AWARD</b>								
1. a. Prior Year Restricted Ending Balance	1,417,880.59	315,154.07	1,831,647.10	2,571,709.00	0.00	2,544.77	2,327,485.64	5,309,438.24
b. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	1,417,880.59	315,154.07	1,831,647.10	2,571,709.00	0.00	2,544.77	2,327,485.64	5,309,438.24
2. a. Current Year Award	0.00	76,657.57	0.00	0.00	1,283,910.00	0.00	1,334,365.50	4,723,885.84
b. Other Adjustments						0.00		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	76,657.57	0.00	0.00	1,283,910.00	0.00	1,334,365.50	4,723,885.84
3. Required Matching Funds/Other						0.00		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	1,417,880.59	391,811.64	1,831,647.10	2,571,709.00	1,283,910.00	2,544.77	3,661,851.14	10,033,324.08
<b>REVENUES</b> 0.00								
5. Cash Received in Current Year	0.00	76,657.57	0.00	0.00	641,955.00	0.00	1,334,365.50	4,723,885.84
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	641,955.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable								0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	641,955.00	0.00	0.00	0.00
8. Contributed Matching Funds						0.00		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	76,657.57	0.00	0.00	1,283,910.00	0.00	1,334,365.50	4,723,885.84
<b>EXPENDITURES</b> 0.00								
10. Donor-Authorized Expenditures	596,526.78	2,370.79	1,526,884.59	117,151.01	1,207,517.35	0.00	568,555.69	3,635,819.68
11. Non Donor-Authorized Expenditures						0.00		0.00
12. Total Expenditures (line 10 plus line 11)	596,526.78	2,370.79	1,526,884.59	117,151.01	1,207,517.35	0.00	568,555.69	3,635,819.68
<b>RESTRICTED ENDING BALANCE</b> 0.00								
13. Current Year (line 4 minus line 10)	821,353.81	389,440.85	304,762.51	2,454,557.99	76,392.65	2,544.77	3,093,295.45	6,397,504.40



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

LOCAL PROGRAM NAME:	Ad Ed Fee Based	Ad Ed Fee Based	Adult Ed Donations	TOTAL
RESOURCE CODE:	0000202	0000000-0000223	0100000	
REVENUE OBJECT:	8699000	866000-8671003		
LOCAL DESCRIPTION (if any):				

<b>AWARD</b>				
1. a. Prior Year Restricted Ending Balance	5,002.05	685,202.76	48,998.09	739,202.90
b. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	5,002.05	685,202.76	48,998.09	739,202.90
2. a. Current Year Award	2,672.04	143,611.78	0.00	146,283.82
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,672.04	143,611.78	0.00	146,283.82
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	7,674.09	828,814.54	48,998.09	885,486.72

<b>REVENUES</b>				
				0.00
5. Cash Received in Current Year	2,672.04	198,971.77	0.00	201,643.81
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	(26,834.06)	0.00	(26,834.06)
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	(26,834.06)	0.00	(26,834.06)
8. Contributed Matching Funds	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	2,672.04	172,137.71	0.00	174,809.75

<b>EXPENDITURES</b>				
				0.00
10. Donor-Authorized Expenditures	1,723.31	196,140.17	17,360.93	215,224.41
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	1,723.31	196,140.17	17,360.93	215,224.41

<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year (line 4 minus line 10)	5,950.78	632,674.37	31,637.16	670,262.31

Dist:

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

	TITLE I A	ESSA CSI	ESSER I Fund	ESSER II Fund	ESSER III Fund	ESSER III Fund	ELO-ESSER II Fund	ELO-ESSER II Fund	ELO-ESSER II Fund	ELO-ESSER II Fund
FEDERAL PROGRAM NAME:										
FEDERAL CATALOG NUMBER:	84-010.A									
RESOURCE CODE:	3010	3182	3210	3212	3213	3214	3216	3217	3218	3219
REVENUE OBJECT:	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any):										
<b>AWARD</b>										
1. Prior Year Carryover	1,389,602.82	820,275.85	0.00	13,037,267.02	29,728,497.68	8,017,411.50	1,197,186.01	507,597.00	1,253,840.05	679,986.03
2. a. Current Year Award	4,770,113.00	535,052.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Transferability (NCLB)	625,887.00									
c. Other Adjustments		(321,874.54)	0.00	1,419.98	9,483.60	2,370.40	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	5,396,000.00	213,177.46	0.00	1,419.98	9,483.60	2,370.40	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00									0.00
4. Total Available Award (sum lines 1, 2d, & 3)	6,785,602.82	1,033,453.31	0.00	13,038,687.00	29,737,981.28	8,019,781.90	1,197,186.01	507,597.00	1,253,840.05	679,986.03
<b>REVENUES</b>										
5. Revenue Deferred from Prior Year	503,230.82	0.00	0.00	0.00	1,549,820.88	971,611.09	0.00	126,899.00	172,528.05	0.00
6. Cash Received in Current Year	2,866,751.00	360,090.31	0.00	12,329,816.02	8,181,417.00	0.00	651,051.01	0.00	188,968.00	679,986.03
7. Contributed Matching Funds		0.00								
8. Total Available (sum lines 5, 6, & 7)	3,369,981.82	360,090.31	0.00	12,329,816.02	9,731,237.88	971,611.09	651,051.01	126,899.00	361,496.05	679,986.03
<b>EXPENDITURES</b>										
9. Donor-Authorized Expenditures	4,694,759.37	573,919.86	0.00	13,038,687.00	4,833,551.85	744,288.60	1,197,186.01	507,597.00	93,319.61	61,853.12
10. Non Donor-Authorized Expenditures										
11. Total Expenditures (lines 9 & 10)	0.00	573,919.86	0.00	13,038,687.00	4,833,551.85	744,288.60	1,197,186.01	507,597.00	93,319.61	61,853.12
12. Amounts Included in Line 6 above for Prior Year Adjustments										
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,324,777.55)	(213,829.55)	0.00	(708,870.98)	4,897,686.03	227,322.49	(546,135.00)	(380,698.00)	268,176.44	618,132.91
a. Unearned Revenue <sup>1</sup>	0.00	0.00	0.00	0.00	4,897,686.03	227,322.49	0.00	0.00	268,176.44	618,132.91
b. Accounts Payable										
c. Accounts Receivable	1,324,777.55	213,829.55	0.00	708,870.98	0.00	0.00	546,135.00	380,698.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	2,090,843.45	459,533.45	0.00	0.00	24,904,429.43	7,275,493.30	0.00	0.00	1,160,520.44	618,132.91
15. If Carryover is allowed, enter line 14 amount here	2,090,843.45	459,533.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,694,759.37	573,919.86	0.00	13,038,687.00	4,833,551.85	744,288.60	1,197,186.01	507,597.00	93,319.61	61,853.12

<sup>1</sup> The deferred revenue line has a simple formula. Districts must verify the amount is a d

Dist:

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

FEDERAL PROGRAM NAME:	SP ED ARP IDEA	SP ED ARP IDEA	SP ED ARP IDEA	SP ED IDEA	SP ED IDEA	SP ED IDEA	SP ED IDEA MENTAL HEALTH	SPED IDEA PRESCHOOL STAFF DEV	VOC ED FD 06-Perkins	AE CARL PERKINS	TITLE II A TEACHER & PRINCIPAL TRAINING & RECRUITING
FEDERAL CATALOG NUMBER:	84.027	84.027	84.173	84.027	84.027	84.173	84.027A	84.173A	80.048		84.367
RESOURCE CODE:	3305	3306	3308	3310	3311	3315	3327	3345	3550	3555	4035
REVENUE OBJECT:	8182	8182	8182	8181	8181	8182	8182	8182	8290	8290	8290
LOCAL DESCRIPTION (if any):		Private	Preschool			Preschool			PERKINS 131		
<b>AWARD</b>											
1. Prior Year Carryover	0.00	0.00	0.00	2,513,801.43	0.00	0.00	0.00	0.00	22,163.81	0.00	676,353.13
2. a. Current Year Award	958,141.00	0.00	99,453.00	4,741,152.00	69,269.00	169,435.00	242,898.00	1,847.00	172,459.00	0.00	625,887.00
b. Transferability (NCLB)											(625,887.00)
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	958,141.00	0.00	99,453.00	4,741,152.00	69,269.00	169,435.00	242,898.00	1,847.00	172,459.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	958,141.00	0.00	99,453.00	7,254,953.43	69,269.00	169,435.00	242,898.00	1,847.00	194,622.81	0.00	676,353.13
<b>REVENUES</b>											
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,163.81	0.00	441,195.13
6. Cash Received in Current Year	23,077.28	0.00	0.00	1,736,608.41	0.00	0.00	226,279.79	0.00	26,018.77	0.00	169,704.00
7. Contributed Matching Funds								0.00			
8. Total Available (sum lines 5, 6, & 7)	23,077.28	0.00	0.00	1,736,608.41	0.00	0.00	226,279.79	0.00	48,182.58	0.00	610,899.13
<b>EXPENDITURES</b>											
9. Donor-Authorized Expenditures	958,141.00	0.00	99,453.00	4,386,307.50	69,269.00	169,435.00	242,898.00	506.23	194,622.81	0.00	367,659.56
10. Non Donor-Authorized Expenditures											
11. Total Expenditures (lines 9 & 10)	958,141.00	0.00	99,453.00	4,386,307.50	69,269.00	169,435.00	242,898.00	506.23	194,622.81	0.00	367,659.56
12. Amounts Included in Line 6 above for Prior Year Adjustments											
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(935,063.72)	0.00	(99,453.00)	(2,649,699.09)	(69,269.00)	(169,435.00)	(16,618.21)	(506.23)	(146,440.23)	0.00	243,239.57
a. Unearned Revenue <sup>1</sup>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	243,239.57
b. Accounts Payable											
c. Accounts Receivable	935,063.72	0.00	99,453.00	2,649,699.09	69,269.00	169,435.00	16,618.21	506.23	146,440.23	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	2,868,645.93	0.00	0.00	0.00	1,340.77	0.00	0.00	308,693.57
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	2,868,645.93	0.00	0.00	0.00	0.00	0.00	0.00	308,693.57
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	958,141.00	0.00	99,453.00	4,386,307.50	69,269.00	169,435.00	242,898.00	506.23	194,622.81	0.00	367,659.56

<sup>1</sup> The deferred revenue line has a simple formula

Dist:

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

FEDERAL PROGRAM NAME:	TITLE IV	TITLE III IMMIGRANT	TITLE III LIMITED ENGLISH PROFICIENT	ARP HYC II American Rescue Plan	ADULT ED WORKABILITY II	ADULT ED - ABE & ESL	ADULT ED- ASE&GED	ADULT ED-EL CIVICS COMP 1	ADULT ED-EL CIVICS COMP 1	CHILD NUTRITION Professional Devt Grant
FEDERAL CATALOG NUMBER:		84.365	84.365		84.158	84.002A	84.002	84.002A	84.002A	FD 1300
RESOURCE CODE:	4127	4201	4203	5634	3410	3905	3913	3926.001	3940000	5454000
REVENUE OBJECT:	8290	8290	8260	8290	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any):					Fd 11	Fd 11	Fd 11	Fd 11	Fd 11	
<b>AWARD</b>										
1. Prior Year Carryover	827,629.52	79,587.86	930,772.97	305,246.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	416,122.00	0.00	439,852.00	0.00	264,087.00	139,432.00	218,088.00	0.00	0.00	0.00
b. Transferability (NCLB)	0.00	0.00								
c. Other Adjustments	0.00	(41,110.00)	(370,365.79)			0.00	0.00	0.00	0.00	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	416,122.00	(41,110.00)	69,486.21	0.00	264,087.00	0.00	218,088.00	0.00	0.00	0.00
3. Required Matching Funds/Other			0.00		0.00	0.00	0.00	0.00	0.00	
4. Total Available Award (sum lines 1, 2d, & 3)	1,243,751.52	38,477.86	1,000,259.18	305,246.00	264,087.00	0.00	218,088.00	0.00	0.00	0.00
<b>REVENUES</b>										
5. Revenue Deferred from Prior Year	(79,217.48)	17,233.21	29,920.97	76,312.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	779,619.00	4,011.00	542,509.00	0.00	136,730.47	94,698.00	180,174.00	0.00	0.00	0.00
7. Contributed Matching Funds										
8. Total Available (sum lines 5, 6, & 7)	700,401.52	21,244.21	572,429.97	76,312.00	136,730.47	94,698.00	180,174.00	0.00	0.00	0.00
<b>EXPENDITURES</b>										
9. Donor-Authorized Expenditures	471,917.02	33,256.91	541,290.17	0.00	264,087.00	139,432.00	218,088.00	0.00	0.00	0.00
10. Non Donor-Authorized Expenditures		0.00						0.00	0.00	
11. Total Expenditures (lines 9 & 10)	471,917.02	33,256.91	541,290.17	0.00	264,087.00	139,432.00	218,088.00	0.00	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments										
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	228,484.50	(12,012.70)	31,139.80	76,312.00	(127,356.53)	(44,734.00)	(37,914.00)	0.00	0.00	0.00
a. Unearned Revenue <sup>1</sup>	228,484.50	0.00	31,139.80	76,312.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable		0.00	0.00							
c. Accounts Receivable	0.00	12,012.70	0.00	0.00	127,356.53	44,734.00	37,914.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	771,834.50	5,220.95	458,969.01	305,246.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	771,834.50	5,220.05	458,969.01	305,246.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	471,917.02	33,256.91	541,290.17	0.00	264,087.00	139,432.00	218,088.00	0.00	0.00	0.00

<sup>1</sup> The deferred revenue line has a simple formula

FEDERAL GRANT AWARDS,

REVENUES AND EXPENDITURES - ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

Dist:

^	<b>TOTAL</b>
FEDERAL PROGRAM NAME:	
FEDERAL CATALOG NUMBER:	
RESOURCE CODE:	
REVENUE OBJECT:	
LOCAL DESCRIPTION (if any):	

<b>AWARD</b>	
1. Prior Year Carryover	61,987,218.68
2. a. Current Year Award	13,863,287.00
b. Transferability (NCLB)	0.00
c. Other Adjustments	(720,076.35)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	13,003,778.65
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	74,990,997.33

<b>REVENUES</b>	
5. Revenue Deferred from Prior Year	3,831,697.48
6. Cash Received in Current Year	29,177,509.09
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	33,009,206.57

<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	33,901,525.62
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	29,206,766.25

12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(892,319.05)
a. Unearned Revenue <sup>1</sup>	6,590,493.74
b. Accounts Payable	0.00
c. Accounts Receivable	7,482,812.79
14. Unused Grant Award Calculation (line 4 minus line 9)	41,228,903.71
15. If Carryover is allowed, enter line 14 amount here	7,268,985.96
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	33,901,525.62

<sup>1</sup> The deferred revenue line has a simple formula

Dist:

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

STATE PROGRAM NAME:	UPK Planning and Imm FY21-22	UPK Planning and Imm Early Education Teacher Dev	National Board for Prof Teach	CTE INCENTIVE GRANT	K-12 Strong Workforce Program	SP ED WORKABILITY	AGRICULTURAL VOCATIONAL EDUCATION	IN-PERSON INSTRUCTION (IPI) GRANT	STRS & PERS on Behalf
RESOURCE CODE:	6053	6054	6271	6387	6388	6520	7010	7422	7690
REVENUE OBJECT:	8590	8590	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any):									FD 01
<b>AWARD</b>									
1. a. Prior Year Carryover	323,958.00	0.00	0.00	247,382.51	551,939.93	0.00	0.00	1,190,229.09	11,500,736.00
b. Adjusted Prior Year Carryover (sum lines 1a & 1b)	323,958.00	0.00	0.00	247,382.51	551,939.93	0.00	0.00	1,190,229.09	11,500,736.00
2. a. Current Year Award	854,901.00	1,655,331.00	25,000.00	205,000.00	0.00	285,645.00	8,690.00	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	(310,245.39)				
c. Adj Curr Yr Award (sum lines 2a & 2b)	854,901.00	1,655,331.00	25,000.00	205,000.00	(310,245.39)	285,645.00	8,690.00	0.00	0.00
3. Required Matching Funds/Other							0.00	0.00	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	1,178,859.00	1,655,331.00	25,000.00	452,382.51	241,694.54	285,645.00	8,690.00	1,190,229.09	11,500,736.00
<b>REVENUES</b>									
5. Unearned Revenue from Prior Year	323,958.00	(213,832.75)	0.00	153,126.36	215,362.54	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	854,901.00	413,832.75	25,000.00	259,113.20	0.00	137,551.09	6,518.00	0.00	0.00
7. Contributed Matching Funds							0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	1,178,859.00	200,000.00	25,000.00	412,239.56	215,362.54	137,551.09	6,518.00	0.00	0.00
<b>EXPENDITURES</b>									
9. Donor-Authorized Expenditures	0.00	282,466.98	25,000.00	175,148.14	214,973.64	285,645.00	8,690.00	1,190,229.09	11,500,736.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	0.00	282,466.98	25,000.00	175,148.14	214,973.64	285,645.00	8,690.00	1,190,229.09	11,500,736.00
12. Amounts Included in Line 6 above for Prior Year Adjustments									
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,178,859.00	(82,466.98)	0.00	237,091.42	388.90	(148,093.91)	(2,172.00)	(1,190,229.09)	(11,500,736.00)
a. Unearned Revenue	1,178,859.00	0.00	0.00	237,091.42	388.90	0.00	0.00	0.00	0.00
b. Accounts Payable									
c. Accounts Receivable	0.00	82,466.98	0.00	0.00	0.00	148,093.91	2,172.00	1,190,229.09	11,500,736.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,178,859.00	1,372,864.02	0.00	277,234.37	26,720.90	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	1,178,859.00	1,372,864.02	0.00	277,234.37	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	282,466.98	25,000.00	175,148.14	214,973.64	285,645.00	8,690.00	1,190,229.09	11,500,736.00

\* The deferred revenue line has a simple formula. Districts must verify the amount is a deferred revenue, if it is not then the amount should go in the accounts payable line.

Dist:

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

STATE PROGRAM NAME:	AFTER SCHOOL EDUCATION AND SAFETY	21stCCLC ASSETS	21stCCLC ASSETS	21stCCLC ASSETS	21stCCLC ASSETS	21stCCLC ASSETS	21stCCLC ASSETS	21stCCLC ASSETS	21stCCLC ASSETS
RESOURCE CODE:	9065	9068002	9068003	9068004	9068005	9068006	9068 101	9068 102	9068 103
REVENUE OBJECT:	8677	8285	8285	8285	8285	8285	8285	8285	8285
LOCAL DESCRIPTION (if any):	ASES	AS	BS SUPP	AS SUPP	BS	EA	VHS	RBV	AVHS
<b>AWARD</b>									
1. a. Prior Year Carryover	405,999.82	124,782.11	30,681.55	67,291.55	64,214.68	14,356.73	1,661.32	628.61	2,682.44
b. Adjusted Prior Year Carryover (sum lines 1a & 1b)	405,999.82	124,782.11	30,681.55	67,291.55	64,214.68	14,356.73	1,661.32	628.61	2,682.44
2. a. Current Year Award	2,623,983.27	283,952.25	65,746.65	198,461.45	168,675.10	25,000.00	254,500.00	254,500.00	119,106.00
b. Other Adjustments	(77,217.74)	(262,570.51)	(49,625.20)	(157,135.62)	(120,862.28)		0.00		
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,546,765.53	21,381.74	16,121.45	41,325.83	47,812.82	25,000.00	254,500.00	254,500.00	119,106.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	2,952,765.35	146,163.85	46,803.00	108,617.38	112,027.50	39,356.73	256,161.32	255,128.61	121,788.44
<b>REVENUES</b>									
5. Unearned Revenue from Prior Year	148,849.47	(13,854.48)	(1,534.30)	(29,954.64)	(18,436.13)	1,856.73	(119,226.18)	(120,258.89)	(53,892.91)
6. Cash Received in Current Year	2,218,483.94	144,815.66	33,531.30	101,215.26	86,024.29	13,121.24	195,717.57	194,684.86	93,496.27
7. Contributed Matching Funds									
8. Total Available (sum lines 5, 6, & 7)	2,367,333.41	130,961.18	31,997.00	71,260.62	67,588.16	14,977.97	76,491.39	74,425.97	39,603.36
<b>EXPENDITURES</b>									
9. Donor-Authorized Expenditures	2,136,031.21	120,099.62	30,656.48	83,012.59	79,568.12	18,493.14	254,472.61	254,438.76	119,008.50
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	2,136,031.21	120,099.62	30,656.48	83,012.59	79,568.12	18,493.14	254,472.61	254,438.76	119,008.50
12. Amounts Included in Line 6 above for Prior Year Adjustments									
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	231,302.20	10,861.56	1,340.52	(11,751.97)	(11,979.96)	(3,515.17)	(177,981.22)	(180,012.79)	(79,405.14)
a. Unearned Revenue	231,302.20	10,861.56	1,340.52	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable									
c. Accounts Receivable	0.00	0.00	0.00	11,751.97	11,979.96	3,515.17	177,981.22	180,012.79	79,405.14
14. Unused Grant Award Calculation (line 4 minus line 9)	816,734.14	26,064.23	16,146.52	25,604.79	32,459.38	20,863.59	1,688.71	689.85	2,779.94
15. If Carryover is allowed, enter line 14 amount here	816,734.14	26,064.23	16,146.52	25,604.79	32,459.38	20,863.59	1,688.71	689.85	2,779.94
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,136,031.21	120,099.62	30,656.48	83,012.59	79,568.12	18,493.14	254,472.61	254,438.76	119,008.50

\* The deferred revenue line has a simple formula. Dis

Dist:

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

	21stCCLC ASSETS	21st CCLC - EQUITABLE GRANT	21st CCLC - EQUITABLE GRANT	21st CCLC - EQUITABLE GRANT	Project SaFE	TOTAL
STATE PROGRAM NAME:						
RESOURCE CODE:	9068 104	9068 105	9068 107	9068 108	9070	
REVENUE OBJECT:	8285	8285	8285	8285	8285	
LOCAL DESCRIPTION (if any):	MGM	VHS	AVHS	MGM	Project Safe	
<b>AWARD</b>						
1. a. Prior Year Carryover	415.53	0.00	6,728.61	0.00	0.00	14,209,730.48
b. Adjusted Prior Year Carryover (sum lines 1a & 1b)	415.53	0.00	6,728.61	0.00		14,209,730.48
2. a. Current Year Award	119,106.00	25,000.00	25,000.00	25,000.00	0.00	4,687,365.72
b. Other Adjustments					0.00	(977,656.74)
c. Adj Curr Yr Award (sum lines 2a & 2b)	119,106.00	25,000.00	25,000.00	25,000.00	0.00	3,709,708.98
3. Required Matching Funds/Other	0.00	0.00	0.00			0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	119,521.53	25,000.00	31,728.61	25,000.00	0.00	17,919,439.46
<b>REVENUES</b>						
5. Unearned Revenue from Prior Year	(56,159.82)	(7,500.00)	(771.39)	(7,500.00)		90,106.36
6. Cash Received in Current Year	119,457.64	17,500.00	20,103.29	17,500.00	0.00	3,658,833.61
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	63,297.82	10,000.00	19,331.90	10,000.00	0.00	3,748,939.97
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	119,042.23	24,794.45	24,988.87	24,993.11	0.00	16,665,021.56
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00		0.00
11. Total Expenditures (lines 9 & 10)	119,042.23	24,794.45	24,988.87	24,993.11	0.00	16,665,021.56
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(55,744.41)	(14,794.45)	(5,656.97)	(14,993.11)	0.00	(12,916,081.59)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	480,984.60
b. Accounts Payable						0.00
c. Accounts Receivable	55,744.41	14,794.45	5,656.97	14,993.11	0.00	13,397,066.19
14. Unused Grant Award Calculation (line 4 minus line 9)	479.30	205.55	6,739.74	6.89	0.00	1,254,417.90
15. If Carryover is allowed, enter line 14 amount here	479.30	205.55	6,739.74	6.89	0.00	1,227,697.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	119,042.23	24,794.45	24,988.87	24,993.11	0.00	16,665,021.56

\* The deferred revenue line has a simple formula. Dis



2020-21 Unaudited Actuals  
LOCAL AWARDS

REVENUES AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

Form CAT

Dist: **VISTA UNIFIED SCHOOL DISTRICT**  
#05100

LOCAL PROGRAM NAME:	CAVE GRANT	SOLAR INSPECTION REIMBURSABLE	AFTER SCHL PRTNSHP	WE CAN WORK	Gear UP	CREATE GRANT	Think Big Carson Schlars Fund	NEXT GENERATION SCIENCE	Adult Ed Fresh Success 2021	Adult Ed Fresh Success 2023	TOTAL
RESOURCE CODE:	9010 102	9010 120	9010 131	9010 133	9010-139	9010-164	9010-178	9010-199	9010-210	9010-211	
REVENUE OBJECT:	8699	8699	8699	8699	8699	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any):											
<b>AWARD</b>											
1. a. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Adjusted Prior Year Carryover (sum lines 1a & 1b)											
2. a. Current Year Award	0.00	0.00	0.00	37,702.04	1,673.00	0.00	0.00	0.00	0.00	40,574.46	79,949.50
b. Other Adjustments				0.00			0.00				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	37,702.04	1,673.00	0.00	0.00	0.00	0.00	40,574.46	39,375.04
3. Required Matching Funds/Other											0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	0.00	0.00	37,702.04	1,673.00	0.00	0.00	0.00	0.00	40,574.46	39,375.04
<b>REVENUES</b>											
5. Unearned Revenue from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	0.00	0.00	37,702.04	1,673.00	0.00	0.00	0.00	0.00	21,511.41	39,375.04
7. Contributed Matching Funds											0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	37,702.04	1,673.00	0.00	0.00	0.00	0.00	21,511.41	39,375.04
<b>EXPENDITURES</b>											
9. Donor-Authorized Expenditures	0.00	0.00	0.00	32,759.80	1,673.00	0.00	0.00	0.00	0.00	40,574.46	75,007.26
10. Non Donor-Authorized Expenditures				0.00							0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00	0.00	32,759.80	1,673.00	0.00	0.00	0.00	0.00	40,574.46	34,432.80
12. Amounts Included in Line 6 above for Prior Year Adjustments											0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	4,942.24	0.00	0.00	0.00	0.00	0.00	(19,063.05)	4,942.24
a. Unearned Revenue	0.00	0.00	0.00	4,942.24	0.00	0.00	0.00	0.00	0.00	0.00	4,942.24
b. Accounts Payable											0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,063.05	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	4,942.24	0.00	0.00	0.00	0.00	0.00	0.00	4,942.24
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	0.00	32,759.80	1,673.00	0.00	0.00	0.00	0.00	40,574.46	34,432.80

<sup>1</sup> The deferred revenue line has a simple formula. Districts must verify the amount is a deferred revenue, if it is not then the amount should go in the accounts payable line.

2020-21 Unaudited Actuals  
**FEDERAL GRANT AWARDS,**  
**REVENUES AND EXPENDITURES - ALL FUNDS**  
**SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES**

	CHILD NUTRITION SERVICES	CHILD NUTRITION SERVICES	CHILD NUTRITION SERVICES	CHILD NUTRITION SERVICES - CCFP CLAIMS	TOTAL
FEDERAL PROGRAM NAME:					
FEDERAL CATALOG NUMBER:	Fed	State	Local		
RESOURCE CODE:	5310	5310	5310	5320	
REVENUE OBJECT:				8220	
LOCAL DESCRIPTION (if any):	Fd 13 00	Fd 13 00	Fd 13 00	Fd 13 00	
<b>AWARD</b>					
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00	0.00	0.00	0.00
<b>REVENUES</b>					
5. Cash Received in Current Year	0.00	0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00			0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	0.00
<b>RESTRICTED ENDING BALANCE</b>					
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	0.00

Dist

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

STATE PROGRAM NAME:	ELOP	Literacy Coaches	Cal Clean En Jobs Act	LOTTERY INSTRUCTIONAL MATERIALS	CA COMMUNITY SCHOOLS	SPECIAL EDUCATION	SPECIAL EDUCATION	SPECIAL EDUCATION
RESOURCE CODE:	2600	6211	6230	6300	6332	6500 XXX	6536	6537
REVENUE OBJECT:	8590	8590	8590	8560	8590	8590	8590	8590
LOCAL DESCRIPTION (if any):								
<b>AWARD</b>								
1. a. Prior Year Restricted Ending Balance	4,633,497.00	0.00	131,279.92	1,434,645.07	0.00	0.00	353,396.33	1,568,762.58
b. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	4,633,497.00	0.00	131,279.92	1,434,645.07	0.00	0.00	353,396.33	1,568,762.58
2. a. Current Year Award	12,453,869.00	650,627.00	0.00	1,767,526.98	6,175,000.00	15,625,183.96	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	62,819.67	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	12,453,869.00	650,627.00	0.00	1,830,346.65	6,175,000.00	15,625,183.96	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	37,445,278.26		
4. Total Available Award (sum lines 1c, 2c, & 3)	17,087,366.00	650,627.00	131,279.92	3,264,991.72	6,175,000.00	53,070,462.22	353,396.33	1,568,762.58
<b>REVENUES</b>								
5. Cash Received in Current Year	12,453,869.00	650,627.00	0.00	1,223,386.98	1,170,000.00	15,193,336.02	0.00	372,328.91
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	62,819.67	0.00			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	544,140.00	5,005,000.00	431,847.94	0.00	(372,328.91)
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	544,140.00	5,005,000.00	431,847.94	0.00	(372,328.91)
8. Contributed Matching Funds						37,445,278.26		
9. Total Available (sum lines 5, 7c, & 8)	12,453,869.00	650,627.00	0.00	1,767,526.98	6,175,000.00	53,070,462.22	0.00	0.00
<b>EXPENDITURES</b>								
10. Donor-Authorized Expenditures	6,827,301.71	0.00	0.00	629,110.75	905,079.79	53,070,462.22	353,396.33	1,568,762.58
11. Non Donor-Authorized Expenditures								
12. Total Expenditures (line 10 plus line 11)	6,827,301.71	0.00	0.00	629,110.75	905,079.79	53,070,462.22	353,396.33	1,568,762.58
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (line 4 minus line 10)	10,260,064.29	650,627.00	131,279.92	2,635,880.97	5,269,920.21	0.00	0.00	0.00

Dist

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

STATE PROGRAM NAME:	SPECIAL EDUCATION	SP ED EARLY INTERVENTION PRESCHOOL	CNS:Kitchen Infrast	CNS:Food Serv Staff	CLASSIFIED SCHOOL EE PROF DEVT BLOCK GRANT	SB 117 COVID 19 LEA RESPONSE FUND	A-G Access/Success Grant	A-G Learning Loss Mitigation Grant
RESOURCE CODE:	6546	6547	7028	7029	7311	7388	7412	7413
REVENUE OBJECT:	8590	8590	8520	8520	8590	8590	8590	8590
LOCAL DESCRIPTION (if any):								
<b>AWARD</b>								
1. a. Prior Year Restricted Ending Balance	0.00	0.00	352,353.75	53,111.44	103,890.06	44,531.55	1,164,793.00	436,676.00
b. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	352,353.75	53,111.44	103,890.06	44,531.55	1,164,793.00	436,676.00
2. a. Current Year Award	1,486,725.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Adjustments	0.00	0.00			0.00	0.00	0.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,486,725.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other						0.00	0.00	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	1,486,725.00	0.00	352,353.75	53,111.44	103,890.06	44,531.55	1,164,793.00	436,676.00
<b>REVENUES</b>								
5. Cash Received in Current Year	1,486,725.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00		0.00		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds								
9. Total Available (sum lines 5, 7c, & 8)	1,486,725.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>								
10. Donor-Authorized Expenditures	813,279.93	0.00	38,075.10	8,023.39	0.00	0.00	0.00	0.00
11. Non Donor-Authorized Expenditures								
12. Total Expenditures (line 10 plus line 11)	813,279.93	0.00	38,075.10	8,023.39	0.00	0.00	0.00	0.00
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (line 4 minus line 10)	673,445.07	0.00	314,278.65	45,088.05	103,890.06	44,531.55	1,164,793.00	436,676.00

Dist

STATE GRANT AWARDS,  
REVENUES AND EXPENDITURES - ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME:	STATE LEARNING LOSS MITIGATION FUNDS	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT <small>Paraprofessional</small>	Ethnic studies	RESTRICTED MAINTENANCE	Adult Education Block Grant Program 626 & 780	Adult Ed Calworks	AEBG Data and Accountability 626 & 780
RESOURCE CODE:	7420	7425	7426	7810	8150	6391	6371	6392
REVENUE OBJECT:	8590	8590	8590	8590	8980	8590	8590	8590
LOCAL DESCRIPTION (if any):								
<b>AWARD</b>								
1. a. Prior Year Restricted Ending Balance	0.00	2,705,077.53	1,207,626.72	0.00	235,052.94	2,276,279.57	314,060.18	0.00
b. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	2,705,077.53	1,207,626.72	0.00	235,052.94	2,276,279.57	314,060.18	0.00
2. a. Current Year Award	0.00	0.00	0.00	165,849.00	10,774,251.37	3,403,951.00	95,410.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	165,849.00	10,774,251.37	3,403,951.00	95,410.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00		0.00	
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	2,705,077.53	1,207,626.72	165,849.00	11,009,304.31	5,680,230.57	409,470.18	0.00
<b>REVENUES</b>								
5. Cash Received in Current Year	0.00	0.00	0.00	165,849.00	10,774,251.37	3,385,052.00	95,410.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	18,899.00	0.00	0.00
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	18,899.00	0.00	0.00
8. Contributed Matching Funds							0.00	
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	165,849.00	10,774,251.37	3,403,951.00	95,410.00	0.00
<b>EXPENDITURES</b>								
10. Donor-Authorized Expenditures	0.00	1,720,944.54	119,638.51	0.00	11,001,364.31	2,818,184.85	33,612.84	0.00
11. Non Donor-Authorized Expenditures								
12. Total Expenditures (line 10 plus line 11)	0.00	1,720,944.54	119,638.51	0.00	11,001,364.31	2,818,184.85	33,612.84	0.00
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (line 4 minus line 10)	0.00	984,132.99	1,087,988.21	165,849.00	7,940.00	2,862,045.72	375,857.34	0.00

2021-22  
Unaudited Actuals  
**STATE GRANT AWARDS,  
REVENUES AND EXPENDITURES - ALL FUNDS**

**Dist**

**SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES**

	FD 1300 COVID State Supplemental Reimbursement	TOTAL
STATE PROGRAM NAME:		
RESOURCE CODE:	7027	
REVENUE OBJECT:	8520	
LOCAL DESCRIPTION (if any):		
<b>AWARD</b>		
1. a. Prior Year Restricted Ending Balance	0.00	12,250,256.72
b. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	12,250,256.72
2. a. Current Year Award	0.00	39,493,897.31
b. Other Adjustments	0.00	62,819.67
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	39,556,716.98
3. Required Matching Funds/Other		37,445,278.26
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	89,252,251.96
<b>REVENUES</b>		
5. Cash Received in Current Year	0.00	33,866,339.28
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	62,819.67
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	5,627,558.03
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	5,627,558.03
8. Contributed Matching Funds		37,445,278.26
9. Total Available (sum lines 5, 7c, & 8)	0.00	76,939,175.57
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	0.00	73,079,935.14
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	73,079,935.14
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	0.00	16,172,316.82

2021-22 Unaudited Actuals  
 LOCAL GRANT AWARDS,  
 REVENUES AND EXPENDITURES - ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME:	Local Grants	VUPTA	AM PM	DIGITAL GRANT	EDUCAUSE SUPER HIGHWAY	TIDESCENTER SUPER HIGHWAY	SD Childcare Grant	VERIZON MAKER LAB
RESOURCE CODE:	9010-000	9010-108	9010-113	9010-118	9010-121	9010-122	9010-125	9010-128
REVENUE OBJECT:	8699	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any):			<b>FUND 6300</b>				<b>FUND 6300</b>	
<b>AWARD</b>								
1. a. Prior Year Restricted Ending Balance	2,979,407.83	14.32	623,791.81	168,343.50	1,078.74	120,908.56	123,266.10	6,990.91
b. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	2,979,407.83	14.32	623,791.81	168,343.50	1,078.74	120,908.56	123,266.10	6,990.91
2. a. Current Year Award	3,389,520.34	946.84	3,095,450.93	0.00	0.00	8,000.00	114,523.00	0.00
b. Other Adjustments								
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,389,520.34	946.84	3,095,450.93	0.00	0.00	8,000.00	114,523.00	0.00
3. Required Matching Funds/Other	0.00							
4. Total Available Award (sum lines 1c, 2c, & 3)	6,368,928.17	961.16	3,719,242.74	168,343.50	1,078.74	128,908.56	237,789.10	6,990.91
<b>REVENUES</b>								
5. Cash Received in Current Year	3,389,520.34	946.84	3,095,450.93	0.00	0.00	8,000.00	114,523.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds								
9. Total Available (sum lines 5, 7c, & 8)	3,389,520.34	946.84	3,095,450.93	0.00	0.00	8,000.00	114,523.00	0.00
<b>EXPENDITURES</b>								
10. Donor-Authorized Expenditures	3,067,263.99	961.16	2,337,534.95	0.00	985.00	20,267.42	1,609.05	6,688.56
11. Non Donor-Authorized Expenditures								
12. Total Expenditures (line 10 plus line 11)	3,067,263.99	961.16	2,337,534.95	0.00	985.00	20,267.42	1,609.05	6,688.56
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (line 4 minus line 10)	3,301,664.18	0.00	1,381,707.79	168,343.50	93.74	108,641.14	236,180.05	302.35

2021-22 Unaudited Actuals  
 LOCAL GRANT AWARDS,  
 REVENUES AND EXPENDITURES - ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME:	ROBOTICS	SAGE GARDEN PROJECT	NewSchools Venture EF+Math	CLASSROOM OF THE FUTURE FOUNDATION	OTHER CARES FOUNDATION	ADULT ED SCHOLARSHIPS	Project Outreach	NAT GEO HARMONY
RESOURCE CODE:	9010-129	9010-132	9010-136	9010-138	9010-142	9010-144	9010-146	9010-157
REVENUE OBJECT:	8699	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any):								
<b>AWARD</b>								
1. a. Prior Year Restricted Ending Balance	427.38	2,110.80	127,453.76	5,000.00	25,705.34	0.00	2,735.15	12,999.96
b. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	427.38	2,110.80	127,453.76	5,000.00	25,705.34	0.00	2,735.15	12,999.96
2. a. Current Year Award	0.00	15,000.00	58,474.00	0.00	5,100.00	0.00	0.00	0.00
b. Other Adjustments								
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	15,000.00	58,474.00	0.00	5,100.00	0.00	0.00	0.00
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1c, 2c, & 3)	427.38	17,110.80	185,927.76	5,000.00	30,805.34	0.00	2,735.15	12,999.96
<b>REVENUES</b>								
5. Cash Received in Current Year	0.00	15,000.00	58,474.00	0.00	5,100.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds								
9. Total Available (sum lines 5, 7c, & 8)	0.00	15,000.00	58,474.00	0.00	5,100.00	0.00	0.00	0.00
<b>EXPENDITURES</b>								
10. Donor-Authorized Expenditures	0.00	15,079.69	34,978.38	0.00	25,491.43	0.00	0.00	13,000.00
11. Non Donor-Authorized Expenditures								
12. Total Expenditures (line 10 plus line 11)	0.00	15,079.69	34,978.38	0.00	25,491.43	0.00	0.00	13,000.00
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (line 4 minus line 10)	427.38	2,031.11	150,949.38	5,000.00	5,313.91	0.00	2,735.15	(0.04)



2021-22 Unaudited Actuals  
 LOCAL GRANT AWARDS,  
 REVENUES AND EXPENDITURES - ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME:	Nordson Grant	ROCKWELL COLLINS	BRAVO FOUNDATION	WALMART	TARGET FIELD TRIP GRANTS	INCOSE Foundation	VISTA EDUCATION FOUNDATION	THINK A BIT
RESOURCE CODE:	9010-161	9010-171	9010-173	9010-174	9010-177	9010-184	9010-187	9010-191
REVENUE OBJECT:	8699	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any):								
<b>AWARD</b>								
1. a. Prior Year Restricted Ending Balance	0.00	405.39	1,022.22	8.59	1,319.88	160.09	2,302.74	0.00
b. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	405.39	1,022.22	8.59	1,319.88	160.09	2,302.74	0.00
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	1,068.00	0.00	0.00
b. Other Adjustments								
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	1,068.00	0.00	0.00
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	405.39	1,022.22	8.59	1,319.88	1,228.09	2,302.74	0.00
<b>REVENUES</b>								
5. Cash Received in Current Year	0.00	0.00	0.00	0.00	0.00	1,068.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds								
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	0.00	1,068.00	0.00	0.00
<b>EXPENDITURES</b>								
10. Donor-Authorized Expenditures	0.00	391.11	0.00	0.00	0.00	982.60	0.00	0.02
11. Non Donor-Authorized Expenditures								
12. Total Expenditures (line 10 plus line 11)	0.00	391.11	0.00	0.00	0.00	982.60	0.00	0.02
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (line 4 minus line 10)	0.00	14.28	1,022.22	8.59	1,319.88	245.49	2,302.74	(0.02)

8.59 Adjust Retro Credit Expense Bal in FY2223

2021-22 Unaudited Actuals  
 LOCAL GRANT AWARDS,  
 REVENUES AND EXPENDITURES - ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME:	PROJECT READ	NOAA GRANT	SDCOE Grants	Big Green Grant	North SD County Promise Grant	Coastal Comm Foundation	LGBTQ Grant	Japan Enrichment Grant
RESOURCE CODE:	9010-194	9010-197	9010-200	9010-206	9010-208	9010-212	9010-213	9010-232
REVENUE OBJECT:	8699	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any):								
<b>AWARD</b>								
1. a. Prior Year Restricted Ending Balance	4,564.96	10.78	3,000.00	803.76	2,500.00	9,448.43	0.00	0.00
b. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	4,564.96	10.78	3,000.00	803.76	2,500.00	9,448.43	0.00	0.00
2. a. Current Year Award	0.00	0.00	10,000.00	0.00	0.00	0.00	2,000.00	2,300.00
b. Other Adjustments								
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	10,000.00	0.00	0.00	0.00	2,000.00	2,300.00
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1c, 2c, & 3)	4,564.96	10.78	13,000.00	803.76	2,500.00	9,448.43	2,000.00	2,300.00
<b>REVENUES</b>								
5. Cash Received in Current Year	0.00	0.00	10,000.00	0.00	0.00	0.00	2,000.00	2,300.00
6. Amounts Included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds								
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	10,000.00	0.00	0.00	0.00	2,000.00	2,300.00
<b>EXPENDITURES</b>								
10. Donor-Authorized Expenditures	0.00	0.00	0.00	27.63	2,500.01	3,608.45	1,961.16	2,299.80
11. Non Donor-Authorized Expenditures								
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	27.63	2,500.01	3,608.45	1,961.16	2,299.80
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (line 4 minus line 10)	4,564.96	10.78	13,000.00	776.13	(0.01)	5,839.98	38.84	0.20

2021-22 Unaudited Actuals  
 LOCAL GRANT AWARDS,  
 REVENUES AND EXPENDITURES - ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME:	XQ Grant FY2122	DEVICE REPLACEMENT PLAN	CalSHAPE-Ventilation	CalSHAPE-Plumbing	CalSHAPE-Ventilation 2	ROP	Medi-Cal Billing Option	TOTAL
RESOURCE CODE:	9010-151/155	9010-300	9570-001	9570-002	9570-003	9025	9564	
REVENUE OBJECT:	8699	8699	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any):								
<b>AWARD</b>								
1. a. Prior Year Restricted Ending Balance	1,417,880.59	315,154.07	1,831,647.10	2,571,709.00	0.00	2,544.77	2,327,485.64	5,309,438.24
b. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	1,417,880.59	315,154.07	1,831,647.10	2,571,709.00	0.00	2,544.77	2,327,485.64	5,309,438.24
2. a. Current Year Award	0.00	76,657.57	0.00	0.00	1,283,910.00	0.00	1,334,365.50	4,723,885.84
b. Other Adjustments						0.00		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	76,657.57	0.00	0.00	1,283,910.00	0.00	1,334,365.50	4,723,885.84
3. Required Matching Funds/Other						0.00		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	1,417,880.59	391,811.64	1,831,647.10	2,571,709.00	1,283,910.00	2,544.77	3,661,851.14	10,033,324.08
<b>REVENUES</b> 0.00								
5. Cash Received in Current Year	0.00	76,657.57	0.00	0.00	641,955.00	0.00	1,334,365.50	4,723,885.84
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	641,955.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable								0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	641,955.00	0.00	0.00	0.00
8. Contributed Matching Funds						0.00		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	76,657.57	0.00	0.00	1,283,910.00	0.00	1,334,365.50	4,723,885.84
<b>EXPENDITURES</b> 0.00								
10. Donor-Authorized Expenditures	596,526.78	2,370.79	1,526,884.59	117,151.01	1,207,517.35	0.00	568,555.69	3,635,819.68
11. Non Donor-Authorized Expenditures						0.00		0.00
12. Total Expenditures (line 10 plus line 11)	596,526.78	2,370.79	1,526,884.59	117,151.01	1,207,517.35	0.00	568,555.69	3,635,819.68
<b>RESTRICTED ENDING BALANCE</b> 0.00								
13. Current Year (line 4 minus line 10)	821,353.81	389,440.85	304,762.51	2,454,557.99	76,392.65	2,544.77	3,093,295.45	6,397,504.40

2021-22 Unaudited Actuals  
 LOCAL GRANT AWARDS,  
 REVENUES AND EXPENDITURES - ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME:	Ad Ed Fee Based	Ad Ed Fee Based	Adult Ed Donations	TOTAL
RESOURCE CODE:	0000202	0000000-0000223	0100000	
REVENUE OBJECT:	8699000	866000-8671003		
LOCAL DESCRIPTION (if any):				

<b>AWARD</b>				
1. a. Prior Year Restricted Ending Balance	5,002.05	685,202.76	48,998.09	739,202.90
b. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	5,002.05	685,202.76	48,998.09	739,202.90
2. a. Current Year Award	2,672.04	143,611.78	0.00	146,283.82
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,672.04	143,611.78	0.00	146,283.82
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	7,674.09	828,814.54	48,998.09	885,486.72

<b>REVENUES</b>				
				0.00
5. Cash Received in Current Year	2,672.04	198,971.77	0.00	201,643.81
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	(26,834.06)	0.00	(26,834.06)
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	(26,834.06)	0.00	(26,834.06)
8. Contributed Matching Funds	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	2,672.04	172,137.71	0.00	174,809.75

<b>EXPENDITURES</b>				
				0.00
10. Donor-Authorized Expenditures	1,723.31	196,140.17	17,360.93	215,224.41
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	1,723.31	196,140.17	17,360.93	215,224.41

<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year (line 4 minus line 10)	5,950.78	632,674.37	31,637.16	670,262.31

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

<b>PART I - CURRENT EXPENSE FORMULA</b>	<b>Total Expense for Year (1)</b>	<b>EDP No.</b>	<b>Reductions (See Note 1) (2)</b>	<b>EDP No.</b>	<b>Current Expense of Education (Col 1 - Col 2) (3)</b>	<b>EDP No.</b>	<b>Reductions (Extracted) (See Note 2) (4a)</b>	<b>Reductions (Overrides)* (See Note 2) (4b)</b>	<b>EDP No.</b>	<b>Current Expense- Part II (Col 3 - Col 4) (5)</b>	<b>EDP No.</b>
1000 - Certificated Salaries	134,811,399.08	301	402,713.15	303	134,408,685.93	305	0.00		307	134,408,685.93	309
2000 - Classified Salaries	46,607,559.69	311	1,482,295.67	313	45,125,264.02	315	3,435,320.74		317	41,689,943.28	319
3000 - Employee Benefits	82,335,780.46	321	2,138,557.82	323	80,197,222.64	325	4,907,780.22		327	75,289,442.42	329
4000 - Books, Supplies Equip Replace. (6500)	15,688,520.49	331	391,908.87	333	15,296,611.62	335	1,059,297.51		337	14,237,314.11	339
5000 - Services . . & 7300 - Indirect Costs	38,201,848.70	341	636,602.65	343	37,565,246.05	345	5,670,120.56		347	31,895,125.49	349
<b>TOTAL</b>					312,593,030.26	365			<b>TOTAL</b>	297,520,511.23	369

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

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	174,004,956.41	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 . . . . .	2,464,235.35	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) . . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS . . . . .	171,540,721.06	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. . . . .		
	57.66%	
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) . . . . .	57.66%	
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) . . . . .	297,520,511.23	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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


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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	265,528,368.00	10,934,342.00	276,462,710.00		59,636,319.00	216,826,391.00	57,500,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	40,510,000.00	(1,415,000.00)	39,095,000.00		4,000,596.00	35,094,404.00	3,500,000.00
Leases Payable	181,049.00		181,049.00		181,049.00	0.00	0.00
Lease Revenue Bonds Payable		320,811.00	320,811.00		182,994.00	137,817.00	137,817.00
Other General Long-Term Debt	6,983,011.00	24,492.00	7,007,503.00		3,538,135.00	3,469,368.00	3,469,368.00
Net Pension Liability	287,043,809.00	(136,058,178.00)	150,985,631.00			150,985,631.00	
Total/Net OPEB Liability	39,355,149.00	(5,445,910.00)	33,909,239.00		6,018,134.00	27,891,105.00	
Compensated Absences Payable	2,403,890.00	(886,270.00)	1,517,620.00	43,931.00		1,561,551.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	642,005,276.00	(132,525,713.00)	509,479,563.00	43,931.00	73,557,227.00	435,966,267.00	64,607,185.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	323,716,844.80
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	33,269,885.27
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	137,271.84
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,678,998.15
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	376,492.78
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	3,480,683.54
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	106,050.96



9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,779,497.27
D. Plus additional MOE expenditures:				1000-7143, 7300-7439
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				282,667,462.26
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				17,309.27
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,330.41

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.)	256,865,775.00	14,780.76
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)	256,865,775.00	14,780.76
B. Required effort (Line A.2 times 90%)	231,179,197.50	13,302.68
C. Current year expenditures (Line I.E and Line II.B)	282,667,462.26	16,330.41
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b>	<b>2021-22 Actual</b>			<b>2022-23 Actual</b>		
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	152,562,718.04		152,562,718.04			157,058,527.75
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	18,050.61		18,050.61			17,277.38
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2021-22</b>			<b>Adjustments to 2022-23</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b>	<b>2022-23 P2 Report</b>			<b>2023-24 P2 Estimate</b>		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	17,277.38		17,277.38	17,206.62		17,206.62
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)			17,277.38			17,206.62
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2022-23 Actual</b>			<b>2023-24 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	433,236.32		433,236.32	439,539.00		439,539.00
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)	82,832,369.43		82,832,369.43	87,795,915.00		87,795,915.00
5. Unsecured Roll Taxes (Object 8042)	2,615,781.46		2,615,781.46	2,323,957.00		2,323,957.00
6. Prior Years' Taxes (Object 8043)	(145,713.10)		(145,713.10)	(41,086.00)		(41,086.00)
7. Supplemental Taxes (Object 8044)	5,431,583.30		5,431,583.30	3,847,128.00		3,847,128.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	260,566.00		260,566.00	(114,615.00)		(114,615.00)

	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)	7,852,443.72		7,852,443.72	5,245,885.00		5,245,885.00
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)	99,280,267.13	0.00	99,280,267.13	99,496,723.00	0.00	99,496,723.00
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)	99,280,267.13	0.00	99,280,267.13	99,496,723.00	0.00	99,496,723.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,522,277.65			2,975,039.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	10,774,251.37		10,774,251.37	9,907,589.00		9,907,589.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	10,774,251.37	0.00	13,296,529.02	9,907,589.00	0.00	12,882,628.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	157,893,913.00		157,893,913.00	166,869,029.00		166,869,029.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(762,249.41)		(762,249.41)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	157,131,663.59	0.00	157,131,663.59	166,869,029.00	0.00	166,869,029.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	381,636,884.81		381,636,884.81	346,473,646.00		346,473,646.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(1,470,153.99)		(1,470,153.99)	635,000.00		635,000.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2022-23 Actual</b>			<b>2023-24 Budget</b>		
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			152,562,718.04			157,058,527.75
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9572			0.9959
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			157,058,527.75			163,359,395.49
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			99,280,267.13			99,496,723.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			2,073,285.60			2,064,794.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			71,074,789.64			76,745,300.49
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			71,074,789.64			76,745,300.49
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])			(1,470,153.99)			323,600.86
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			97,810,113.14			99,820,323.86
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)			72,544,943.63			76,421,699.62
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			97,810,113.14			
b. State Subventions (Line D8)			72,544,943.63			
c. Less: Excluded Appropriations (Line C23)			13,296,529.02			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			157,058,527.75			
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4)			0.00			
<b>SUMMARY</b>						
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			157,058,527.75			163,359,395.49
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			157,058,527.75			

	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.						
Ana Machado _____				760-726-2170		
Gann Contact Person				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) 8,705,900.03
- 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) 253,636,989.93

**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) 3.43%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 9,849,378.20
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 2,421,167.71



3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	60,400.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,015,733.40
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	13,346,679.31
9. Carry-Forward Adjustment (Part IV, Line F)	(806,064.67)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,540,614.64
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	204,130,312.94
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	39,196,592.79
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	24,834,537.46
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,481,509.15
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	131,566.05
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	108,920.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	730,718.99
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)	3,094,583.01
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)	204,947.03
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)	28,597,485.29
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,842,482.24
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,707,683.61
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)	6,903,803.03
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)	315,965,141.59
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	4.22%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	3.97%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	13,346,679.31
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(661,032.44)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.27%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.27%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.27%) times Part III, Line B19); zero if positive	(806,064.67)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(806,064.67)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	3.97%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-403032.34) is applied to the current year calculation and the remainder (\$-403032.33) is deferred to one or more future years:	4.10%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-268688.22) is applied to the current year calculation and the remainder (\$-537376.45) is deferred to one or more future years:	4.14%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(806,064.67)

Approved indirect cost rate: 4.27%  
Highest rate used in any program: 4.27%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	6,542,477.78	279,363.80	4.27%
01	3010	4,502,506.83	192,256.85	4.27%
01	3182	550,417.06	23,502.80	4.27%
01	3212	12,506,858.92	531,828.08	4.25%
01	3213	4,466,764.63	190,635.00	4.27%
01	3305	266,395.14	11,375.07	4.27%
01	3308	95,380.26	4,072.74	4.27%
01	3310	4,206,682.17	179,625.33	4.27%
01	3311	66,432.34	2,836.66	4.27%
01	3315	162,496.40	6,938.60	4.27%
01	3327	232,950.99	9,947.01	4.27%
01	3345	485.50	20.73	4.27%
01	3550	97,042.10	3,009.24	3.10%
01	4035	352,603.40	15,056.16	4.27%
01	4127	452,591.37	19,325.65	4.27%
01	4201	31,895.00	1,361.91	4.27%
01	4203	519,123.60	22,166.57	4.27%
01	6054	79,089.85	3,377.13	4.27%
01	6266	472,143.80	8,897.00	1.88%
01	6332	868,015.53	37,064.26	4.27%
01	6387	111,035.57	4,740.87	4.27%
01	6388	170,266.70	6,826.25	4.01%
01	6500	49,913,920.40	2,131,324.09	4.27%
01	6520	273,947.44	11,697.56	4.27%
01	6536	338,924.30	14,472.03	4.27%
01	6537	1,468,649.17	62,711.32	4.27%
01	6546	601,446.37	25,681.09	4.27%
01	6762	2,156,872.00	92,098.43	4.27%
01	8150	9,219,789.54	393,683.00	4.27%
01	9010	6,879,917.14	167,055.56	2.43%
11	3410	253,272.27	10,814.73	4.27%
11	6371	32,236.35	1,376.49	4.27%
11	6391	2,702,833.64	115,351.21	4.27%
11	9010	38,912.88	1,661.58	4.27%
13	5310	6,523,224.41	127,266.23	1.95%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,434,645.07	1,434,645.07
2. State Lottery Revenue	8560	3,645,399.06		1,830,346.65	5,475,745.71
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,645,399.06	0.00	3,264,991.72	6,910,390.78
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	3,173,936.00		0.00	3,173,936.00
4. Books and Supplies	4000-4999	0.00		212,896.37	212,896.37
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			674.54	674.54
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			415,539.84	415,539.84
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,173,936.00	0.00	629,110.75	3,803,046.75
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	471,463.06	0.00	2,635,880.97	3,107,344.03
<b>D. COMMENTS:</b>					
The district adopts the use of online instructional materials and uses its printshop to print some of the materials utilize in the classrooms.					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	143,923,188.41	60,697,231.15	204,620,419.56	10,562,870.32		215,183,289.88
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	5,457,014.08	2,096,008.96	7,553,023.04	389,900.50		7,942,923.54
3300	Independent Study Centers	1,048,608.58	303,158.25	1,351,766.83	69,780.61		1,421,547.44
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	3,152,558.45	1,191,592.31	4,344,150.76	224,252.80		4,568,403.56
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	6,153,105.02	590,751.22	6,743,856.24	348,129.86		7,091,986.10
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	65,871,455.47	9,763,687.68	75,635,143.15	3,904,420.73		79,539,563.88
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	3,429,289.22	284,927.38	3,714,216.60	191,734.47		3,905,951.07
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	138,055.64	0.00	138,055.64	7,126.68		145,182.32
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					13,377.22	13,377.22
----	Enterprise					108,920.00	108,920.00
----	Facilities Acquisition & Construction					1,604,315.08	1,604,315.08
----	Other Outgo					1,653,730.35	1,653,730.35
<b>Other Funds ----</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	801,818.53		801,818.53
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(264,164.18)		(264,164.18)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	229,173,274.87	74,927,356.95	304,100,631.82	16,235,870.32	3,380,342.65	323,716,844.79

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	140,808,421.67	138,386.43	0.00	38,500.00	428,037.95	1,558.00	2,504,535.67			3,748.69	0.00	143,923,188.41
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	2,995,122.16	307,603.01	449,265.37	861,282.48	540,710.28	0.00	2,241.73			300,789.05	0.00	5,457,014.08
3300	Independent Study Centers	1,022,933.15	0.00	0.00	25,541.30	91.46	0.00	0.00			42.67	0.00	1,048,608.58
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	2,688,029.87	304,849.07	14,936.84	28,875.71	114,779.88	0.00	0.00			1,087.08	0.00	3,152,558.45
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4830	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	3,107,947.60	2,504,750.82	217,661.12	159.12	321,693.96	892.40	0.00			0.00	0.00	6,153,105.02
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	51,621,305.87	1,319,782.72	94,243.90	934,801.79	6,866,314.38	4,500,779.56	0.00			534,227.25	0.00	65,871,455.47
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	3,216,065.42	93,512.06	22,680.24	82,260.66	8,446.31	0.00	6,162.73	0.00	0.00	161.80	0.00	3,429,289.22
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		138,055.64	0.00	0.00	0.00	138,055.64
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		205,459,825.74	4,668,884.11	798,787.47	1,971,421.06	8,280,074.22	4,503,229.96	2,512,940.13	138,055.64	0.00	840,056.54	0.00	229,173,274.87

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
2022-23  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	32,479,546.91	25,043,205.39	3,174,478.85	60,697,231.15
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	1,368,086.46	727,922.50	0.00	2,096,008.96
3300	Independent Study Centers	261,002.19	42,156.06	0.00	303,158.25
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	641,267.87	550,324.44	0.00	1,191,592.31
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	510,404.27	80,346.95	0.00	590,751.22
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	6,545,717.30	3,208,034.61	9,935.77	9,763,687.68
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	284,927.38	0.00	0.00	284,927.38
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>		<b>42,090,952.38</b>	<b>29,651,989.95</b>	<b>3,184,414.62</b>	<b>74,927,356.95</b>

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

<b>A.</b>	<b>Central Administration Costs in General Fund and Charter Schools Funds</b>	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	730,718.99
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	60,400.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	12,967,735.01
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,741,180.50
5	Total Central Administration Costs in General Fund and Charter Schools Funds	16,500,034.50
<b>B.</b>	<b>Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	229,173,274.87
2	Total Allocated Costs (from Form PCR, Column 2, Total)	74,927,356.95
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	304,100,631.82
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,707,683.61
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	11,824,878.94
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	15,532,562.55
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	319,633,194.37
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	5.16%



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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	13,377.22				13,377.22
Enterprise (Objects 1000-5999, 6400-6920)		108,920.00			108,920.00
Facilities Acquisition & Construction (Objects 1000-6700)			1,604,315.08		1,604,315.08
Other Outgo (Objects 1000 - 7999)				1,653,730.35	1,653,730.35
<b>Total Other Costs</b>	13,377.22	108,920.00	1,604,315.08	1,653,730.35	3,380,342.65

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	5,457,481.79	4,640,700.10	21,670,159.64	10,322,610.85	29,651,989.96	0.00	3,184,414.62
<b>B. Enter Allocation Factor(s) by Goal:</b> <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	895.98	895.98	895.98	895.98	1,200.00		639.00
3100 Alternative Schools							
3200 Continuation Schools	37.74	37.74	37.74	37.74	34.88		
3300 Independent Study Centers	7.20	7.20	7.20	7.20	2.02		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	17.69	17.69	17.69	17.69	26.37		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	14.08	14.08	14.08	14.08	3.85		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	180.57	180.57	180.57	180.57	153.72		2.00
6000 ROC/P							
<b>Other Goals</b>							
7110 Nonagency - Educational	7.86	7.86	7.86	7.86			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	1,161.12	1,161.12	1,161.12	1,161.12	1,420.84	0.00	641.00

Unaudited Actuals  
2022-23  
General Fund  
Special Education Revenue Allocations  
Setup

Current LEA:	37-68452-0000000 Vista Unified	
Selected SELPA:	PP	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
PP	North Coastal Consortium	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	10,750.50	0.00	0.00	(264,164.18)				
Other Sources/Uses Detail					129,755.09	0.00		
Fund Reconciliation							381,024.10	2,969,004.13
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	8,495.20
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	1,162.58	0.00	136,897.95	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	153,577.18
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(133,083.09)	127,266.23	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							157,356.15	165,915.75
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							593.72	734.19
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	9.34
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	584.38
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	504,532.31		
Fund Reconciliation							2,262,811.13	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					504,532.31	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	121,170.01	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							895.64	77,288.99
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	129,755.09		
Fund Reconciliation							572,928.42	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	133,083.09	(133,083.09)	264,164.18	(264,164.18)	634,287.40	634,287.40	3,375,609.16	3,375,609.16

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									3,669.00
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	4,303,962.61	0.00	0.00	0.00	1,271,969.77	19,965,504.91		25,541,437.29
2000-2999	Classified Salaries	1,097,676.97	0.00	0.00	0.00	579,761.20	11,866,432.62		13,543,870.79
3000-3999	Employee Benefits	2,385,704.98	0.00	0.00	0.00	831,381.11	14,664,519.10		17,881,605.19
4000-4999	Books and Supplies	228,894.34	0.00	0.00	0.00	18,680.57	873,647.78		1,121,222.69
5000-5999	Services and Other Operating Expenditures	841,147.01	0.00	0.00	0.00	9,261.31	6,871,150.01		7,721,558.33
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	61,761.18		61,761.18
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	182,994.78		182,994.78
	<b>Total Direct Costs</b>	<b>8,857,385.91</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,711,053.96</b>	<b>54,486,010.38</b>	<b>0.00</b>	<b>66,054,450.25</b>
7310	Transfers of Indirect Costs	2,437,972.60	0.00	0.00	0.00	11,032.07	11,697.56		2,460,702.23
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	9,763,687.59							9,763,687.59
	<b>Total Indirect Costs and PCR Allocations</b>	<b>12,201,660.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,032.07</b>	<b>11,697.56</b>	<b>0.00</b>	<b>12,224,389.82</b>
	<b>TOTAL COSTS</b>	<b>21,059,046.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,722,086.03</b>	<b>54,497,707.94</b>	<b>0.00</b>	<b>78,278,840.07</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	38,151.00	0.00	0.00	0.00	67,160.01	401.00		105,712.01
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	397,728.38	2,463,491.52		2,861,219.90
3000-3999	Employee Benefits	28,281.34	0.00	0.00	0.00	214,773.10	1,342,316.81		1,585,371.25
4000-4999	Books and Supplies	4,068.24	0.00	0.00	0.00	15,639.74	39,882.79		59,590.77
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	8,796.31	1,167,806.64		1,176,602.95
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	11,910.28		11,910.28
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
	<b>Total Direct Costs</b>	<b>70,500.58</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>704,097.54</b>	<b>5,025,809.04</b>	<b>0.00</b>	<b>5,800,407.16</b>
7310	Transfers of Indirect Costs	203,784.07	0.00	0.00	0.00	11,032.07	0.00		214,816.14
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>203,784.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,032.07</b>	<b>0.00</b>	<b>0.00</b>	<b>214,816.14</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>274,284.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>715,129.61</b>	<b>5,025,809.04</b>	<b>0.00</b>	<b>6,015,223.30</b>
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
	<b>TOTAL COSTS</b>								<b>6,015,223.30</b>
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	4,265,811.61	0.00	0.00	0.00	1,204,809.76	19,965,103.91		25,435,725.28



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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	1,097,676.97	0.00	0.00	0.00	182,032.82	9,402,941.10		10,682,650.89
3000-3999	Employee Benefits	2,357,423.64	0.00	0.00	0.00	616,608.01	13,322,202.29		16,296,233.94
4000-4999	Books and Supplies	224,826.10	0.00	0.00	0.00	3,040.83	833,764.99		1,061,631.92
5000-5999	Services and Other Operating Expenditures	841,147.01	0.00	0.00	0.00	465.00	5,703,343.37		6,544,955.38
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	49,850.90		49,850.90
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	182,994.78		182,994.78
	Total Direct Costs	8,786,885.33	0.00	0.00	0.00	2,006,956.42	49,460,201.34	0.00	60,254,043.09
7310	Transfers of Indirect Costs	2,234,188.53	0.00	0.00	0.00	0.00	11,697.56		2,245,886.09
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	9,763,687.59							9,763,687.59
	Total Indirect Costs and PCR Allocations	11,997,876.12	0.00	0.00	0.00	0.00	11,697.56	0.00	12,009,573.68
	TOTAL BEFORE OBJECT 8980	20,784,761.45	0.00	0.00	0.00	2,006,956.42	49,471,898.90	0.00	72,263,616.77
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								72,263,616.77
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	37.20	0.00	0.00	0.00	91,085.60	936.84		92,059.64
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	6,681.35	2,457,203.21		2,463,884.56
3000-3999	Employee Benefits	26,356.92	0.00	0.00	0.00	46,845.27	1,410,633.30		1,483,835.49
4000-4999	Books and Supplies	3,516.33	0.00	0.00	0.00	2,661.97	508,184.71		514,363.01
5000-5999	Services and Other Operating Expenditures	1,009.02	0.00	0.00	0.00	0.00	473,025.54		474,034.56
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	7,143.42		7,143.42
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	182,994.78		182,994.78
	Total Direct Costs	30,919.47	0.00	0.00	0.00	147,274.19	5,040,121.80	0.00	5,218,315.46
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	30,919.47	0.00	0.00	0.00	147,274.19	5,040,121.80	0.00	5,218,315.46
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)								37,445,278.26
	TOTAL COSTS								42,663,593.72

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

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

<b>2021-22 Expenditures</b>		<b>A. State and Local</b>	<b>B. Local Only</b>
1.	Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	67,401,110.05	37,777,726.72
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)	67,401,110.05	37,777,726.72
<b>C. Unduplicated Pupil Count</b>			
1.	Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	3,500.00	
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)		3,500.00

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

**SELPA:** North Coastal Consortium (PP)

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:

	<b>State and Local</b>	<b>Local Only</b>
1	519,946.71	519,946.71
2	628,511.64	628,511.64
Total exempt reductions	<u>1,148,458.35</u>	<u>1,148,458.35</u>

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

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

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

**SELPA: North Coastal Consortium (PP)**

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

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3305 and 3310)	_____		
Increase in funding (if difference is positive)	0.00		
	<u>0.00</u>		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
	<u>0.00</u>		
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)		
	<u>0.00</u>		

**If (b) is greater than (a).**

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

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

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

**If (b) is less than (a).**

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

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

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

SECTION 3

Column A      Column B      Column C

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

SELPA: North Coastal Consortium (PP)

	<b>Actual Expenditures (LE-CY Worksheet) FY 2022-23</b>	<b>Actual Expenditures Comparison Year FY 2021-22</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	78,278,840.07		
b. Less: Expenditures paid from federal sources	6,015,223.30		
c. Expenditures paid from state and local sources	72,263,616.77	67,401,110.05	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		67,401,110.05	
Less: Exempt reduction(s) for SECTION 1		1,148,458.35	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	<u>72,263,616.77</u>	<u>66,252,651.70</u>	<u>6,010,965.07</u>

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.

	<b>Actual FY 2022-23</b>	<b>Comparison Year FY 2021-22</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	78,278,840.07		
b. Less: Expenditures paid from federal sources	6,015,223.30		
c. Expenditures paid from state and local sources	72,263,616.77	67,401,110.05	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		67,401,110.05	
Less: Exempt reduction(s) from SECTION 1		1,148,458.35	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	<u>72,263,616.77</u>	<u>66,252,651.70</u>	
d. Special education unduplicated pupil count	3,669.00	3,500.00	
e. Per capita state and local expenditures (A2c/A2d)	<u>19,695.73</u>	<u>18,929.33</u>	<u>766.40</u>

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**

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

SELPA: **North Coastal Consortium (PP)**

	FY 2022-23	FY 2019-20	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	42,663,593.72	40,168,464.81	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		40,168,464.81	
Less: Exempt reduction(s) from SECTION 1		1,148,458.35	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	42,663,593.72	39,020,006.46	3,643,587.26

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

	Actual FY 2022-23	Comparison Year FY 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	42,663,593.72	40,168,464.81	
Add/Less: Adjustments required for MOE calculation		1,148,458.35	
Comparison year's expenditures, adjusted for MOE		41,316,923.16	
Less: Exempt reduction(s) from SECTION 1		1,148,458.35	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	42,663,593.72	40,168,464.81	
b. Special education unduplicated pupil count	3,669.00	3,254.00	
c. Per capita local expenditures(B2a/ B2b)	11,628.13	12,344.33	(716.21)

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.

Ana Machado  
\_\_\_\_\_  
Contact Name  
Exec. Director, Fiscal Services  
\_\_\_\_\_  
Title

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SELPA: North Coastal Consortium (PP)

Object Code	Description	San Diego County Office of Education (PP00)	Cardiff Elementary (PP02)	Carlsbad Unified (PP03)	Del Mar Union Elementary (PP04)	Encinitas Union Elementary (PP05)	Fallbrook Union Elementary (PP06)
<b>TOTAL EXPENDITURES - All Sources</b>							
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
<b>EXPENDITURES - Paid from State and Local Sources</b>							
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
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: North Coastal Consortium (PP)

Object Code	Description	San Diego County Office of Education (PP00)	Cardiff Elementary (PP02)	Carlsbad Unified (PP03)	Del Mar Union Elementary (PP04)	Encinitas Union Elementary (PP05)	Fallbrook Union Elementary (PP06)
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
<b>UNDUPLICATED PUPIL COUNT</b>							

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



SELPA: North Coastal Consortium (PP)

Object Code	Description	Fallbrook Union High (PP07)	Oceanside Unified (PP08)	Rancho Santa Fe Elementary (PP09)	San Dieguito Union High (PP10)	San Marcos Unified (PP11)	Solana Beach Elementary (PP12)
<b>TOTAL EXPENDITURES - All Sources</b>							
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
<b>EXPENDITURES - Paid from State and Local Sources</b>							
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
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: North Coastal Consortium (PP)

Object Code	Description	Fallbrook Union High (PP07)	Oceanside Unified (PP08)	Rancho Santa Fe Elementary (PP09)	San Dieguito Union High (PP10)	San Marcos Unified (PP11)	Solana Beach Elementary (PP12)
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
<b>UNDUPLICATED PUPIL COUNT</b>							

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

SELPA: North Coastal Consortium (PP)

Object Code	Description	Vista Unified (PP13)	Vallecitos Elementary (PP14)	Bonsall Unified (PP15)	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	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
<b>EXPENDITURES - Paid from State and Local Sources</b>						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	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
<b>EXPENDITURES - Paid from Local Sources</b>						
1000-1999	Certificated Salaries					0.00

SELPA: North Coastal Consortium (PP)

Object Code	Description	Vista Unified (PP13)	Vallecitos Elementary (PP14)	Bonsall Unified (PP15)	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
<b>UNDUPLICATED PUPIL COUNT</b>						0.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								3,669.00
	<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	5,324,672.00	0.00	0.00	0.00	1,235,093.00	21,567,370.00		28,127,135.00
2000-2999	Classified Salaries	1,099,596.00	0.00	0.00	0.00	662,240.00	15,344,394.00		17,106,230.00
3000-3999	Employee Benefits	2,711,931.00	0.00	0.00	0.00	906,301.00	18,124,246.00		21,742,478.00
4000-4999	Books and Supplies	110,266.00	0.00	0.00	0.00	1,899.00	1,164,835.00		1,277,000.00
5000-5999	Services and Other Operating Expenditures	1,060,796.00	0.00	0.00	0.00	2,273.00	6,357,121.00		7,420,190.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	12,000.00		12,000.00
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	10,307,261.00	0.00	0.00	0.00	2,807,806.00	62,569,966.00	0.00	75,685,033.00
7310	Transfers of Indirect Costs	2,405,196.00	0.00	0.00	0.00	7,266.00	12,117.00		2,424,579.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,405,196.00	0.00	0.00	0.00	7,266.00	12,117.00	0.00	2,424,579.00
	TOTAL COSTS	12,712,457.00	0.00	0.00	0.00	2,815,072.00	62,582,083.00	0.00	78,109,612.00
	<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>								
1000-1999	Certificated Salaries	5,268,264.00	0.00	0.00	0.00	1,231,070.00	21,551,280.00		28,050,614.00
2000-2999	Classified Salaries	1,099,596.00	0.00	0.00	0.00	242,961.00	12,722,008.00		14,064,565.00
3000-3999	Employee Benefits	2,702,008.00	0.00	0.00	0.00	677,082.00	16,328,552.00		19,707,642.00
4000-4999	Books and Supplies	101,766.00	0.00	0.00	0.00	1,450.00	1,128,801.00		1,232,017.00
5000-5999	Services and Other Operating Expenditures	1,055,796.00	0.00	0.00	0.00	953.00	6,097,527.00		7,154,276.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	12,000.00		12,000.00
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	10,227,430.00	0.00	0.00	0.00	2,153,516.00	57,840,168.00	0.00	70,221,114.00
7310	Transfers of Indirect Costs	2,190,830.00	0.00	0.00	0.00	0.00	12,117.00		2,202,947.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,190,830.00	0.00	0.00	0.00	0.00	12,117.00	0.00	2,202,947.00
	TOTAL BEFORE OBJECT 8980	12,418,260.00	0.00	0.00	0.00	2,153,516.00	57,852,285.00	0.00	72,424,061.00
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								72,424,061.00
	<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>								

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

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	232,100.00	0.00	0.00	0.00	93,933.00	33,928.00		359,961.00	
2000-2999	Classified Salaries	58,839.00	0.00	0.00	0.00	0.00	2,711,424.00		2,770,263.00	
3000-3999	Employee Benefits	93,539.00	0.00	0.00	0.00	32,084.00	1,605,568.00		1,731,191.00	
4000-4999	Books and Supplies	657.00	0.00	0.00	0.00	1,000.00	959,581.00		961,238.00	
5000-5999	Services and Other Operating Expenditures	3,728.00	0.00	0.00	0.00	488.00	552,661.00		556,877.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	388,863.00	0.00	0.00	0.00	127,505.00	5,863,162.00	0.00	6,379,530.00	
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	388,863.00	0.00	0.00	0.00	127,505.00	5,863,162.00	0.00	6,379,530.00	
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)									43,752,919.00
	TOTAL COSTS									50,132,449.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									3,669.00
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	4,303,962.61	0.00	0.00	0.00	1,271,969.77	19,965,504.91	0.00		25,541,437.29
2000-2999	Classified Salaries	1,097,676.97	0.00	0.00	0.00	579,761.20	11,866,432.62	0.00		13,543,870.79
3000-3999	Employee Benefits	2,385,704.98	0.00	0.00	0.00	831,381.11	14,664,519.10	0.00		17,881,605.19
4000-4999	Books and Supplies	228,894.34	0.00	0.00	0.00	18,680.57	873,647.78	0.00		1,121,222.69
5000-5999	Services and Other Operating Expenditures	841,147.01	0.00	0.00	0.00	9,261.31	6,871,150.01	0.00		7,721,558.33
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	61,761.18	0.00		61,761.18
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	182,994.78	0.00		182,994.78
	Total Direct Costs	8,857,385.91	0.00	0.00	0.00	2,711,053.96	54,486,010.38	0.00	0.00	66,054,450.25
7310	Transfers of Indirect Costs	2,437,972.60	0.00	0.00	0.00	11,032.07	11,697.56	0.00		2,460,702.23
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)	9,763,687.59								9,763,687.59
	Total Indirect Costs	2,437,972.60	0.00	0.00	0.00	11,032.07	11,697.56	0.00	0.00	2,460,702.23
	<b>TOTAL COSTS</b>	<b>11,295,358.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,722,086.03</b>	<b>54,497,707.94</b>	<b>0.00</b>	<b>0.00</b>	<b>68,515,152.48</b>
	<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	38,151.00	0.00	0.00	0.00	67,160.01	401.00	0.00		105,712.01
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	397,728.38	2,463,491.52	0.00		2,861,219.90
3000-3999	Employee Benefits	28,281.34	0.00	0.00	0.00	214,773.10	1,342,316.81	0.00		1,585,371.25
4000-4999	Books and Supplies	4,068.24	0.00	0.00	0.00	15,639.74	39,882.79	0.00		59,590.77
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	8,796.31	1,167,806.64	0.00		1,176,602.95
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	11,910.28	0.00		11,910.28
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	70,500.58	0.00	0.00	0.00	704,097.54	5,025,809.04	0.00	0.00	5,800,407.16
7310	Transfers of Indirect Costs	203,784.07	0.00	0.00	0.00	11,032.07	0.00	0.00		214,816.14
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	203,784.07	0.00	0.00	0.00	11,032.07	0.00	0.00	0.00	214,816.14
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>274,284.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>715,129.61</b>	<b>5,025,809.04</b>	<b>0.00</b>	<b>0.00</b>	<b>6,015,223.30</b>
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
	<b>TOTAL COSTS</b>									<b>6,015,223.30</b>

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	4,265,811.61	0.00	0.00	0.00	1,204,809.76	19,965,103.91	0.00		25,435,725.28
2000-2999	Classified Salaries	1,097,676.97	0.00	0.00	0.00	182,032.82	9,402,941.10	0.00		10,682,650.89
3000-3999	Employee Benefits	2,357,423.64	0.00	0.00	0.00	616,608.01	13,322,202.29	0.00		16,296,233.94
4000-4999	Books and Supplies	224,826.10	0.00	0.00	0.00	3,040.83	833,764.99	0.00		1,061,631.92
5000-5999	Services and Other Operating Expenditures	841,147.01	0.00	0.00	0.00	465.00	5,703,343.37	0.00		6,544,955.38
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	49,850.90	0.00		49,850.90
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	182,994.78	0.00		182,994.78
	Total Direct Costs	8,786,885.33	0.00	0.00	0.00	2,006,956.42	49,460,201.34	0.00	0.00	60,254,043.09
7310	Transfers of Indirect Costs	2,234,188.53	0.00	0.00	0.00	0.00	11,697.56	0.00		2,245,886.09
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)	9,763,687.59								9,763,687.59
	Total Indirect Costs	2,234,188.53	0.00	0.00	0.00	0.00	11,697.56	0.00	0.00	2,245,886.09
	TOTAL BEFORE OBJECT 8980	11,021,073.86	0.00	0.00	0.00	2,006,956.42	49,471,898.90	0.00	0.00	62,499,929.18
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									62,499,929.18
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	37.20	0.00	0.00	0.00	91,085.60	936.84	0.00		92,059.64
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	6,681.35	2,457,203.21	0.00		2,463,884.56
3000-3999	Employee Benefits	26,356.92	0.00	0.00	0.00	46,845.27	1,410,633.30	0.00		1,483,835.49
4000-4999	Books and Supplies	3,516.33	0.00	0.00	0.00	2,661.97	508,184.71	0.00		514,363.01
5000-5999	Services and Other Operating Expenditures	1,009.02	0.00	0.00	0.00	0.00	473,025.54	0.00		474,034.56
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	7,143.42	0.00		7,143.42
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	182,994.78	0.00		182,994.78
	Total Direct Costs	30,919.47	0.00	0.00	0.00	147,274.19	5,040,121.80	0.00	0.00	5,218,315.46
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	30,919.47	0.00	0.00	0.00	147,274.19	5,040,121.80	0.00	0.00	5,218,315.46



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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									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)									37,445,278.26
	TOTAL COSTS									42,663,593.72

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

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

**SELPA:** North Coastal Consortium (PP)

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This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 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.

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**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

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

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

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

**SELPA: North Coastal Consortium (PP)**

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

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

**If (b) is greater than (a).**

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

**If (b) is less than (a).**

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

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


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

SELPA: North Coastal Consortium (PP)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts (LB-B Worksheet) FY 2023-24</b>	<b>Actual Expenditures Comparison Year FY 2022-23</b>	<b>Difference  (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	78,109,612.00		
b. Less: Expenditures paid from federal sources	5,685,551.00		
c. Expenditures paid from state and local sources	72,424,061.00	70,508,282.92	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(10,690,225.07)	
Comparison year's expenditures, adjusted for MOE calculation		59,818,057.85	
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	72,424,061.00	59,818,057.85	12,606,003.15
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.			
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	78,109,612.00		
b. Less: Expenditures paid from federal sources	5,685,551.00		
c. Expenditures paid from state and local sources	72,424,061.00	70,508,282.92	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(10,690,225.07)	
Comparison year's expenditures, adjusted for MOE calculation		59,818,057.85	
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	72,424,061.00	59,818,057.85	
d. Special education unduplicated pupil count	3,669.00	3,500.00	
e. Per capita state and local expenditures (A2c/A2d)	19,739.46	17,090.87	2,648.58
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

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

SELPA: North Coastal Consortium (PP)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Budget</b>	<b>Comparison</b>	
	<b>FY 2023-24</b>	<b>Year</b>	
		<b>FY2022-23</b>	<b>Difference</b>
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	50,132,449.00	43,478,436.54	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		43,478,436.54	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	50,132,449.00	43,478,436.54	6,654,012.46
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.			

	<b>Budget</b>	<b>Comparison</b>	
	<b>FY 2023-24</b>	<b>Year</b>	
		<b>FY 2022-23</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	50,132,449.00	43,478,436.54	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		43,478,436.54	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	50,132,449.00	43,478,436.54	
b. Special education unduplicated pupil count	3,669.00	3,500.00	
c. Per capita local expenditures (B2a/B2b)	13,663.79	12,422.41	1,241.38
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.			

Ana Machado  
\_\_\_\_\_  
Contact Name  
Exec. Director, Fiscal Services  
\_\_\_\_\_  
Title

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anamachado@vistausd.org  
\_\_\_\_\_  
Email Address

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

SELPA: North Coastal Consortium (PP)

Object Code	Description	San Diego County Office of Education (PP00)	Cardiff Elementary (PP02)	Carlsbad Unified (PP03)	Del Mar Union Elementary (PP04)	Encinitas Union Elementary (PP05)	Fallbrook Union Elementary (PP06)
<b>TOTAL BUDGET - All Sources</b>							
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
<b>BUDGET - State and Local Sources</b>							
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
<b>BUDGET - Local Sources</b>							

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

SELPA: North Coastal Consortium (PP)

Object Code	Description	San Diego County Office of Education (PP00)	Cardiff Elementary (PP02)	Carlsbad Unified (PP03)	Del Mar Union Elementary (PP04)	Encinitas Union Elementary (PP05)	Fallbrook Union Elementary (PP06)
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
<b>UNDUPLICATED PUPIL COUNT</b>							

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

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

SELPA: North Coastal Consortium (PP)

Object Code	Description	Fallbrook Union High (PP07)	Oceanside Unified (PP08)	Rancho Santa Fe Elementary (PP09)	San Dieguito Union High (PP10)	San Marcos Unified (PP11)	Solana Beach Elementary (PP12)
<b>TOTAL BUDGET - All Sources</b>							
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
<b>BUDGET - State and Local Sources</b>							
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
<b>BUDGET - Local Sources</b>							



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

SELPA: North Coastal Consortium (PP)

Object Code	Description	Fallbrook Union High (PP07)	Oceanside Unified (PP08)	Rancho Santa Fe Elementary (PP09)	San Dieguito Union High (PP10)	San Marcos Unified (PP11)	Solana Beach Elementary (PP12)
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
<b>UNDUPLICATED PUPIL COUNT</b>							

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

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

SELPA: North Coastal Consortium (PP)

Object Code	Description	Vista Unified (PP13)	Vallecitos Elementary (PP14)	Bonsall Unified (PP15)	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	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
<b>BUDGET - State and Local Sources</b>						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	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

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

SELPA: North Coastal Consortium (PP)

Object Code	Description	Vista Unified (PP13)	Vallecitos Elementary (PP14)	Bonsall Unified (PP15)	Adjustments*	Total
<b>BUDGET - Local Sources</b>						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	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
<b>UNDUPLICATED PUPIL COUNT</b>						
						0.00

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