CUPERTINO UNION
SCHOOL DISTRICT

2022-2023
Unaudited Actuals
Financial & SACS Report

BOARD OF EDUCATION

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DISTRICT PRIORITIES

1. **Academic Excellence**
   Support each child in demonstrating the skills, competencies and characteristics embedded in the District's Strategic Plan and the CUSD Portrait of a Learner. Provide the resources to support students physical fitness by supporting the Whole Child and fostering engaging, positive, safe learning environments.
2. **Stakeholder Engagement and Involvement**
   Actively engage all Stakeholders (staff, students, families, community) in supporting the implementation of the CUSD Strategic Plan and bringing our plan to life across our community.
3. **District Sustainability**
   Develop a long-term fiscal plan that sustains the financial needs of the District to support staff and students and provide resources throughout declining enrollment.
4. **Sense of Belonging**
   Create a sense of belonging in the workplace so that every employee feels supported to actively engage in their work, fully contribute, and confidently practice well-being activities that promote connectedness and work-life balance while being validated for their work and valued as a unique individual.

CUPERTINO UNION SCHOOL DISTRICT

2022-2023 UNAUDITED ACTUALS

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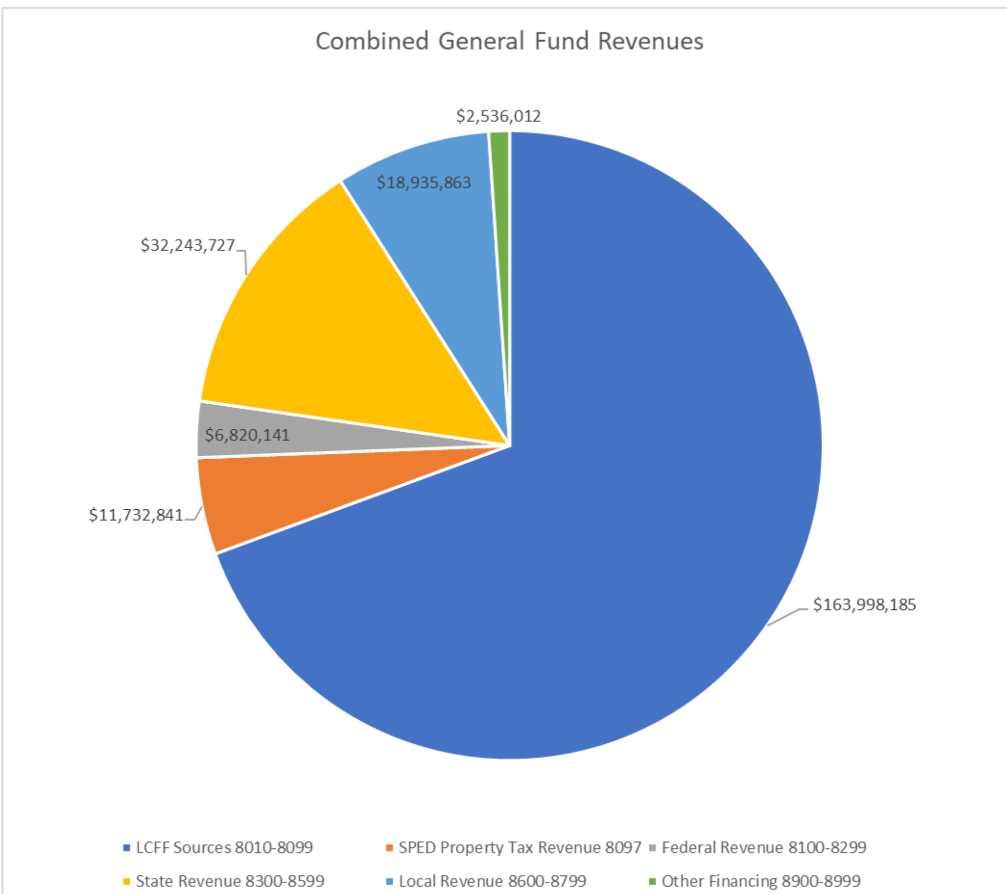
Cupertino Union School District
2022-2023 Unaudited Actuals Report

The District's Unaudited Actuals Report represents the actual revenues, expenses, ending balances, and reserves for all District funds for the fiscal year being reported. This report, like all other District budget updates, will be reviewed by the Santa Clara County Office of Education, subsequently submitted to the California Department of Education, and will be examined by the District's independent auditors over the next few months. The independent audit will be completed for submission to the State Controller's Office in December 2023 and presented to the Board of Education in January 2024.

The following pages provide highlights of the District's finances for the year-ended June 30, 2023.

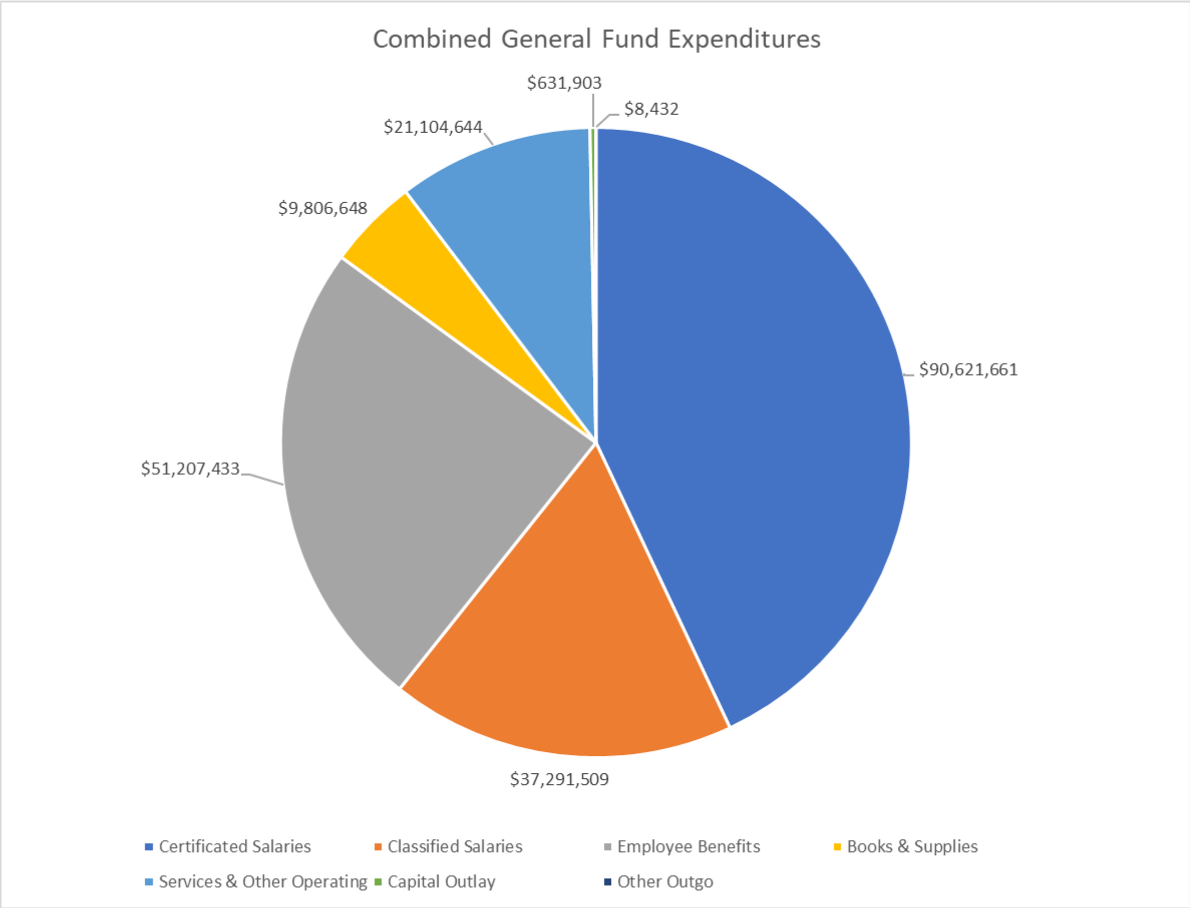
Revenues

From the estimated actuals to the close of the year, total Combined General Fund revenues are lower by $1,564,672. This is due to various State and Federal Grants which were anticipated to be received and instead will carry over. In addition, GASB 31 requires recognition of annual Fair Market Value of County Treasury loss which was recorded in the year ended June 30, 2023. The change in our investment income amount is an estimate based on the change in fair value of the commingled pool's investments in the county and thus may not necessarily be the earnings to be received by our District in the future (see Appendix A).



Expenditures

From the estimated actuals to the close of the year the total Combined General Fund expenditures are lower by $21.3 million, mostly due to unspent purchase order encumbrances, unused salaries and associated benefits that are released at year-end.



Contributions

The Unrestricted General Fund provides support to other District programs by way of contribution, as reflected in the following table:

Special Education	$24,753,897
General Fund contributions to RRMA	$2,990,562
Fund 21 contributions to RRMA	$2,453,509
General Fund Cost of Special Education Transportation	$3,362,852

Ending Balances and Reserves

The combined General Fund ending balance is $71.4 million. Of this amount, $24.8 million is Restricted and $46.5 million is Unrestricted.

Compared to the previous reporting period, Restricted is higher by $2.2 million (from $22.6 million in Estimated Actuals to $24.8 million Unaudited Actuals), and Unrestricted is higher by $17.5 million (from $28.9 million in Estimated Actuals to $ $46.5 million in Unaudited Actuals). As is not uncommon in fiscal management of schools given imposed budgetary structures and procedures, these variances are derived from unused services, purchase order encumbrances, and salary savings that were released at year-end as part of the close-out process.

Next Steps

The cut-off for the 2023-2024 First Interim budget update is October 31, 2023. Staff has already begun the process of reviewing and refining revenue and expenditure projections for the current budget year. The September payroll and enrollment census taken in October are some of the key data points that will drive the projection updates for the First Interim budget update. A full report will be presented to the Board in December 2023. Areas that are typically review dand adjusted include the following:

1. Changes in revenue factors and any significant fiscal updates from the State.
2. Changes in expenditure plans due to programmatic changes or Board actions or other conditions, including budget reductions necessary to maintain statutory reserves.
3. Enrollment updates.
4. Other related revenue and expenditure updates.

Summary

As the District closes the year with required reserves, staff recommends the approval of the District's Unaudited Actuals Report for 2022-2023, as presented.

CUPERTINO UNION SCHOOL DISTRICT
GENERAL FUNDS
2022-2023 ESTIMATED VS UNAUDITED ACTUALS

UNAUDITED vs ESTIMATED ACTUALS 2022-2023	Object Codes	22-23 ESTIMATED ACTUALS General Unrestricted	22-23 ESTIMATED ACTUALS Categorical Restricted	Total Estimated Actuals	22-23 UNAUDITED ACTUALS General Unrestricted	22-23 UNAUDITED ACTUALS Categorical Restricted	Total Unaudited Actuals	Difference General Unrestricted	Difference Categoricals Restricted	Difference Unaudited vs Estimated Actuals
REVENUE SOURCES:										
LCFF - State Aid/Prop Taxes Revenue	8010-8099	159,796,919	11,324,364	171,121,283	163,998,186	11,732,841	175,731,027	4,201,267	408,477	4,609,744
Federal Revenue	8100-8299	-	9,966,506	9,966,506	-	6,820,142	6,820,142	-	(3,146,364)	(3,146,364)
Other State Revenue	8300-8599	3,425,108	32,739,480	36,164,588	4,538,950	27,704,777	32,243,727	1,113,842	(5,034,703)	(3,920,861)
Other Local Revenue	8600-8799	11,124,164	6,918,889	18,043,053	12,519,740	6,416,123	18,935,863	1,395,576	(502,766)	892,810
TOTAL REVENUE		***174,346,191***	***60,949,239***	***235,295,430***	***181,056,876***	***52,673,883***	***233,730,759***	***6,710,685***	***(8,275,356)***	***(1,564,671)***
Fund 21 Contribution RRMA	87xx		2,453,509	2,453,509	-	2,453,509	2,453,509	-	-	-
Fund 63 Interfund In Cuperdoodle	891x	85,818	-	85,818	82,503	-	82,503	(3,315)	-	(3,315)
Contribution (8980)-RRMA	8980	(4,500,000)	4,500,000	-	(2,990,568)	2,990,568	-	1,509,432	(1,509,432)	-
Contribution (8980)--Special Education	8980	(26,891,742)	*26,891,742*	-	(21,578,441)	*21,578,441*	-	5,313,301	(5,313,301)	-
Contribution (8980)-Other Local	8980	184,899	*(184,899)*	-	(184,889)	*184,889*	-	(369,788)	369,788	-
TOTAL OTHER FINANCING SOURCE		(31,121,025)	33,660,352	2,539,327	(24,671,395)	27,207,407	2,536,012	6,449,630	(6,452,945)	(3,315)
TOTAL REVENUE incl TRANSFERS		***143,225,166***	***94,609,591***	***237,834,757***	***156,385,481***	***79,881,290***	***236,266,771***	***13,160,315***	***(14,728,301)***	***(1,567,986)***
EXPENDITURES:										
Certificated Salaries	1000-1999	77,126,311	14,116,965	91,243,276	76,735,581	13,886,081	90,621,662	(390,730)	(230,884)	(621,614)
Classified Salaries	2000-2999	18,787,614	19,900,887	38,688,501	18,654,963	18,636,546	37,291,509	(132,651)	(1,264,341)	(1,396,992)
Employee Benefits	3000-3999	32,070,174	22,470,281	54,540,455	31,648,138	19,559,296	51,207,434	(422,036)	(2,910,985)	(3,333,021)
Books and Supplies	4000-4999	8,441,777	9,265,042	17,706,819	5,691,970	4,114,678	9,806,648	(2,749,807)	(5,150,364)	(7,900,171)
Services & Other	5000-5999	10,989,693	18,246,295	29,235,988	9,957,662	11,146,983	21,104,645	(1,032,031)	(7,099,312)	(8,131,343)
Capital Outlay	6000-6999	252,070	318,109	570,179	359,783	272,121	631,904	107,713	(45,988)	61,725
Other Outgo (Excluding Indirect Cost Transfers)	7400-7499			-	179,866	-	179,866	179,866	-	179,866
Direct Cost/Indirect Cost Transfer	7300-7399	(579,735)	654,759	75,024	(572,295)	400,861	(171,434)	7,440	(253,898)	(246,458)
TOTAL EXPENDITURES		**147,087,904**	**84,972,338**	**232,060,242**	**142,655,668**	**68,016,566**	**210,672,234**	**(4,432,236)**	**(16,955,772)**	**(21,388,008)**
Net Incr/(Decr) in Fd Bal		(3,862,738)	9,637,253	5,774,515	13,729,813	11,864,724	25,594,537	17,592,551	2,227,471	19,820,022
Beginning Balance - 7/1/2022		**32,836,327**	**13,033,383**	**45,869,710**	**32,836,327**	**13,033,386**	**45,869,713**	**-**	**3**	**3**
Ending Fund Balance - 6/30/2023		28,973,589	22,670,636	51,644,225	46,566,140	24,898,110	71,464,250	17,592,551	2,227,474	19,820,025

3% Board Reserve	6,320,167
7% State Reserve	14,747,056
TOTAL	21,067,223

Unaudited Actuals: Components of Ending Fund Balance

FUND 01 & 09 (Unrestricted)	Resc/Local Prg	
Unassigned	Res 0000	
Negotiated 8% Salary Adj.	Res 0000	13,121,144
School Safety/Fence Proj.	Res 0000	3,963,726
LCFF Carryover	Res 0100	1,119,451
Mandated Blk Grant	Res 0104	5,045,950
Inst Mat	Res 0305	1,545,873
State Reserve	LP 9780	6,320,167
Board Reserve	LP 9789	14,747,056
RevCash/Stores/Prepays	Obj 9711-9713	702,773
	Total Unrestricted	46,566,140
	Balancing	0.00

FUND 07 & 08 (Restricted)	Resource	
ELOP	2600	3,721,549
Educator Effectiveness	6266	2,961,167
Lottery: Instr Materials	6300	1,623,623
Special Education	6500	343,514
Mental Health	6546	1,317,968
SpecEd Early Interventio	6547	107,609
Arts, Music & Inst Mat	6762	4,518,014
Child Nutrition: Kit Infr	7032	1,516,855
CSEA Prof Dev	7311	81,423
ELOG	7425	29,264
Learning Recovery	7435	5,874,658
Routine Maintenance	8150	-
Other Restr Local	9010	1,466,623
Prepaid	9713	1,335,842
	Total Restricted	24,898,109
	Balancing	(0)

Cupertino Union School District
Budget At A Glance

	2022-2023 ESTIMATED ACTUALS			2022-2023 UNAUDITED ACTUALS		
	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS
Estimated Beginning Fund Balance - July 1	32,836,327	13,033,383	45,869,710	32,836,327	13,033,386	45,869,714
Total Revenue	174,346,191	60,949,239	235,295,430	181,056,876	52,673,883	233,730,759
Total Contributions & Encroachments	(31,121,025)	31,206,843	85,818	(24,753,898)	24,753,898	-
Total Transfers In /Other Sources	-	2,453,509	2,453,509	82,503	2,453,509	2,536,012
Grand Total Revenue	143,225,166	94,609,591	237,834,757	156,385,481	79,881,290	236,266,771
Total Expenditures	147,087,904	84,972,338	232,060,242	142,655,668	68,016,567	210,672,234
Total Transfers Out/Other Uses	-	-	-	-	-	-
Total Expenditures	147,087,904	84,972,338	232,060,242	142,655,668	68,016,567	210,672,234
Revenue Less Expenditures	(3,862,738)	9,637,253	5,774,515	13,729,814	11,864,723	25,594,537
			-			-
Total Estimated Ending Balance - June 30	**28,973,589**	**22,670,636**	**51,644,225**	**46,566,141**	**24,898,110**	**71,464,251**
COMPONENTS OF ENDING BALANCE						
Revolving Cash	$75,000			$75,000		
Stores (Warehouse, PPE)	$378,532			$381,396		
Prepaid Expenditures	$272,169			$246,377	1,335,843	
Total Working Capital	$725,701	$0	$725,701	$702,773	$1,335,843	$2,038,616
Restricted:						
Categorical Programs Balance		22,670,636	$22,670,636		23,562,267	$23,562,267
Assigned:						
8% Negotiated Salary Adjustment	-		-	13,121,144		13,121,144
LCFF Supplemental Carryover			-	1,119,451		1,119,451
Instructional Materials	-		-	1,545,873		1,545,873
Mandate Block Grant				5,045,950		5,045,950
School Security/Safety (Fencing)				3,963,726		3,963,726
Unassigned/Unappropriated:						
Reserve for Economic Uncertainties	28,247,888		28,247,888	6,320,167		6,320,167
Additional Reserve for Future Downturn			-	14,747,056		14,747,056
Total Assigned/Unassigned			**28,247,888**			**45,863,368**

* Unrestricted Funds: General Fund and Lottery

** Restricted Funds: Special Education, Federal and Categorical Programs

Total Estimated Ending Balance - June 30	**51,644,225**		**71,464,251**

UNAUDITED ACTUALS 2022-2023	Object Codes	Fund 01 General Unrestricted	Fund 09 Lottery Unrestricted	Sub-Total General Fund Unrestricted	Fund 07 Sp. Ed. Restricted	Fund 08 Categorical Restricted	Sub-Total General Fund Restricted	Total Unrestricted/ Restricted	
REVENUE SOURCES:									
Federal	8100-8299	-	-	-	3,090,476	509,473	3,599,948	3,599,948	1.52%
LCFF - State Aid	8011	40,282,273	-	40,282,273	-	-	-	40,282,273	17.05%
LCFF - Supplemental & Instr material realignment	8011	2,276,968	-	2,276,968	-	-	-	2,276,968	0.96%
LCFF - EPA Entitlement	8012	3,083,130	-	3,083,130	-	-	-	3,083,130	1.30%
LCFF Property Taxes (Other State Restricted)	8021-8045	118,355,815	-	118,355,815	11,732,841	-	11,732,841	130,088,656	55.06%
Other State (1160-1163)	8300-8599	711,954	-	711,954	-		-	711,954	0.30%
Child Nutrition KIT Funds	8520					1,516,855	1,516,855	1,516,855	0.64%
Lottery & Lottery - Prop 20 & Non-Prop 20	8560		3,352,999	3,352,999	-	1,966,502	*1,966,502*	5,319,501	2.25%
Mandated Block Grant	8550	473,998	-	473,998	-	-	-	473,998	0.20%
ONE TIME FUNDS:									
ESSER II	8290		-	-	-	13,380	13,380	13,380	0.01%
ELO ESSER II	9290					649,466	649,466	649,466	0.27%
ESSER III	8290		-	-	-	667,809	667,809	667,809	0.28%
ESSER III Learning Loss	8290		-	-	-	-	-	-	0.00%
ELO ESSER III	8290		-	-	-	854,547	854,547	854,547	0.36%
ELO ESSER III R	8290					889,489	889,489	889,489	0.38%
GEER	8290					140,688	140,688	140,688	0.06%
ARP Homeless Youth	8290					4,813	4,813	4,813	0.00%
ELOP	8590		-	-	-	4,453,742	4,453,742	4,453,742	1.89%
All Other State (In Person Instr, Univ Prek)	8590		-	-	1,338,867	95,262	1,434,129	1,434,129	0.61%
All Other State (STRS on Behalf)	8590		-	-	-	7,935,952	7,935,952	7,935,952	3.36%
Art, Music & Materials Grant	8590					4,518,014	4,518,014	4,518,014	1.91%
Learning Recovery	8590					5,879,583	5,879,583	5,879,583	2.49%
Discretionary Block Grant	8590		-	-	-	-	-	-	0.00%
Local Revenue	8600-8799		-	-		-	-	-	0.00%
MAA/LEA-Medi Cal	8699	(587)	-	(587)	-	-	-	(587)	0.00%
Parcel Tax	8621	8,282,533	-	8,282,533	-	-	-	8,282,533	3.51%
Developer Fees	8681		-	-	-	-	-	-	0.00%
Interest	8661	1,506,574	28,653	1,535,227	-	-	-	1,535,227	0.65%
Facility Use (Civic Permit & Community Partnerships)	8689	1,269,019	-	1,269,019	-	-	-	1,269,019	0.54%
Transportation Fees	8675		-	-	-	-	-	-	0.00%
Other	87xx	12,304	-	12,304	227,964	-	227,964	240,268	0.10%
All Other Local	86xx	1,421,244	-	1,421,244	(63,220)	6,251,379	6,188,159	7,609,403	3.22%
Other Sources	89xx		-	-			-	-	0.00%
TOTAL REVENUE		***177,675,224***	***3,381,652***	***181,056,876***	***16,326,928***	***36,346,955***	***52,673,883***	***233,730,759***	***98.93%***
Other Financing sources/Uses:									
Interfund Transfer In/Out	87xx		-	-	-		-	-	0.00%
Other	89xx	82,503	-	82,503	-		-	82,503	0.03%
Contribution (8980)-Others	8980	(184,889)	-	(184,889)	-	184,889	184,889	-	0.00%
Contribution (8980)--Special Education	8980	(21,578,441)	-	(21,578,441)	*21,578,441*	-	21,578,441	-	0.00%
Contribution (8980)--RRMA	8980	(2,990,568)	-	(2,990,568)	-	5,444,077	5,444,077	2,453,509	1.04%
TOTAL TRANSFERS/CONTRIBUTIONS		*(24,671,394)*	-	*(24,671,394)*	*21,578,441*	*5,628,966*	*27,207,407*	*2,536,012*	*1.07%*
TOTAL REVENUE incl TRANSFERS		***153,003,830***	***3,381,652***	***156,385,481***	***37,905,369***	***41,975,921***	***79,881,290***	***236,266,771***	***100.00%***
EXPENDITURES:									
Certificated Salaries	1000-1999	75,427,346	1,308,235	76,735,581	12,475,319	1,410,762	13,886,081	90,621,662	43.02%
Classified Salaries	2000-2999	17,481,201	1,173,762	18,654,963	11,805,468	6,831,079	18,636,546	37,291,509	17.70%
Employee Benefits	3000-3999	30,758,581	889,556	31,648,138	8,666,132	2,957,213	11,623,345	43,271,482	20.54%
(STRS on Behalf, Resource 7690 only)	3101-3102	-		-	-	7,935,952	7,935,952	7,935,952	3.77%
Books and Supplies	4000-4999	5,683,002	8,968	5,691,970	211,547	3,903,131	4,114,678	9,806,649	4.65%
Services & Other	5000-5999	9,956,531	1,131	9,957,662	5,078,093	6,068,890	11,146,983	21,104,645	10.02%
Capital Outlay	6000-6999	359,783	-	359,783	-	272,121	272,121	631,904	0.30%
Direct Cost/Indirect Cost Transfer	7000-7999	(392,429)	-	(392,429)	131,809	269,052	400,861	8,432	0.00%
TOTAL EXPENDITURES		**139,274,016**	**3,381,652**	**142,655,668**	**38,368,368**	**29,648,199**	**68,016,567**	**210,672,235**	**100.00%**
Net Incr/(Decr) in Fd Bal		13,729,814	-	13,729,814	(462,999)	12,327,722	11,864,723	25,594,537	
Estimated Actuals Beginning Balance - 7/1/2022		**32,836,327**		**32,836,327**	**2,232,089**	**10,801,294**	**13,033,383**	**45,869,710**	
Ending Fund Balance - 6/30/2023		46,566,141	-	46,566,141	1,769,090	23,129,016	24,898,106	71,464,247	

UNAUDITED ACTUALS 2022-2023	Object Codes	Fund 13 Cafeteria	Fund 21 Building	Fund 24 GO Bond-2012	Fund 25 Developer Fee	Fund 35 School Facilities Program	Fund 62 Self-Funded Insurance	Fund 63 Enterprise Fund	Fund 67 Workers' Compensation	TOTAL OTHER FUNDS	GRAND TOTAL ALL FUNDS	
REVENUE SOURCES:												
Federal	8100-8299	2,054,922								2,054,922	5,654,870	2.06%
LCFF - State Aid	8011									-	40,282,273	14.64%
LCFF - Supplemental & Instr material realignment	8011									-	2,276,968	0.83%
LCFF - EPA Entitlement	8012									-	3,083,130	1.12%
LCFF Property Taxes (Other State Restricted)	8021-8045									-	130,088,656	47.29%
Other State (1160-1163)	8300-8599	6,616,601				1,960,673				8,577,274	9,289,227	3.38%
Child Nutrition KIT Funds	8520										1,516,855	0.55%
Lottery & Lottery - Prop 20 & Non-Prop 20	8560									-	5,319,501	1.93%
Mandated Block Grant	8550									-	473,998	0.17%
ONE TIME FUNDS:											-	0.00%
ESSER II	8290									-	13,380	0.00%
ELO ESSER II	9290										649,466	0.24%
ESSER III	8290									-	667,809	0.24%
ESSER III Learning Loss	8290									-	-	0.00%
ELO ESSER III	8290									-	854,547	0.31%
ELO ESSER III R	8290										889,489	0.32%
GEER	8290										140,688	0.05%
ARP Homeless Youth	8290										4,813	0.00%
ELOP	8590									-	4,453,742	1.62%
All Other State (In Person Instr, Univ Prek)	8590	-	-							-	1,434,129	0.52%
All Other State (STRS on Behalf)	8590	-	-							-	7,935,952	2.88%
Art, Music & Materials Grant	8590										4,518,014	1.64%
Learning Recovery	8590										5,879,583	2.14%
Discretionary Block Grant	8590	-	-							-	-	0.00%
Local Revenue	8600-8799	-	3,252,723					-		3,252,723	3,252,723	1.18%
MAA/LEA-Medi Cal	8699									-	(587)	0.00%
Parcel Tax	8621									-	8,282,533	3.01%
Developer Fees	8681				1,170,631					1,170,631	1,170,631	0.43%
Interest	8661	22,424	101,915	273,569	55,299	(42,420)	80,110	-	63,685	554,582	2,089,810	0.76%
Facility Use (Civic Permit & Community Partnerships)	8689									-	1,269,019	0.46%
Transportation Fees	8675									-	-	0.00%
Other	87xx							-		-	240,268	0.09%
All Other Local	86xx	17,986	-				18,733,729	2,353,451	2,111,595	23,216,761	30,826,164	11.21%
Other Sources	89xx						-	-		-	-	0.00%
TOTAL REVENUE		***8,711,932***	***3,354,638***	***273,569***	***1,225,930***	***1,918,253***	***18,813,839***	***2,353,451***	***2,175,280***	**38,826,893**	***272,557,652***	***99.08%***
Other Financing sources/Uses:												
Interfund Transfer In/Out	87xx									-	-	0.00%
Other	89xx									-	82,503	0.03%
Contribution (8980)-Others	8980									-	-	0.00%
Contribution (8980)--Special Education	8980									-	-	0.00%
Contribution (8980)--RRMA	8980								-	-	2,453,509	0.89%
TOTAL TRANSFERS/CONTRIBUTIONS		-	-	-	-		-	-	-	-	*2,536,012*	*0.92%*
TOTAL REVENUE incl TRANSFERS		***8,711,932***	***3,354,638***	***273,569***	***1,225,930***	***1,918,253***	***18,813,839***	***2,353,451***	***2,175,280***	***38,826,893***	***275,093,665***	***100.00%***
EXPENDITURES:												
Certificated Salaries	1000-1999	-	-	-	-		79,120	99,023	-	178,143	90,799,804	36.20%
Classified Salaries	2000-2999	2,276,278	71,075	165,606	-		96,958	1,144,247	-	3,754,164	41,045,673	16.36%
Employee Benefits	3000-3999	874,177	41,365	45,957	-		69,778	511,562	7,559	1,550,398	44,821,880	17.87%
(STRS on Behalf, Resource 7690 only)	3101-3102	-	-	-	-		-	-	-	-	7,935,952	3.16%
Books and Supplies	4000-4999	2,986,996	37,143	21,048	182	282	-	68,636	151	3,114,438	12,921,087	5.15%
Services & Other	5000-5999	140,281	575,523	165,300	398,764	392	19,486,409	8,080	1,791,049	22,565,798	43,670,442	17.41%
Capital Outlay	6000-6999	86,375	19,350	5,815,895	47,805	302,915	-	82,503	-	6,354,842	6,986,746	2.79%
Direct Cost/Indirect Cost Transfer	7000-7999	171,435	2,453,509	-	-		-	-	-	2,624,944	2,633,376	1.05%
TOTAL EXPENDITURES		**6,535,541**	**3,197,964**	**6,213,806**	**446,750**	**303,589**	**19,732,265**	**1,914,052**	**1,798,759**	**40,142,726**	**250,814,960**	**100.00%**
Net Incr/(Decr) in Fd Bal		2,176,392	156,674	(5,940,238)	779,180	1,614,665	(918,425)	439,400	376,521	(1,315,832)	24,278,704	
Estimated Actuals Beginning Balance - 7/1/2022		3,337,646	3,213,167	5,940,238	3,348,468	-	4,265,841		1,241,470	1,241,470	67,216,540	
Ending Fund Balance - 6/30/2023		5,514,038	3,369,841	0	4,127,648	1,614,665	3,347,416	439,400	1,617,991	20,030,998	91,495,244	

Cupertino Union School District
Assets Liabilities
Balance Sheet

Accounts	UNAUDITED ACTUALS As of June 30, 2023	Unrestricted Fund 01 General Fund	Unrestricted Fund 09 Lottery (Non Prop 20)	Total Unrestricted	Restricted Fund 07 Special Education	Restricted Fund 08 Lottery (Prop 20) & Categoricals	Total Restricted	Total General Fund Unrestricted/ Restricted
	ASSETS							
9110	Cash in County Treasury	45,741,309	271,385	46,012,694	2,442,240	25,413,822	27,856,062	73,868,756
9111	GASB31 Fair Market Value	(1,463,595)	(7,843)	(1,471,438)	(71,935)	(690,050)	(761,986)	(2,233,424)
9120	Cash in Banks			-			-	-
9130	Revolving Cash Account	75,000		75,000			-	75,000
9135	Cash with Fiscal Agent/Trustee			-			-	-
9201	Accounts Receivable-System Cre	101,209		101,209		63,628	63,628	164,837
9202	Accounts Receivable-School Sit			-		275,972	275,972	275,972
9203	Accounts Receivable-Interest	813,726	2,001	815,727			-	815,727
9205	Accounts Receivable-Payroll	2,330		2,330			-	2,330
9209	Accounts Receivable-Other	777,138	772,083	1,549,221		564,465	564,465	2,113,686
9211	Receivable Prior Year	-		-		-	-	-
9290	Due from Grantor Agencies			-	2,716,736	57,500	2,774,235	2,774,235
9310	Due From Other Funds	4,956,972		4,956,972	572,067	170,842	742,908	5,699,880
9320	Stores	381,396		381,396			-	381,396
9330	Prepaid Expenditures	246,377		246,377		1,335,843	1,335,843	1,582,220
9490	Deferred outflows of resources			-			-	-
	TOTAL ASSETS	**51,631,863**	**1,037,626**	**52,669,489**	**5,659,108**	**27,192,021**	**32,851,128**	**85,520,617**
	LIABILITIES							
9501	Accounts Payable	3,456,977	58,407	3,515,384	1,716,694	414,659	2,131,354	5,646,738
9503	Accounts Payable - Sales Tax	(719)	(52)	(771)	(230)	27	(203)	(974)
9504	Accounts Payable - Salary and	-		-			-	-
9505	Accounts Payable - Retainage			-			-	-
9506	Accounts Payable - Security De			-			-	-
9507	Accounts Payable - IBNR			-			-	-
9511	Accounts Payable Prior Year	-	-	-	-	-	-	-
9519	Accounts Payable-Unemploy Ins	171,330		171,330			-	171,330
9520	Accounts Payable - STRS			-			-	-
9521	Accounts Payable - PERS	(12,054)		(12,054)			-	(12,054)
9523	Accounts Payable - FICA			-			-	-
9524	Accounts Payable - Medicare			-			-	-
9525	Accounts Payable - Federal W/H			-			-	-
9526	Accounts Payable - State W/H			-			-	-
9527	Accounts Payable - State Disab			-			-	-
9528	Accounts Payable - Garnish & L	-		-			-	-
9529	Accounts Payable - Deferred Pa	-		-			-	-
9530	Accounts Payable - Tax Shelter			-			-	-
9531	Accounts Payable - Dependent C			-			-	-
9532	Accounts Payable - Med Reimbur			-			-	-
9533	Accounts Payable - Life Insura			-			-	-
9534	Accounts Payable - Income Prot			-			-	-
9535	Accounts Payable - Dues			-			-	-
9537	Accounts Payable - Charity			-			-	-
9538	Voluntary Payroll Deductions	(815)		(815)			-	(815)
9539	Accounts Payable - Stale-Dated	738		738	(27)	576	549	1,287
9540	Accounts Payable - Commuter Pr	-		-			-	-
9541	A/P Stale Dated Payroll	302		302			-	302
9590	Due to Grantor Agencies	-		-	7,412		7,412	7,412
9610	Due to Other Funds	1,449,963	979,271	2,429,234	2,166,168	1,060,621	3,226,789	5,656,022
9650	Deferred Revenue	-		-		2,587,118	2,587,118	2,587,118
9663	Net Pension Liability			-			-	-
9690	Deferred inflows of resources			-			-	-
	TOTAL LIABILITIES	5,065,722	1,037,626	6,103,348	3,890,017	4,063,001	7,953,018	14,056,366
	TOTAL FUND BALANCE	**46,566,141**	**-**	**46,566,141**	**1,769,090**	**23,129,019**	**24,898,110**	**71,464,251**

Cupertino Union School District
Assets Liabilities
Balance Sheet

Accounts	UNAUDITED ACTUALS As of June 30, 2023	Fund 13 Student Nutrition	Fund 21 Building	Fund 24 GO Bond	Fund 25 Dev Fee	Fund 35 State Facility	Fund 62 Self--Fund Insurance	Fund 63 Enterprise	Fund 67 Self-Fund Worker's Comp	All Funds Grand Total
	ASSETS									
9110	Cash in County Treasury	3,962,802	3,632,586	847,104	4,266,587	1,461,814	4,359,585	964,922	3,896,259	97,260,414
9111	GASB31 Fair Market Value	(114,523)	(104,975)		(123,297)	(42,420)	(125,589)	(30,985)	(106,041)	(2,881,253)
9120	Cash in Banks	12,978							46,827	59,805
9130	Revolving Cash Account	1,959								76,959
9135	Cash with Fiscal Agent/Trustee						220,598			220,598
9201	Accounts Receivable-System Cre						4,886			169,724
9202	Accounts Receivable-School Sit									275,972
9203	Accounts Receivable-Interest	31,190	45,439	12,914	31,693		25,853		27,939	990,755
9205	Accounts Receivable-Payroll									2,330
9209	Accounts Receivable-Other							91,915	45,110	2,250,712
9211	Receivable Prior Year		-				-	-		-
9290	Due from Grantor Agencies	1,356,919								4,131,155
9310	Due From Other Funds	80		24,695		879,105	-			6,603,760
9320	Stores	273,309								654,705
9330	Prepaid Expenditures	1,844						34,742		1,618,806
9490	Deferred outflows of resources							217,945		217,945
	TOTAL ASSETS	**5,526,558**	**3,573,049**	**884,713**	**4,174,983**	**2,298,499**	**4,485,334**	**1,278,539**	**3,910,094**	**111,652,386**
	LIABILITIES									
9501	Accounts Payable	13,502	28,013	6,000	47,336	32,500	236	23,881	131,405	5,929,611
9503	Accounts Payable - Sales Tax	(739)	0	-	-				(7)	(1,720)
9504	Accounts Payable - Salary and									-
9505	Accounts Payable - Retainage					626,247				626,247
9506	Accounts Payable - Security De		175,195							175,195
9507	Accounts Payable - IBNR						112,170		2,160,706	2,272,876
9511	Accounts Payable Prior Year	(242)	-	-	-		-	-	-	(242)
9519	Accounts Payable-Unemploy Ins									171,330
9520	Accounts Payable - STRS									-
9521	Accounts Payable - PERS									(12,054)
9523	Accounts Payable - FICA									-
9524	Accounts Payable - Medicare									-
9525	Accounts Payable - Federal W/H									-
9526	Accounts Payable - State W/H									-
9527	Accounts Payable - State Disab									-
9528	Accounts Payable - Garnish & L									-
9529	Accounts Payable - Deferred Pa									-
9530	Accounts Payable - Tax Shelter									-
9531	Accounts Payable - Dependent C									-
9532	Accounts Payable - Med Reimbur									-
9533	Accounts Payable - Life Insura									-
9534	Accounts Payable - Income Prot									-
9535	Accounts Payable - Dues									-
9537	Accounts Payable - Charity									-
9538	Voluntary Payroll Deductions									(815)
9539	Accounts Payable - Stale-Dated						-	-		1,287
9540	Accounts Payable - Commuter Pr									-
9541	A/P Stale Dated Payroll									302
9590	Due to Grantor Agencies									7,412
9610	Due to Other Funds			878,713		25,087	135	43,803		6,603,760
9650	Deferred Revenue						1,025,293	226,180		3,838,591
9663	Net Pension Liability							498,000		498,000
9690	Deferred inflows of resources							47,275		47,275
	TOTAL LIABILITIES	12,521	203,208	884,713	47,336	683,834	1,137,834	839,139	2,292,103	20,157,054
										-
										-
	TOTAL FUND BALANCE	**5,514,037**	**3,369,841**	**-**	**4,127,648**	**1,614,665**	**3,347,499**	**439,400**	**1,617,991**	**91,495,331**
										91,495,331

CUPERTINO EDUCATIONAL ENDOWMENT FOUNDATION (CEEF) GRANTS

CEEF Grant 2023.pdf

	1985-2021 Cumulative Grants	2021-2022 Grant	2022-2023 Grant	Grand Total
SCHOOL SITE				
Instructional Materials/Staff Development	$ 1,437,624	$	$	$ 1,437,624
Grants for Teacher Initiated Projects	292,000			292,000
School Libraries	192,927			192,927
Arts & Technology Funds	1,658,227			1,658,227
Visual & Performing Arts	2,064,205		170,820	2,235,025
K-3 Classroom Music Funds	1,197,402			1,197,402
Middle School Music	75,000			75,000
Great Schools Week	44,966			44,966
School Safety Grant	6,800			6,800
School Literacy Books	93,000			93,000
Total School Grants	**7,062,151**	**0**	**170,820**	**7,232,971**
DISTRICTWIDE				
Arts	253,000			253,000
CUSD 25	66,301	182,422		66,301
Disaster Preparedness Training	34,700			34,700
Diversity Staff Development/Literature	30,000			30,000
Guided Learning Center Pilot	180,000			180,000
Instructional Media Support	120,000			120,000
Classroom Books	175,000			175,000
Leadership Training	42,500			42,500
Language Arts Curriculum Development	85,000			85,000
4-5 Music Program	4,591,000			4,591,000
Parent Education	51,000			51,000
Physical Education Support	117,000			117,000
Summer Institutes	451,000			451,000
Science	352,200			352,200
Staff Development	57,000			57,000
RAFT memberships for teachers	9,000			9,000
Technology	496,500			496,500
District Math & Literacy Program	27,000			27,000
Classroom Support	18,000			18,000
Information Literacy Resource Teacher	214,000			214,000
Teacher Workshops in writing	32,000			32,000
Math Initiative	157,621			157,621
Innovator Award	37,000			37,000
Materials for Special Edu	1,000	6,000		1,000
Literacy	8,200			8,200
Mandarin Immersion Program	84,002			84,002
Miscellaneous	2,000	11,000		2,000
STEAM	300,000			300,000
Teachers Computer Monitor for Remote Teaching	46,000			46,000
Total District Grants	**$ 8,038,024**	**$ 199,422**	**$ 0**	**$ 8,038,024**
TOTAL ALL GRANTS	**$ 15,100,175**	**$ 199,422**	**$ 170,820**	**$ 15,270,995**

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	163,998,185.63	11,732,841.00	175,731,026.63	161,924,880.00	10,075,864.00	172,000,744.00	-2.1%
2) Federal Revenue		8100-8299	0.00	6,820,141.40	6,820,141.40	0.00	7,460,244.00	7,460,244.00	9.4%
3) Other State Revenue		8300-8599	4,538,950.22	27,704,777.18	32,243,727.40	3,914,015.00	16,331,462.00	20,245,477.00	-37.2%
4) Other Local Revenue		8600-8799	12,519,739.99	6,416,123.30	18,935,863.29	2,332,408.00	4,991,377.00	7,323,785.00	-61.3%
5) TOTAL, REVENUES			181,056,875.84	52,673,882.88	233,730,758.72	168,171,303.00	38,858,947.00	207,030,250.00	-11.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	76,735,580.88	13,886,080.88	90,621,661.76	76,550,380.00	14,511,746.00	91,062,126.00	0.5%
2) Classified Salaries		2000-2999	18,654,963.04	18,636,546.41	37,291,509.45	19,721,372.00	20,172,965.00	39,894,337.00	7.0%
3) Employee Benefits		3000-3999	31,648,137.70	19,559,296.24	51,207,433.94	32,792,753.00	21,689,446.00	54,482,199.00	6.4%
4) Books and Supplies		4000-4999	5,691,970.29	4,114,678.46	9,806,648.75	8,167,583.00	7,073,190.00	15,240,773.00	55.4%
5) Services and Other Operating Expenditures		5000-5999	9,957,661.85	11,146,982.70	21,104,644.55	8,248,991.00	12,727,820.00	20,976,811.00	-0.6%
6) Capital Outlay		6000-6999	359,782.63	272,121.12	631,903.75	89,908.00	1,406,855.00	1,496,763.00	136.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	179,866.54	0.00	179,866.54	191,291.00	0.00	191,291.00	6.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(572,295.30)	400,860.70	(171,434.60)	(1,272,548.00)	1,072,548.00	(200,000.00)	16.7%
9) TOTAL, EXPENDITURES			142,655,667.63	68,016,566.51	210,672,234.14	144,489,730.00	78,654,570.00	223,144,300.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			38,401,208.21	(15,342,683.63)	23,058,524.58	23,681,573.00	(39,795,623.00)	(16,114,050.00)	-169.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	82,503.40	2,453,509.00	2,536,012.40	171,280.00	5,573,420.00	5,744,700.00	126.5%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(24,753,897.86)	24,753,897.86	0.00	(28,943,427.00)	28,943,427.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,671,394.46)	27,207,406.86	2,536,012.40	(28,772,147.00)	34,516,847.00	5,744,700.00	126.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,729,813.75	11,864,723.23	25,594,536.98	(5,090,574.00)	(5,278,776.00)	(10,369,350.00)	-140.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	32,836,327.40	13,033,386.47	45,869,713.87	46,566,141.15	24,898,109.70	71,464,250.85	55.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			32,836,327.40	13,033,386.47	45,869,713.87	46,566,141.15	24,898,109.70	71,464,250.85	55.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,836,327.40	13,033,386.47	45,869,713.87	46,566,141.15	24,898,109.70	71,464,250.85	55.8%
2) Ending Balance, June 30 (E + F1e)			46,566,141.15	24,898,109.70	71,464,250.85	41,475,567.15	19,619,333.70	61,094,900.85	-14.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	381,396.29	0.00	381,396.29	84,053.00	0.00	84,053.00	-78.0%
Prepaid Items		9713	246,376.79	1,335,842.97	1,582,219.76	208,000.00	0.00	208,000.00	-86.9%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	23,562,267.20	23,562,267.20	0.00	20,062,739.68	20,062,739.68	-14.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	24,796,145.07	0.00	24,796,145.07	24,796,144.00	0.00	24,796,144.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	21,067,223.00	0.00	21,067,223.00	16,312,370.15	0.00	16,312,370.15	-22.6%
Unassigned/Unappropriated Amount		9790	0.00	(.47)	(.47)	0.00	(443,405.98)	(443,405.98)	94,341,597.9%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	46,004,703.83	27,864,052.40	73,868,756.23				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,471,437.83)	(761,985.69)	(2,233,423.52)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	75,000.00	0.00	75,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,468,487.34	904,065.00	3,372,552.34				
4) Due from Grantor Government		9290	0.00	2,774,235.32	2,774,235.32				
5) Due from Other Funds		9310	4,964,763.95	735,116.41	5,699,880.36				
6) Stores		9320	381,396.29	0.00	381,396.29				
7) Prepaid Expenditures		9330	246,376.79	1,335,842.97	1,582,219.76				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			52,669,290.37	32,851,326.41	85,520,616.78				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	3,673,915.54	2,131,898.45	5,805,813.99				
2) Due to Grantor Governments		9590	0.00	7,412.00	7,412.00				
3) Due to Other Funds		9610	2,429,233.68	3,226,788.64	5,656,022.32				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,587,117.62	2,587,117.62				
6) TOTAL, LIABILITIES			6,103,149.22	7,953,216.71	14,056,365.93				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			46,566,141.15	24,898,109.70	71,464,250.85				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	42,559,240.82	0.00	42,559,240.82	41,301,124.00	0.00	41,301,124.00	-3.0%
Education Protection Account State Aid - Current Year		8012	3,083,130.00	0.00	3,083,130.00	2,870,830.00	0.00	2,870,830.00	-6.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	386,055.00	0.00	386,055.00	386,120.00	0.00	386,120.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	129,918,797.02	0.00	129,918,797.02	136,643,946.00	0.00	136,643,946.00	5.2%
Unsecured Roll Taxes		8042	6,985,760.95	0.00	6,985,760.95	5,722,860.00	0.00	5,722,860.00	-18.1%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	5,788,188.75	0.00	5,788,188.75	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	(24,752,000.00)	0.00	(24,752,000.00)	(25,000,000.00)	0.00	(25,000,000.00)	1.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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			163,969,172.54	0.00	163,969,172.54	161,924,880.00	0.00	161,924,880.00	-1.2%
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	29,013.09	0.00	29,013.09	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	11,732,841.00	11,732,841.00	0.00	10,075,864.00	10,075,864.00	-14.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			163,998,185.63	11,732,841.00	175,731,026.63	161,924,880.00	10,075,864.00	172,000,744.00	-2.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,015,742.78	3,015,742.78	0.00	2,674,816.00	2,674,816.00	-11.3%
Special Education Discretionary Grants		8182	0.00	74,733.00	74,733.00	0.00	934,974.00	934,974.00	1,151.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		205,368.36	205,368.36		517,181.00	517,181.00	151.8%
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		154,073.67	154,073.67		380,828.00	380,828.00	147.2%
Title III, Part A, Immigrant Student Program	4201	8290		(.47)	(.47)		198,896.00	198,896.00	-42,318,397.9%
Title III, Part A, English Learner Program	4203	8290		129,036.84	129,036.84		806,030.00	806,030.00	524.7%
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		20,994.31	20,994.31		28,669.00	28,669.00	36.6%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	3,220,192.91	3,220,192.91	0.00	1,918,850.00	1,918,850.00	-40.4%
TOTAL, FEDERAL REVENUE			0.00	6,820,141.40	6,820,141.40	0.00	7,460,244.00	7,460,244.00	9.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	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	1,516,855.00	1,516,855.00	0.00	1,516,855.00	1,516,855.00	0.0%
Mandated Costs Reimbursements		8550	473,998.00	0.00	473,998.00	489,712.00	0.00	489,712.00	3.3%
Lottery - Unrestricted and Instructional Materials		8560	3,352,998.72	1,966,501.88	5,319,500.60	2,201,823.00	867,710.00	3,069,533.00	-42.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		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		22,399.00	22,399.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	711,953.50	24,199,021.30	24,910,974.80	1,222,480.00	13,946,897.00	15,169,377.00	-39.1%
TOTAL, OTHER STATE REVENUE			4,538,950.22	27,704,777.18	32,243,727.40	3,914,015.00	16,331,462.00	20,245,477.00	-37.2%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	8,282,532.50	0.00	8,282,532.50	0.00	0.00	0.00	-100.0%
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	118,943.10	0.00	118,943.10	100,000.00	0.00	100,000.00	-15.9%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,832,233.84	0.00	1,832,233.84	356,169.00	0.00	356,169.00	-80.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(297,006.38)	(624,664.81)	(921,671.19)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,269,018.79	0.00	1,269,018.79	1,090,000.00	0.00	1,090,000.00	-14.1%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,301,714.36	6,812,823.78	8,114,538.14	786,239.00	4,808,734.00	5,594,973.00	-31.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	12,303.78	0.00	12,303.78	0.00	0.00	0.00	-100.0%
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		227,964.33	227,964.33		182,643.00	182,643.00	-19.9%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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			12,519,739.99	6,416,123.30	18,935,863.29	2,332,408.00	4,991,377.00	7,323,785.00	-61.3%
TOTAL, REVENUES			181,056,875.84	52,673,882.88	233,730,758.72	168,171,303.00	38,858,947.00	207,030,250.00	-11.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	65,292,636.31	11,006,117.34	76,298,753.65	64,697,859.00	11,508,880.00	76,206,739.00	-0.1%
Certificated Pupil Support Salaries		1200	2,253,629.60	1,246,713.27	3,500,342.87	2,603,403.00	1,463,970.00	4,067,373.00	16.2%
Certificated Supervisors' and Administrators' Salaries		1300	8,387,855.98	1,366,306.85	9,754,162.83	8,372,606.00	1,278,843.00	9,651,449.00	-1.1%
Other Certificated Salaries		1900	801,458.99	266,943.42	1,068,402.41	876,512.00	260,053.00	1,136,565.00	6.4%
TOTAL, CERTIFICATED SALARIES			76,735,580.88	13,886,080.88	90,621,661.76	76,550,380.00	14,511,746.00	91,062,126.00	0.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	771,324.07	11,295,229.85	12,066,553.92	793,798.00	11,883,243.00	12,677,041.00	5.1%
Classified Support Salaries		2200	9,309,148.60	3,974,721.24	13,283,869.84	9,892,275.00	4,647,795.00	14,540,070.00	9.5%
Classified Supervisors' and Administrators' Salaries		2300	1,915,058.91	1,733,944.57	3,649,003.48	2,295,322.00	1,976,005.00	4,271,327.00	17.1%
Clerical, Technical and Office Salaries		2400	5,950,442.95	894,060.28	6,844,503.23	6,002,640.00	812,817.00	6,815,457.00	-0.4%
Other Classified Salaries		2900	708,988.51	738,590.47	1,447,578.98	737,337.00	853,105.00	1,590,442.00	9.9%
TOTAL, CLASSIFIED SALARIES			18,654,963.04	18,636,546.41	37,291,509.45	19,721,372.00	20,172,965.00	39,894,337.00	7.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	14,140,194.15	10,429,389.45	24,569,583.60	14,230,288.00	10,944,245.00	25,174,533.00	2.5%
PERS		3201-3202	4,559,952.84	4,350,019.38	8,909,972.22	5,224,494.00	5,064,823.00	10,289,317.00	15.5%
OASDI/Medicare/Alternative		3301-3302	2,486,991.62	1,593,850.04	4,080,841.66	2,694,535.00	1,768,111.00	4,462,646.00	9.4%
Health and Welfare Benefits		3401-3402	8,486,488.41	2,508,763.50	10,995,251.91	9,063,076.00	3,348,390.00	12,411,466.00	12.9%
Unemployment Insurance		3501-3502	456,337.34	155,233.86	611,571.20	46,234.00	16,615.00	62,849.00	-89.7%
Workers' Compensation		3601-3602	1,518,173.34	522,040.01	2,040,213.35	1,534,126.00	547,262.00	2,081,388.00	2.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, EMPLOYEE BENEFITS			31,648,137.70	19,559,296.24	51,207,433.94	32,792,753.00	21,689,446.00	54,482,199.00	6.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	139,775.77	363,297.35	503,073.12	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	4,276,144.95	2,889,894.07	7,166,039.02	7,689,347.00	7,041,536.00	14,730,883.00	105.6%
Noncapitalized Equipment		4400	1,276,049.57	860,730.50	2,136,780.07	478,236.00	31,654.00	509,890.00	-76.1%
Food		4700	0.00	756.54	756.54	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,691,970.29	4,114,678.46	9,806,648.75	8,167,583.00	7,073,190.00	15,240,773.00	55.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,755,888.34	2,755,888.34	0.00	2,163,459.00	2,163,459.00	-21.5%
Travel and Conferences		5200	131,173.32	123,541.11	254,714.43	123,064.00	603,209.00	726,273.00	185.1%
Dues and Memberships		5300	40,489.28	7,775.00	48,264.28	102,991.00	0.00	102,991.00	113.4%
Insurance		5400 - 5450	1,546,359.86	0.00	1,546,359.86	0.00	0.00	0.00	-100.0%
Operations and Housekeeping Services		5500	4,512,244.36	90,900.03	4,603,144.39	4,887,008.00	100,000.00	4,987,008.00	8.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	754,011.01	282,869.26	1,036,880.27	848,488.00	396,303.00	1,244,791.00	20.1%
Transfers of Direct Costs		5710	(44,922.60)	44,922.60	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(23,455.90)	0.00	(23,455.90)	(7,500.00)	0.00	(7,500.00)	-68.0%
Professional/Consulting Services and Operating Expenditures		5800	2,806,945.12	7,841,004.57	10,647,949.69	2,041,481.00	8,631,466.00	10,672,947.00	0.2%
Communications		5900	234,817.40	81.79	234,899.19	253,459.00	833,383.00	1,086,842.00	362.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,957,661.85	11,146,982.70	21,104,644.55	8,248,991.00	12,727,820.00	20,976,811.00	-0.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	29,265.62	0.00	29,265.62	21,108.00	0.00	21,108.00	-27.9%
Buildings and Improvements of Buildings		6200	55,716.64	18,008.74	73,725.38	59,800.00	25,000.00	84,800.00	15.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	206,681.00	232,285.65	438,966.65	0.00	1,095,721.00	1,095,721.00	149.6%
Equipment Replacement		6500	68,119.37	21,826.73	89,946.10	9,000.00	286,134.00	295,134.00	228.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			359,782.63	272,121.12	631,903.75	89,908.00	1,406,855.00	1,496,763.00	136.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	179,866.54	0.00	179,866.54	191,291.00	0.00	191,291.00	6.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			179,866.54	0.00	179,866.54	191,291.00	0.00	191,291.00	6.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(400,860.70)	400,860.70	0.00	(1,072,548.00)	1,072,548.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(171,434.60)	0.00	(171,434.60)	(200,000.00)	0.00	(200,000.00)	16.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(572,295.30)	400,860.70	(171,434.60)	(1,272,548.00)	1,072,548.00	(200,000.00)	16.7%
TOTAL, EXPENDITURES			142,655,667.63	68,016,566.51	210,672,234.14	144,489,730.00	78,654,570.00	223,144,300.00	5.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Authorized Interfund Transfers In		8919	82,503.40	2,453,509.00	2,536,012.40	171,280.00	5,573,420.00	5,744,700.00	126.5%
(a) TOTAL, INTERFUND TRANSFERS IN			82,503.40	2,453,509.00	2,536,012.40	171,280.00	5,573,420.00	5,744,700.00	126.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(24,753,897.86)	24,753,897.86	0.00	(28,943,427.00)	28,943,427.00	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			(24,753,897.86)	24,753,897.86	0.00	(28,943,427.00)	28,943,427.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(24,671,394.46)	27,207,406.86	2,536,012.40	(28,772,147.00)	34,516,847.00	5,744,700.00	126.5%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	163,998,185.63	11,732,841.00	175,731,026.63	161,924,880.00	10,075,864.00	172,000,744.00	-2.1%
2) Federal Revenue		8100-8299	0.00	6,820,141.40	6,820,141.40	0.00	7,460,244.00	7,460,244.00	9.4%
3) Other State Revenue		8300-8599	4,538,950.22	27,704,777.18	32,243,727.40	3,914,015.00	16,331,462.00	20,245,477.00	-37.2%
4) Other Local Revenue		8600-8799	12,519,739.99	6,416,123.30	18,935,863.29	2,332,408.00	4,991,377.00	7,323,785.00	-61.3%
5) TOTAL, REVENUES			181,056,875.84	52,673,882.88	233,730,758.72	168,171,303.00	38,858,947.00	207,030,250.00	-11.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		88,880,457.72	48,119,546.07	137,000,003.79	91,058,322.00	57,279,467.00	148,337,789.00	8.3%
2) Instruction - Related Services	2000-2999		18,694,435.62	6,313,316.49	25,007,752.11	19,611,556.00	5,173,765.00	24,785,321.00	-0.9%
3) Pupil Services	3000-3999		8,663,397.97	3,979,855.37	12,643,253.34	9,759,142.00	6,906,621.00	16,665,763.00	31.8%
4) Ancillary Services	4000-4999		0.00	27,028.18	27,028.18	0.00	44,845.00	44,845.00	65.9%
5) Community Services	5000-5999		296,815.65	0.00	296,815.65	228,092.00	0.00	228,092.00	-23.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		13,077,561.00	3,453,913.22	16,531,474.22	9,455,522.00	3,559,476.00	13,014,998.00	-21.3%
8) Plant Services	8000-8999		12,863,133.13	6,122,907.18	18,986,040.31	14,185,805.00	5,690,396.00	19,876,201.00	4.7%
9) Other Outgo	9000-9999	Except 7600-7699	179,866.54	0.00	179,866.54	191,291.00	0.00	191,291.00	6.4%
10) TOTAL, EXPENDITURES			142,655,667.63	68,016,566.51	210,672,234.14	144,489,730.00	78,654,570.00	223,144,300.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			38,401,208.21	(15,342,683.63)	23,058,524.58	23,681,573.00	(39,795,623.00)	(16,114,050.00)	-169.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	82,503.40	2,453,509.00	2,536,012.40	171,280.00	5,573,420.00	5,744,700.00	126.5%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(24,753,897.86)	24,753,897.86	0.00	(28,943,427.00)	28,943,427.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,671,394.46)	27,207,406.86	2,536,012.40	(28,772,147.00)	34,516,847.00	5,744,700.00	126.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,729,813.75	11,864,723.23	25,594,536.98	(5,090,574.00)	(5,278,776.00)	(10,369,350.00)	-140.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	32,836,327.40	13,033,386.47	45,869,713.87	46,566,141.15	24,898,109.70	71,464,250.85	55.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			32,836,327.40	13,033,386.47	45,869,713.87	46,566,141.15	24,898,109.70	71,464,250.85	55.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,836,327.40	13,033,386.47	45,869,713.87	46,566,141.15	24,898,109.70	71,464,250.85	55.8%
2) Ending Balance, June 30 (E + F1e)			46,566,141.15	24,898,109.70	71,464,250.85	41,475,567.15	19,619,333.70	61,094,900.85	-14.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	381,396.29	0.00	381,396.29	84,053.00	0.00	84,053.00	-78.0%
Prepaid Items		9713	246,376.79	1,335,842.97	1,582,219.76	208,000.00	0.00	208,000.00	-86.9%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	23,562,267.20	23,562,267.20	0.00	20,062,739.68	20,062,739.68	-14.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	24,796,145.07	0.00	24,796,145.07	24,796,144.00	0.00	24,796,144.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	21,067,223.00	0.00	21,067,223.00	16,312,370.15	0.00	16,312,370.15	-22.6%
Unassigned/Unappropriated Amount		9790	0.00	(.47)	(.47)	0.00	(443,405.98)	(443,405.98)	94,341,597.9%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	3,721,549.02	5,111,322.02
6266	Educator Effectiveness, FY 2021-22	2,961,166.80	2,078,974.80
6300	Lottery: Instructional Materials	1,623,623.47	1,852,696.67
6500	Special Education	343,513.55	343,513.55
6546	Mental Health-Related Services	1,317,967.75	1,317,967.75
6547	Special Education Early Intervention Preschool Grant	107,609.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	4,518,014.00	1,497,398.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,516,855.00	1,516,855.00
7311	Classified School Employee Professional Development Block Grant	81,423.03	72,201.03
7425	Expanded Learning Opportunities (ELO) Grant	29,264.49	0.00
7435	Learning Recovery Emergency Block Grant	5,874,657.84	4,673,162.84
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	86,791.00
9010	Other Restricted Local	1,466,623.25	1,511,857.02
Total, Restricted Balance		23,562,267.20	20,062,739.68

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,054,921.99	1,100,000.00	-46.5%
3) Other State Revenue		8300-8599	6,616,600.50	6,000,000.00	-9.3%
4) Other Local Revenue		8600-8799	40,409.87	36,000.00	-10.9%
5) TOTAL, REVENUES			8,711,932.36	7,136,000.00	-18.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,276,277.97	2,349,126.00	3.2%
3) Employee Benefits		3000-3999	874,176.86	970,875.00	11.1%
4) Books and Supplies		4000-4999	2,986,995.57	3,320,000.00	11.1%
5) Services and Other Operating Expenditures		5000-5999	140,280.97	348,700.00	148.6%
6) Capital Outlay		6000-6999	86,374.82	270,000.00	212.6%
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	171,434.60	200,000.00	16.7%
9) TOTAL, EXPENDITURES			6,535,540.79	7,458,701.00	14.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,176,391.57	(322,701.00)	-114.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,176,391.57	(322,701.00)	-114.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,337,645.57	5,514,037.14	65.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,337,645.57	5,514,037.14	65.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,337,645.57	5,514,037.14	65.2%
2) Ending Balance, June 30 (E + F1e)			5,514,037.14	5,191,336.14	-5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,959.00	0.00	-100.0%
Stores		9712	273,309.11	0.00	-100.0%
Prepaid Items		9713	1,843.90	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,236,925.13	5,191,336.14	-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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,962,801.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	(114,522.91)		
b) in Banks		9120	12,977.70		
c) in Revolving Cash Account		9130	1,959.00		
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	31,190.01		
4) Due from Grantor Government		9290	1,356,919.39		
5) Due from Other Funds		9310	79.91		
6) Stores		9320	273,309.11		
7) Prepaid Expenditures		9330	1,843.90		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,526,557.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	12,520.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			12,520.81		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			5,514,037.14		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,054,921.99	1,100,000.00	-46.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,054,921.99	1,100,000.00	-46.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,616,600.50	6,000,000.00	-9.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,616,600.50	6,000,000.00	-9.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	14,650.66	10,000.00	-31.7%
Food Service Sales		8634	1,408.80	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	80,891.53	25,000.00	-69.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(58,467.25)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,926.13	1,000.00	-48.1%
TOTAL, OTHER LOCAL REVENUE			40,409.87	36,000.00	-10.9%
TOTAL, REVENUES			8,711,932.36	7,136,000.00	-18.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,453,079.80	1,517,285.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	645,598.69	651,318.00	0.9%
Clerical, Technical and Office Salaries		2400	177,599.48	180,523.00	1.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,276,277.97	2,349,126.00	3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	510,785.10	570,108.00	11.6%
OASDI/Medicare/Alternative		3301-3302	164,428.67	170,385.00	3.6%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	151,769.59	191,830.00	26.4%
Unemployment Insurance		3501-3502	10,902.69	1,107.00	-89.8%
Workers' Compensation		3601-3602	36,290.81	37,445.00	3.2%
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			874,176.86	970,875.00	11.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	413,308.70	435,000.00	5.2%
Noncapitalized Equipment		4400	22,794.61	50,000.00	119.4%
Food		4700	2,550,892.26	2,835,000.00	11.1%
TOTAL, BOOKS AND SUPPLIES			2,986,995.57	3,320,000.00	11.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,714.13	8,000.00	-41.7%
Dues and Memberships		5300	1,002.32	2,000.00	99.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,375.00	12,500.00	809.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	94,675.82	131,000.00	38.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	992.07	6,000.00	504.8%
Professional/Consulting Services and Operating Expenditures		5800	28,044.99	188,200.00	571.1%
Communications		5900	476.64	1,000.00	109.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			140,280.97	348,700.00	148.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	120,000.00	New
Equipment Replacement		6500	86,374.82	150,000.00	73.7%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			86,374.82	270,000.00	212.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	171,434.60	200,000.00	16.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			171,434.60	200,000.00	16.7%
TOTAL, EXPENDITURES			6,535,540.79	7,458,701.00	14.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,054,921.99	1,100,000.00	-46.5%
3) Other State Revenue		8300-8599	6,616,600.50	6,000,000.00	-9.3%
4) Other Local Revenue		8600-8799	40,409.87	36,000.00	-10.9%
5) TOTAL, REVENUES			8,711,932.36	7,136,000.00	-18.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,362,731.19	7,246,201.00	13.9%
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		171,434.60	200,000.00	16.7%
8) Plant Services	8000-8999		1,375.00	12,500.00	809.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,535,540.79	7,458,701.00	14.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,176,391.57	(322,701.00)	-114.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,176,391.57	(322,701.00)	-114.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,337,645.57	5,514,037.14	65.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,337,645.57	5,514,037.14	65.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,337,645.57	5,514,037.14	65.2%
2) Ending Balance, June 30 (E + F1e)			5,514,037.14	5,191,336.14	-5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,959.00	0.00	-100.0%
Stores		9712	273,309.11	0.00	-100.0%
Prepaid Items		9713	1,843.90	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,236,925.13	5,191,336.14	-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)	5,236,925.13	5,191,336.14
Total, Restricted Balance		5,236,925.13	5,191,336.14

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,583.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,618,623.62	6,334,535.00	75.1%
5) TOTAL, REVENUES			3,628,206.62	6,334,535.00	74.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	236,680.89	64,263.00	-72.8%
3) Employee Benefits		3000-3999	87,321.78	32,591.00	-62.7%
4) Books and Supplies		4000-4999	58,191.03	140,500.00	141.4%
5) Services and Other Operating Expenditures		5000-5999	740,822.99	523,761.00	-29.3%
6) Capital Outlay		6000-6999	5,835,245.07	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,958,261.76	761,115.00	-89.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,330,055.14)	5,573,420.00	-267.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,453,509.00	5,573,420.00	127.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,453,509.00)	(5,573,420.00)	127.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,783,564.14)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,153,405.08	3,369,840.94	-63.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,153,405.08	3,369,840.94	-63.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,153,405.08	3,369,840.94	-63.2%
2) Ending Balance, June 30 (E + F1e)			3,369,840.94	3,369,840.94	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	3,369,840.94	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	3,369,840.94	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,479,689.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	(104,975.13)		
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	58,352.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	24,695.10		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,457,761.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	209,207.98		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	878,713.04		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,087,921.02		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,369,840.94		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	9,583.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			9,583.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	3,243,139.82	6,256,833.00	92.9%
Interest		8660	177,112.85	77,702.00	-56.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	198,370.95	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			3,618,623.62	6,334,535.00	75.1%
TOTAL, REVENUES			3,628,206.62	6,334,535.00	74.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	60,997.36	44,078.00	-27.7%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	92,086.20	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	77,045.35	20,185.00	-73.8%
Other Classified Salaries		2900	6,551.98	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			236,680.89	64,263.00	-72.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	28,169.07	0.00	-100.0%
PERS		3201-3202	28,871.10	17,145.00	-40.6%
OASDI/Medicare/Alternative		3301-3302	11,586.73	4,594.00	-60.4%
Health and Welfare Benefits		3401-3402	13,767.54	9,798.00	-28.8%
Unemployment Insurance		3501-3502	1,155.21	30.00	-97.4%
Workers' Compensation		3601-3602	3,772.13	1,024.00	-72.9%
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			87,321.78	32,591.00	-62.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	51,410.27	140,500.00	173.3%
Noncapitalized Equipment		4400	6,780.76	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			58,191.03	140,500.00	141.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,100.00	11,100.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	474,232.53	472,661.00	-0.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,440.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	254,045.75	40,000.00	-84.3%
Communications		5900	4.71	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			740,822.99	523,761.00	-29.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	31,790.10	0.00	-100.0%
Buildings and Improvements of Buildings		6200	5,788,946.44	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	14,508.53	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			5,835,245.07	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,958,261.76	761,115.00	-89.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,453,509.00	5,573,420.00	127.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,453,509.00	5,573,420.00	127.2%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,453,509.00)	(5,573,420.00)	127.2%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,583.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,618,623.62	6,334,535.00	75.1%
5) TOTAL, REVENUES			3,628,206.62	6,334,535.00	74.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,958,261.76	761,115.00	-89.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,958,261.76	761,115.00	-89.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,330,055.14)	5,573,420.00	-267.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,453,509.00	5,573,420.00	127.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,453,509.00)	(5,573,420.00)	127.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,783,564.14)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,153,405.08	3,369,840.94	-63.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,153,405.08	3,369,840.94	-63.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,153,405.08	3,369,840.94	-63.2%
2) Ending Balance, June 30 (E + F1e)			3,369,840.94	3,369,840.94	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	3,369,840.94	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	3,369,840.94	New

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,225,929.87	994,387.00	-18.9%
5) TOTAL, REVENUES			1,225,929.87	994,387.00	-18.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	181.69	500.00	175.2%
5) Services and Other Operating Expenditures		5000-5999	398,763.87	369,257.00	-7.4%
6) Capital Outlay		6000-6999	47,804.51	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			446,750.07	369,757.00	-17.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			779,179.80	624,630.00	-19.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			779,179.80	624,630.00	-19.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,348,468.11	4,127,647.91	23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,348,468.11	4,127,647.91	23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,348,468.11	4,127,647.91	23.3%
2) Ending Balance, June 30 (E + F1e)			4,127,647.91	4,752,277.91	15.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,127,647.91	4,752,277.91	15.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,266,586.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	(123,296.61)		
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	31,693.39		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,174,983.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	47,335.51		
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			47,335.51		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,127,647.91		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	90,585.85	91,387.00	0.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(35,286.98)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,170,631.00	903,000.00	-22.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,225,929.87	994,387.00	-18.9%
TOTAL, REVENUES			1,225,929.87	994,387.00	-18.9%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	181.69	500.00	175.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			181.69	500.00	175.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	328,718.00	330,257.00	0.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,583.83	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	50,462.04	39,000.00	-22.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			398,763.87	369,257.00	-7.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,900.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	45,904.51	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			47,804.51	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			446,750.07	369,757.00	-17.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,225,929.87	994,387.00	-18.9%
5) TOTAL, REVENUES			1,225,929.87	994,387.00	-18.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		40,872.37	24,000.00	-41.3%
8) Plant Services	8000-8999		405,877.70	345,757.00	-14.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			446,750.07	369,757.00	-17.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			779,179.80	624,630.00	-19.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			779,179.80	624,630.00	-19.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,348,468.11	4,127,647.91	23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,348,468.11	4,127,647.91	23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,348,468.11	4,127,647.91	23.3%
2) Ending Balance, June 30 (E + F1e)			4,127,647.91	4,752,277.91	15.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,127,647.91	4,752,277.91	15.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	4,127,647.91	4,752,277.91
Total, Restricted Balance		4,127,647.91	4,752,277.91

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,960,673.00	1,782,589.00	-9.1%
4) Other Local Revenue		8600-8799	(42,419.96)	0.00	-100.0%
5) TOTAL, REVENUES			1,918,253.04	1,782,589.00	-7.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	282.31	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	391.60	0.00	-100.0%
6) Capital Outlay		6000-6999	302,914.61	1,782,589.00	488.5%
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			303,588.52	1,782,589.00	487.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,614,664.52	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,614,664.52	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,614,664.52	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,614,664.52	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,614,664.52	New
2) Ending Balance, June 30 (E + F1e)			1,614,664.52	1,614,664.52	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	1,614,664.52	1,614,664.52	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,461,813.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	(42,419.96)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

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	879,104.64		
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) TOTAL, ASSETS			2,298,498.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	658,747.32		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	25,086.70		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			683,834.02		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,614,664.52		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	1,960,673.00	1,782,589.00	-9.1%
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			1,960,673.00	1,782,589.00	-9.1%
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(42,419.96)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(42,419.96)	0.00	-100.0%
TOTAL, REVENUES			1,918,253.04	1,782,589.00	-7.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	282.31	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			282.31	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	391.60	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			391.60	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	302,914.61	1,782,589.00	488.5%
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			302,914.61	1,782,589.00	488.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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			303,588.52	1,782,589.00	487.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,960,673.00	1,782,589.00	-9.1%
4) Other Local Revenue		8600-8799	(42,419.96)	0.00	-100.0%
5) TOTAL, REVENUES			1,918,253.04	1,782,589.00	-7.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		303,588.52	1,782,589.00	487.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			303,588.52	1,782,589.00	487.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,614,664.52	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,614,664.52	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,614,664.52	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,614,664.52	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,614,664.52	New
2) Ending Balance, June 30 (E + F1e)			1,614,664.52	1,614,664.52	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	1,614,664.52	1,614,664.52	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	1,614,664.52	1,614,664.52
Total, Restricted Balance		1,614,664.52	1,614,664.52

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	58,673.68	56,009.08	-4.5%
4) Other Local Revenue		8600-8799	22,507,675.30	20,487,301.67	-9.0%
5) TOTAL, REVENUES			22,566,348.98	20,543,310.75	-9.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	20,834,962.97	21,661,585.25	4.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,834,962.97	21,661,585.25	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,731,386.01	(1,118,274.50)	-164.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,731,386.01	(1,118,274.50)	-164.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,757,925.74	20,507,532.49	9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,757,925.74	20,507,532.49	9.3%
d) Other Restatements		9795	18,220.74	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,776,146.48	20,507,532.49	9.2%
2) Ending Balance, June 30 (E + F1e)			20,507,532.49	19,389,257.99	-5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	20,507,532.49	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	19,389,257.99	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,412,381.08		
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	95,151.41		
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			20,507,532.49		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			20,507,532.49		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	58,673.68	56,009.08	-4.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			58,673.68	56,009.08	-4.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	20,742,854.14	19,822,150.26	-4.4%
Unsecured Roll		8612	617,519.79	487,000.00	-21.1%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	929,167.59	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	198,851.28	178,151.41	-10.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	19,282.50	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			22,507,675.30	20,487,301.67	-9.0%
TOTAL, REVENUES			22,566,348.98	20,543,310.75	-9.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	13,385,000.00	14,665,000.00	9.6%
Bond Interest and Other Service Charges		7434	7,449,962.97	6,996,585.25	-6.1%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,834,962.97	21,661,585.25	4.0%
TOTAL, EXPENDITURES			20,834,962.97	21,661,585.25	4.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	58,673.68	56,009.08	-4.5%
4) Other Local Revenue		8600-8799	22,507,675.30	20,487,301.67	-9.0%
5) TOTAL, REVENUES			22,566,348.98	20,543,310.75	-9.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	20,834,962.97	21,661,585.25	4.0%
10) TOTAL, EXPENDITURES			20,834,962.97	21,661,585.25	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,731,386.01	(1,118,274.50)	-164.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,731,386.01	(1,118,274.50)	-164.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,757,925.74	20,507,532.49	9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,757,925.74	20,507,532.49	9.3%
d) Other Restatements		9795	18,220.74	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,776,146.48	20,507,532.49	9.2%
2) Ending Balance, June 30 (E + F1e)			20,507,532.49	19,389,257.99	-5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	20,507,532.49	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	19,389,257.99	New

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,996.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,343,455.26	2,762,507.00	17.9%
5) TOTAL, REVENUES			2,353,451.26	2,762,507.00	17.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	99,022.58	103,328.00	4.3%
2) Classified Salaries		2000-2999	1,144,246.60	1,233,273.00	7.8%
3) Employee Benefits		3000-3999	511,562.46	593,756.00	16.1%
4) Books and Supplies		4000-4999	68,636.27	86,097.00	25.4%
5) Services and Other Operating Expenses		5000-5999	8,080.19	574,773.00	7,013.4%
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			1,831,548.10	2,591,227.00	41.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			521,903.16	171,280.00	-67.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	82,503.40	171,280.00	107.6%
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			(82,503.40)	(171,280.00)	107.6%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			439,399.76	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	439,399.76	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	439,399.76	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	439,399.76	New
2) Ending Net Position, June 30 (E + F1e)			439,399.76	439,399.76	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	439,399.76	0.00	-100.0%
c) Unrestricted Net Position		9790	0.00	439,399.76	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	964,922.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	(30,985.44)		
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	91,915.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	34,742.42		
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			1,060,594.20		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	217,945.00		
2) TOTAL, DEFERRED OUTFLOWS			217,945.00		
I. LIABILITIES					
1) Accounts Payable		9500	23,881.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	43,803.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	226,180.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	498,000.00		
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			791,864.44		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	47,275.00		
2) TOTAL, DEFERRED INFLOWS			47,275.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			439,399.76		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	9,996.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,996.00	0.00	-100.0%
OTHER LOCAL REVENUE					
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(9,248.90)	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	2,352,704.16	2,762,507.00	17.4%
TOTAL, OTHER LOCAL REVENUE			2,343,455.26	2,762,507.00	17.9%
TOTAL, REVENUES			2,353,451.26	2,762,507.00	17.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	99,022.58	103,328.00	4.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			99,022.58	103,328.00	4.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	329,088.44	317,745.00	-3.4%

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	88,723.25	101,138.00	14.0%
Clerical, Technical and Office Salaries		2400	52,621.81	55,204.00	4.9%
Other Classified Salaries		2900	673,813.10	759,186.00	12.7%
TOTAL, CLASSIFIED SALARIES			1,144,246.60	1,233,273.00	7.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	29,384.21	19,546.00	-33.5%
PERS		3201-3202	253,386.32	325,550.00	28.5%
OASDI/Medicare/Alternative		3301-3302	84,678.64	91,476.00	8.0%
Health and Welfare Benefits		3401-3402	118,391.53	135,247.00	14.2%
Unemployment Insurance		3501-3502	5,878.55	638.00	-89.1%
Workers' Compensation		3601-3602	19,843.21	21,299.00	7.3%
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			511,562.46	593,756.00	16.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	62,487.39	77,839.00	24.6%
Noncapitalized Equipment		4400	6,148.88	8,258.00	34.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			68,636.27	86,097.00	25.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,225.00	885.00	-79.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,855.19	573,888.00	14,786.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,080.19	574,773.00	7,013.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			1,831,548.10	2,591,227.00	41.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	82,503.40	171,280.00	107.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			82,503.40	171,280.00	107.6%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(82,503.40)	(171,280.00)	107.6%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,996.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,343,455.26	2,762,507.00	17.9%
5) TOTAL, REVENUES			2,353,451.26	2,762,507.00	17.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,831,548.10	2,591,227.00	41.5%
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			1,831,548.10	2,591,227.00	41.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			521,903.16	171,280.00	-67.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	82,503.40	171,280.00	107.6%
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			(82,503.40)	(171,280.00)	107.6%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			439,399.76	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	439,399.76	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	439,399.76	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	439,399.76	New
2) Ending Net Position, June 30 (E + F1e)			439,399.76	439,399.76	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	439,399.76	0.00	-100.0%
c) Unrestricted Net Position		9790	0.00	439,399.76	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	439,399.76	0.00
Total, Restricted Net Position		439,399.76	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,559.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	20,981,644.24	20,917,150.00	-0.3%
5) TOTAL, REVENUES			20,989,203.24	20,917,150.00	-0.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	79,120.04	77,972.00	-1.5%
2) Classified Salaries		2000-2999	96,958.05	99,076.00	2.2%
3) Employee Benefits		3000-3999	77,336.57	71,857.00	-7.1%
4) Books and Supplies		4000-4999	151.29	366,095.00	241,882.3%
5) Services and Other Operating Expenses		5000-5999	21,277,458.17	22,393,295.00	5.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			21,531,024.12	23,008,295.00	6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(541,820.88)	(2,091,145.00)	285.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(541,820.88)	(2,091,145.00)	285.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,507,311.22	4,965,490.34	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,507,311.22	4,965,490.34	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,507,311.22	4,965,490.34	-9.8%
2) Ending Net Position, June 30 (E + F1e)			4,965,490.34	2,874,345.34	-42.1%
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	4,965,490.34	2,874,345.34	-42.1%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,255,843.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	(231,629.39)		
b) in Banks		9120	46,827.14		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	220,597.81		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	103,789.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	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			8,395,427.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,404,509.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	134.95		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,025,293.40		
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			3,429,937.60		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			4,965,490.34		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	7,559.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,559.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	168,435.66	77,954.00	-53.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(24,640.35)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	20,836,151.16	20,837,906.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,697.77	1,290.00	-24.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,981,644.24	20,917,150.00	-0.3%
TOTAL, REVENUES			20,989,203.24	20,917,150.00	-0.3%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	79,120.04	77,972.00	-1.5%
TOTAL, CERTIFICATED SALARIES			79,120.04	77,972.00	-1.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	27,028.18	26,813.00	-0.8%
Clerical, Technical and Office Salaries		2400	69,929.87	72,263.00	3.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			96,958.05	99,076.00	2.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	22,219.52	14,661.00	-34.0%
PERS		3201-3202	24,360.90	26,241.00	7.7%
OASDI/Medicare/Alternative		3301-3302	7,400.65	7,577.00	2.4%
Health and Welfare Benefits		3401-3402	19,708.73	20,473.00	3.9%
Unemployment Insurance		3501-3502	840.29	84.00	-90.0%
Workers' Compensation		3601-3602	2,806.48	2,821.00	0.5%
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			77,336.57	71,857.00	-7.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	151.29	366,095.00	241,882.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			151.29	366,095.00	241,882.3%
SERVICES AND OTHER OPERATING EXPENSES					
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	21,100,820.64	22,386,795.00	6.1%
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	1,440.00	1,500.00	4.2%
Professional/Consulting Services and Operating Expenditures		5800	175,197.53	5,000.00	-97.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			21,277,458.17	22,393,295.00	5.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			21,531,024.12	23,008,295.00	6.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,559.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	20,981,644.24	20,917,150.00	-0.3%
5) TOTAL, REVENUES			20,989,203.24	20,917,150.00	-0.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		21,531,024.12	23,008,295.00	6.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			21,531,024.12	23,008,295.00	6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(541,820.88)	(2,091,145.00)	285.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(541,820.88)	(2,091,145.00)	285.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,507,311.22	4,965,490.34	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,507,311.22	4,965,490.34	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,507,311.22	4,965,490.34	-9.8%
2) Ending Net Position, June 30 (E + F1e)			4,965,490.34	2,874,345.34	-42.1%
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	4,965,490.34	2,874,345.34	-42.1%

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

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	12,942.21	12,993.21	15,412.71	13,119.78	13,119.78	14,354.15
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	12,942.21	12,993.21	15,412.71	13,119.78	13,119.78	14,354.15
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	12,942.21	12,993.21	15,412.71	13,119.78	13,119.78	14,354.15
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
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)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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
C. CHARTER SCHOOL ADA						
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.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
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)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
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)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	8,698,688.57	0.00	8,698,688.57			8,698,688.57
Work in Progress		0.00	0.00	38,531.35		38,531.35
Total capital assets not being depreciated	8,698,688.57	0.00	8,698,688.57	38,531.35	0.00	8,737,219.92
Capital assets being depreciated:						
Land Improvements	36,547,617.57	659,461.43	37,207,079.00	61,055.72		37,268,134.72
Buildings	484,186,862.46	12,437,029.54	496,623,892.00	6,206,649.69		502,830,541.69
Equipment	6,893,758.62	(42,849.62)	6,850,909.00	434,698.84		7,285,607.84
Total capital assets being depreciated	527,628,238.65	13,053,641.35	540,681,880.00	6,702,404.25	0.00	547,384,284.25
Accumulated Depreciation for:						
Land Improvements	(16,995,686.27)	(5,344,019.73)	(22,339,706.00)	1,281,924.67		(21,057,781.33)
Buildings	(259,895,850.31)	(50,278,506.69)	(310,174,357.00)	13,221,592.88		(296,952,764.12)
Equipment	(4,600,922.89)	(910,245.11)	(5,511,168.00)	310,859.81		(5,200,308.19)
Total accumulated depreciation	(281,492,459.47)	(56,532,771.53)	(338,025,231.00)	14,814,377.36	0.00	(323,210,853.64)
Total capital assets being depreciated, net excluding lease and subscription assets	246,135,779.18	(43,479,130.18)	202,656,649.00	21,516,781.61	0.00	224,173,430.61
Lease Assets		5,562,092.00	5,562,092.00		356,664.00	5,205,428.00
Accumulated amortization for lease assets		(470,040.00)	(470,040.00)	(924.00)		(470,964.00)
Total lease assets, net	0.00	5,092,052.00	5,092,052.00	(924.00)	356,664.00	4,734,464.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	254,834,467.75	(38,387,078.18)	216,447,389.57	21,554,388.96	356,664.00	237,645,114.53
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	61.59%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$133,229,654.25
	Appropriations Subject to Limit	$133,229,654.25
	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	7.55%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: ______________________ Date of Meeting: Sep 14, 2023

Clerk / Secretary of the Governing Board

(Original signature required)

To the Superintendent of Public Instruction:

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

Signed: ______________________ Date: ______________

County Superintendent/Designee

(Original signature required)

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

For County Office of Education:	For School District:
Susan Ady	Tina Bernal
Name	Name
Director III, District Business Services	Director, Fiscal Services
Title	Title
(408) 453-6883	(408) 252-3000
Telephone	Telephone
SAdy@sccoe.org	bernal_tina@cusdk8.org
E-mail Address	E-mail Address

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I, Part A; ESSA; Basic Grants Low Income & Neglected	ESSER II	ESSER III	ESSER III; Learning Loss	GEER I; Learning Loss Mitigation	ESSER II; ELOG	ELOG; GEER II
FEDERAL CATALOG NUMBER	84.01	84.425	84.425	84.425U	84.425C	84.425	84.425
RESOURCE CODE	3010	3212	3213	3214	3215	3216	3217
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	86,225.00	13,380.38	841,345.79	367,029.93	16,692.71	786,896.20	327,377.00
2. a. Current Year Award	329,663.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	329,663.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	415,888.00	13,380.38	841,345.79	367,029.93	16,692.71	786,896.20	327,377.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	(61,928.09)	(398,230.62)	(800,603.61)	(43,457.67)	0.00	(282,921.80)	0.00
6. Cash Received in Current Year	311,076.00	411,611.00	1,546,449.60	386,612.40	16,692.71	1,059,138.00	119,940.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	249,147.91	13,380.38	745,845.99	343,154.73	16,692.71	776,216.20	119,940.00
EXPENDITURES							
9. Donor-Authorized Expenditures	205,368.36	13,380.38	667,809.37	0.00	16,692.71	649,466.24	123,995.19
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	205,368.36	13,380.38	667,809.37	0.00	16,692.71	649,466.24	123,995.19
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue							

Description	001	002	003	004	005	006	007
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	43,779.55	0.00	78,036.62	343,154.73	0.00	126,749.96	(4,055.19)
a. Unearned Revenue	43,779.55	0.00	78,036.62	343,154.73	0.00	126,749.96	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	4,055.19
14. Unused Grant Award Calculation (line 4 minus line 9)	210,519.64	0.00	173,536.42	367,029.93	0.00	137,429.96	203,381.81
15. If Carryover is allowed, enter line 14 amount here	210,519.64	0.00	173,536.42	367,029.93	0.00	137,429.96	203,381.81
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	205,368.36	13,380.38	667,809.37	0.00	16,692.71	649,466.24	123,995.19

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

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	ELOG: ESSER III Emergency Needs	ESSER III; ELOG; Learning Loss	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Private School Individual Service Plans (ISP's)	Special Ed: ARP IDEA Part B, SEc. 611, Local Assistance Coordinated Early Intervening Services	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants Coordinated Early Intervening Services
FEDERAL CATALOG NUMBER	84.425	84.425	84.027	84.027	84.027	84.173	84.173
RESOURCE CODE	3218	3219	3305	3306	3307	3308	3309
REVENUE OBJECT	8290	8290	8182	8182	8990	8182	8990
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	929,863.00	1,602,924.00	550,707.00	4,109.00	97,909.00	51,270.00	9,048.00
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	929,863.00	1,602,924.00	550,707.00	4,109.00	97,909.00	51,270.00	9,048.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	232,466.00	400,731.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	697,397.00	1,031,219.00	0.00	0.00	0.00	0.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	929,863.00	1,431,950.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	854,547.20	889,489.18	0.00	0.00	0.00	0.00	0.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	854,547.20	889,489.18	0.00	0.00	0.00	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue							

Description	008	009	010	011	012	013	014
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	75,315.80	542,460.82	0.00	0.00	0.00	0.00	0.00
a. Unearned Revenue	75,315.80	542,460.82	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation							
(line 4 minus line 9)	75,315.80	713,434.82	550,707.00	4,109.00	97,909.00	51,270.00	9,048.00
15. If Carryover is allowed,							
enter line 14 amount here	75,315.80	713,434.82	550,707.00	4,109.00	97,909.00	51,270.00	9,048.00
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	854,547.20	889,489.18	0.00	0.00	0.00	0.00	0.00

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

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec. 611	Special Ed: EDIA Local Assistance, Part B, Sec. 611, Private School Individual Service Plans (ISP's)	Special Ed: IDEA Local Assistance, Part B, Sec. 611, Early Intervening Services	Special Ed: IDEA Preschool Grants, Part B, Sec. 619	Special Ed: IDEA Part B, Sec. 619, Preschool Grants Early Intervening Services	Special Ed: IDEA Preschool Staff Development, Part B, Sec. 619	Title II, Part A; Supporting Effective Instruction
FEDERAL CATALOG NUMBER	84.027	84.027	84.027	84.173	84.173	84.173A	84.367
RESOURCE CODE	3310	3311	3312	3315	3318	3345	4035
REVENUE OBJECT	8181	8181	8990	8182	8990	8182	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	487,390.78	0.00	24,774.00	56.00	104,119.75
2. a. Current Year Award	2,351,454.00	20,916.00	418,653.00	62,033.00	10,947.00	518.00	211,122.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,351,454.00	20,916.00	418,653.00	62,033.00	10,947.00	518.00	211,122.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	2,351,454.00	20,916.00	906,043.78	62,033.00	35,721.00	574.00	315,241.75
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	75,433.75
6. Cash Received in Current Year	162,791.78	0.00	198,725.00	46,459.00	12,700.00	0.00	30,865.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	162,791.78	0.00	198,725.00	46,459.00	12,700.00	0.00	106,298.75
EXPENDITURES							
9. Donor-Authorized Expenditures	2,514,245.78	20,916.00	480,581.00	62,033.00	12,700.00	0.00	154,073.67
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	2,514,245.78	20,916.00	480,581.00	62,033.00	12,700.00	0.00	154,073.67
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	
13. Calculation of Unearned Revenue							

Description	015	016	017	018	019	020	021
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(2,351,454.00)	(20,916.00)	(281,856.00)	(15,574.00)	0.00	0.00	(47,774.92)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	2,351,454.00	20,916.00	281,856.00	15,574.00	0.00	0.00	47,774.92
14. Unused Grant Award Calculation (line 4 minus line 9)	(162,791.78)	0.00	425,462.78	0.00	23,021.00	574.00	161,168.08
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	425,462.78	0.00	23,021.00	574.00	161,168.08
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,514,245.78	20,916.00	480,581.00	62,033.00	12,700.00	0.00	154,073.67

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

Description	022	023	024	025	
FEDERAL PROGRAM NAME	Title IV, Part A; ESSA; Student Support & Academic Achievement	Title III; ESSA; Immigrant Education Program	Title III; ESSA; English Learner Student Program	ARP; Homeless Children & Youth II (ARP HCY II)	TOTAL
FEDERAL CATALOG NUMBER	84.424	84.365	84.365	84.425	
RESOURCE CODE	4127	4201	4203	5634	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover	0.00	0.00	327,404.22	6,425.00	6,634,946.76
2. a. Current Year Award	25,060.00	355,252.00	339,093.00	0.00	4,124,711.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	(134,256.50)	0.00	0.00	(134,256.50)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	25,060.00	220,995.50	339,093.00	0.00	3,990,454.50
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	25,060.00	220,995.50	666,497.22	6,425.00	10,625,401.26
REVENUES					
5. Unearned Revenue Deferred from Prior Year	(4,676.00)	0.00	116,710.93	1,606.00	(764,870.11)
6. Cash Received in Current Year	28,053.00	177,627.00	67,084.00	0.00	6,304,440.49
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	23,377.00	177,627.00	183,794.93	1,606.00	5,539,570.38
EXPENDITURES					
9. Donor-Authorized Expenditures	20,994.31	0.00	129,036.84	4,812.64	6,820,141.87
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	20,994.31	0.00	129,036.84	4,812.64	6,820,141.87
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts					

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Description	022	023	024	025	
(line 8 minus line 9 plus line 12)	2,382.69	177,627.00	54,758.09	(3,206.64)	(1,280,571.49)
a. Unearned Revenue	2,382.69	177,627.00	54,758.09	0.00	1,444,265.26
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	3,206.64	2,724,836.75
14. Unused Grant Award Calculation (line 4 minus line 9)	4,065.69	220,995.50	537,460.38	1,612.36	3,805,259.39
15. If Carryover is allowed, enter line 14 amount here	4,065.69	220,995.50	537,460.38	1,612.36	3,968,051.17
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	20,994.31	0.00	129,036.84	4,812.64	6,820,141.87

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

Description	001	002	003	004	005	
STATE PROGRAM NAME	CD: CA Prek Planning & Implementation Grant Program UPK	Special Ed: Project Workability LEA	Tobacco-Use Prevention Education: Grades Six through Twelve	In-Person Instruction (IPI) Grant AB86 COVID-19	STRS on-Behalf Pension Contribution	**TOTAL**
RESOURCE CODE	6053	6520	6690	7422	7690	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Carryover	321,234.29	0.00	0.00	54,359.49	0.00	375,593.78
2. a. Current Year Award	745,206.00	5,520.00	22,399.00	0.00	7,935,952.00	8,709,077.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	745,206.00	5,520.00	22,399.00	0.00	7,935,952.00	8,709,077.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,066,440.29	5,520.00	22,399.00	54,359.49	7,935,952.00	9,084,670.78
REVENUES						
5. Unearned Revenue Deferred from Prior Year	321,234.29	0.00	0.00	54,359.49	0.00	375,593.78
6. Cash Received in Current Year	745,206.00	4,915.49	0.00	0.00	7,935,952.00	8,686,073.49
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	1,066,440.29	4,915.49	0.00	54,359.49	7,935,952.00	9,061,667.27
EXPENDITURES						
9. Donor-Authorized Expenditures	66,640.83	4,915.49	22,399.00	1,306.98	7,935,952.00	8,031,214.30
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	66,640.83	4,915.49	22,399.00	1,306.98	7,935,952.00	8,031,214.30
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	999,799.46	0.00	(22,399.00)	53,052.51	0.00	1,030,452.97
a. Unearned Revenue	999,799.46	0.00	0.00	53,052.51	0.00	1,052,851.97
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00

Description	001	002	003	004	005	
c. Accounts Receivable	0.00	0.00	22,399.00	0.00	0.00	22,399.00
14. Unused Grant Award Calculation (line 4 minus line 9)	999,799.46	604.51	0.00	53,052.51	0.00	1,053,456.48
15. If Carryover is allowed, enter line 14 amount here	999,799.46	0.00	0.00	53,052.51	0.00	1,052,851.97
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	66,640.83	4,915.49	22,399.00	1,306.98	7,935,952.00	8,031,214.30

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

Description	001	
LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
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
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00

Description	001	
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

Description	001	
FEDERAL PROGRAM NAME		TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		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
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00

Description	001	
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Expanded Learning Opportunities Program ELOP	Educator Effectiveness, FY 2021-2022	Lottery: Instructional Materials	Special Education	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	Special Ed: Dispute Prevention and dispute Resolution	Mental Health-Related Services
RESOURCE CODE	2600	6266	6300	6500	6510	6536	6546
REVENUE OBJECT	8590	8590	8560	8792/8097	8792	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	1,403,879.54	3,399,949.94	1,156,572.75	0.00	319,178.94	133,238.00	1,250,630.44
2. a. Current Year Award	4,453,742.00	0.00	1,409,489.10	11,707,822.01	189,763.33	0.00	796,277.00
b. Other Adjustments	0.00	0.00	723,585.34	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,453,742.00	0.00	2,133,074.44	11,707,822.01	189,763.33	0.00	796,277.00
3. Required Matching Funds/Other	0.00	0.00	0.00	21,578,440.57	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	5,857,621.54	3,399,949.94	3,289,647.19	33,286,262.58	508,942.27	133,238.00	2,046,907.44
REVENUES							
5. Cash Received in Current Year	4,453,742.00	0.00	1,966,501.80	11,707,822.01	189,763.33	0.00	796,277.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	557,012.78	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	(390,440.14)	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	(390,440.14)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	21,578,440.57	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	4,453,742.00	0.00	1,576,061.66	33,286,262.58	189,763.33	0.00	796,277.00
EXPENDITURES							
10. Donor-Authorized Expenditures	2,136,072.52	434,988.14	364,076.52	33,286,262.58	165,428.72	133,238.00	728,939.69
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	001	002	003	004	005	006	007
12. Total Expenditures (line 10 plus line 11)	2,136,072.52	434,988.14	364,076.52	33,286,262.58	165,428.72	133,238.00	728,939.69
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,721,549.02	2,964,961.80	2,925,570.67	0.00	343,513.55	0.00	1,317,967.75

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Special Education Early Intervention Preschool Grant	Arts, Music, and Instructional Materials Discretionary Block Grant	Child Nutrition: Kitchen Infrastructure Upgrade Funds	Chld Nutrition: Food Service Staff Training Funds	Child Nutrition: Kitchen Infrastructure and Training Funds 2022	Classified School Employee Professional Development Block Grant	SB 117 COVID-19 LEA Response Funds
RESOURCE CODE	6547	6762	7028	7029	7032	7311	7388
REVENUE OBJECT	8590	8590	8520	8520	8520	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	529,042.00	0.00	25,000.00	46,651.00	0.00	89,602.25	51,473.27
2. a. Current Year Award	542,590.00	4,518,014.00	0.00	0.00	1,516,855.00	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	542,590.00	4,518,014.00	0.00	0.00	1,516,855.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,071,632.00	4,518,014.00	25,000.00	46,651.00	1,516,855.00	89,602.25	51,473.27
REVENUES							
5. Cash Received in Current Year	542,590.00	4,518,014.00	0.00	0.00	1,516,855.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	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
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	542,590.00	4,518,014.00	0.00	0.00	1,516,855.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	964,023.00	0.00	25,000.00	46,651.00	0.00	8,179.22	51,473.27
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	964,023.00	0.00	25,000.00	46,651.00	0.00	8,179.22	51,473.27
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	107,609.00	4,518,014.00	0.00	0.00	1,516,855.00	81,423.03	0.00

Description	015	016	017	
STATE PROGRAM NAME	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	Learning Recovery Block Grant	Ongoing & Major Maintenance Account (RMA)	TOTAL
RESOURCE CODE	7426	7435	8150	
REVENUE OBJECT	8590	8590	8980	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	556,124.99	0.00	1,607,016.86	10,568,359.98
2. a. Current Year Award	0.00	5,879,583.00	2,453,509.00	33,467,644.44
b. Other Adjustments	0.00	0.00	0.00	723,585.34
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	5,879,583.00	2,453,509.00	34,191,229.78
3. Required Matching Funds/Other	0.00	0.00	2,990,568.40	24,569,008.97
4. Total Available Award (sum lines 1, 2c, & 3)	556,124.99	5,879,583.00	7,051,094.26	69,328,598.73
REVENUES				
5. Cash Received in Current Year	0.00	0.00	5,444,077.40	31,135,642.54
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	557,012.78
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	5,879,583.00	(2,990,568.40)	2,498,574.46
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	5,879,583.00	(2,990,568.40)	2,498,574.46
8. Contributed Matching Funds	0.00	0.00	2,990,568.40	24,569,008.97
9. Total Available (sum lines 5, 7c, & 8)	0.00	5,879,583.00	5,444,077.40	58,203,225.97
EXPENDITURES				
10. Donor-Authorized Expenditures	526,860.50	4,925.16	7,051,094.26	45,927,212.58
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00

Description	015	016	017	
12. Total Expenditures (line 10 plus line 11)	526,860.50	4,925.16	7,051,094.26	45,927,212.58
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	29,264.49	5,874,657.84	0.00	23,401,386.15

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

Description	001	002	
LOCAL PROGRAM NAME	Other Local	School Misc Funds	TOTAL
RESOURCE CODE	9010	9505	
REVENUE OBJECT	86XX	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	166,312.73	2,132,141.20	2,298,453.93
2. a. Current Year Award	236,632.94	6,014,746.02	6,251,378.96
b. Other Adjustments	0.00		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	236,632.94	6,014,746.02	6,251,378.96
3. Required Matching Funds/Other	0.00	184,888.89	184,888.89
4. Total Available Award (sum lines 1, 2c, & 3)	402,945.67	8,331,776.11	8,734,721.78
REVENUES			
5. Cash Received in Current Year	236,632.94	6,199,634.91	6,436,267.85
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	(184,888.89)	(184,888.89)
b. Noncurrent Accounts Receivable	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	(184,888.89)	(184,888.89)
8. Contributed Matching Funds	0.00	184,888.89	184,888.89
9. Total Available (sum lines 5, 7c, & 8)	236,632.94	6,199,634.91	6,436,267.85
EXPENDITURES			
10. Donor-Authorized Expenditures	922,826.25	6,315,171.51	7,237,997.76
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00
12. Total Expenditures			

Description	001	002	
(line 10 plus line 11)	922,826.25	6,315,171.51	7,237,997.76
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)	(519,880.58)	2,016,604.60	1,496,724.02

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	90,621,661.76	301	0.00	303	90,621,661.76	305	1,308,234.97		307	89,313,426.79	309
2000 - Classified Salaries	37,291,509.45	311	424,427.25	313	36,867,082.20	315	3,354,643.87		317	33,512,438.33	319
3000 - Employee Benefits	51,207,433.94	321	147,885.74	323	51,059,548.20	325	1,859,968.88		327	49,199,579.32	329
4000 - Books, Supplies Equip Replace. (6500)	9,896,594.85	331	25,049.98	333	9,871,544.87	335	650,031.52		337	9,221,513.35	339
5000 - Services. . . & 7300 - Indirect Costs	20,933,209.95	341	108,472.82	343	20,824,737.13	345	2,009,517.78		347	18,815,219.35	349
				TOTAL	209,244,574.16	365			TOTAL	200,062,177.14	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	75,777,950.80	375
2. Salaries of Instructional Aides Per EC 41011.	2100	12,066,553.92	380
3. STRS.	3101 & 3102	21,011,655.22	382
4. PERS.	3201 & 3202	3,081,463.60	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,059,019.91	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	7,401,647.37	385
7. Unemployment Insurance.	3501 & 3502	421,960.33	390
8. Workers' Compensation Insurance.	3601 & 3602	1,402,779.13	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	123,223,030.28	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	123,223,030.28	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.	61.59%	
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)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	61.59%	
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).	200,062,177.14	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	263,933,302.00	0.00	263,933,302.00		13,385,000.00	250,548,302.00	14,665,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	351,809.00	5,061,830.00	5,413,639.00		612,668.00	4,800,971.00	470,964.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt		12,799,002.00	12,799,002.00		2,043,387.00	10,755,615.00	
Net Pension Liability	221,400,000.00	(115,289,000.00)	106,111,000.00	59,190,000.00		165,301,000.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	1,940,822.00	(10,107.00)	1,930,715.00		376,053.25	1,554,661.75	
Subscription Liability			0.00	0.00		0.00	
Governmental activities long-term liabilities	487,625,933.00	(97,438,275.00)	390,187,658.00	59,190,000.00	16,417,108.25	432,960,549.75	15,135,964.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability		101,000.00	101,000.00	397,000.00		498,000.00	
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	101,000.00	101,000.00	397,000.00	0.00	498,000.00	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	210,672,234.14
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,820,141.87
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	296,815.65
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	424,618.10
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	179,866.54
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	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				901,300.29
D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				202,950,791.98
Section II - Expenditures Per ADA				**2022-23 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				12,993.21
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,619.76

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.)	192,228,540.73	14,218.69
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)	192,228,540.73	14,218.69
B. Required effort (Line A.2 times 90%)	173,005,686.66	12,796.82
C. Current year expenditures (Line I.E and Line II.B)	202,950,791.98	15,619.76
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2021-22 Actual			2022-23 Actual		
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	129,945,394.85		129,945,394.85			133,229,654.25
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	13,576.54		13,576.54			12,942.21
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2021-22			Adjustments to 2022-23		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2022-23 P2 Report			2023-24 P2 Estimate		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	12,942.21	0.00	12,942.21	13,119.78	0.00	13,119.78
2. Total Charter Schools ADA (Form A, Line C9)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			12,942.21			13,119.78
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2022-23 Actual			2023-24 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	386,055.00	0.00	386,055.00	386,120.00		386,120.00
2. Timber Yield Tax (Object 8022)	0.00	0.00	0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00	0.00	0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	129,918,797.02	0.00	129,918,797.02	136,643,946.00		136,643,946.00
5. Unsecured Roll Taxes (Object 8042)	6,985,760.95	0.00	6,985,760.95	5,722,860.00		5,722,860.00
6. Prior Years' Taxes (Object 8043)	0.00	0.00	0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	5,788,188.75	0.00	5,788,188.75	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(24,752,000.00)	0.00	(24,752,000.00)	(25,000,000.00)		(25,000,000.00)

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	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		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00	0.00	0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00	0.00	0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	8,282,532.50	0.00	8,282,532.50	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00	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		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	126,609,334.22	0.00	126,609,334.22	117,752,926.00	0.00	117,752,926.00
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		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	126,609,334.22	0.00	126,609,334.22	117,752,926.00	0.00	117,752,926.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,530,188.14			2,848,080.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	5,444,077.40	0.00	5,444,077.40	6,966,834.00		6,966,834.00
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)	5,444,077.40	0.00	7,974,265.54	6,966,834.00	0.00	9,814,914.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	45,642,370.82	0.00	45,642,370.82	44,171,954.00		44,171,954.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00	0.00	0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	45,642,370.82	0.00	45,642,370.82	44,171,954.00	0.00	44,171,954.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	233,730,758.72	0.00	233,730,758.72	207,030,250.00		207,030,250.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	910,562.65	0.00	910,562.65	356,169.00		356,169.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2022-23 Actual			2023-24 Budget		

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			129,945,394.85			133,229,654.25
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9533			1.0137
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			133,229,654.25			141,051,338.10
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			126,609,334.22			117,752,926.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			1,553,065.20			1,574,373.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			14,594,585.57			33,113,326.10
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			14,594,585.57			33,113,326.10
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])			552,250.27			259,993.33
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			127,161,584.49			118,012,919.33
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)			14,042,335.30			32,853,332.77
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			127,161,584.49			
b. State Subventions (Line D8)			14,042,335.30			
c. Less: Excluded Appropriations (Line C23)			7,974,265.54			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			133,229,654.25			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	2022-23 Actual			2023-24 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			133,229,654.25			141,051,338.10
12. Appropriations Subject to the Limit (Line D9d)			133,229,654.25			

"* Please provide below an explanation for each entry in the adjustments column."

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals

Tina Bernal, Director Fiscal Services
Gann Contact Person

408-252-3000 ext 61412
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) — 7,337,492.53

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) — 171,525,644.20

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.28%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

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) — 7,606,848.43

2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) — 3,622,356.53

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	81,700.00
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)	792,623.23
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)	12,103,528.19
9. Carry-Forward Adjustment (Part IV, Line F)	2,890,164.54
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	14,993,692.73
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	134,492,918.93
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	25,007,752.11
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	12,331,728.57
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	27,028.18
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	296,815.65
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,176,634.81
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)	234,783.07
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)	2,530,198.45
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)	17,726,611.07
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)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,726,839.11
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)	198,551,309.95
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.10%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.55%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

A. Indirect costs incurred in the current year (Part III, Line A8)	12,103,528.19
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(80,003.39)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.60%) times Part III, Line B19); zero if negative	2,890,164.54
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.60%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.60%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	2,890,164.54
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	2,890,164.54

Approved indirect cost rate:	4.60%
Highest rate used in any program:	4.60%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	2,042,134.34	93,938.18	4.60%
01	3010	196,337.36	9,031.00	4.60%
01	3212	12,792.38	588.00	4.60%
01	3213	638,441.37	29,368.00	4.60%
01	3215	15,958.71	734.00	4.60%
01	3310	2,410,835.78	103,410.00	4.29%
01	3311	19,996.00	920.00	4.60%
01	3312	462,170.00	18,411.00	3.98%
01	3315	59,305.00	2,728.00	4.60%
01	3318	12,219.00	481.00	3.94%
01	4035	147,297.67	6,776.00	4.60%
01	4127	20,071.31	923.00	4.60%
01	4203	126,506.84	2,530.00	2.00%
01	5634	4,600.99	211.65	4.60%
01	6053	63,710.16	2,930.67	4.60%
01	6266	415,858.64	19,129.50	4.60%
01	6536	127,379.00	5,859.00	4.60%
01	7311	7,820.00	359.22	4.59%
01	7422	1,249.50	57.48	4.60%
01	9010	7,117,514.02	102,475.00	1.44%
13	5310	3,723,776.11	171,434.60	4.60%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,323,145.31	1,323,145.31
2. State Lottery Revenue	8560	3,352,998.72		1,966,501.88	5,319,500.60
3. Other Local Revenue	8600-8799	28,653.06		0.00	28,653.06
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00	0.00	0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00	0.00		0.00
6. Total Available (Sum Lines A1 through A5)		3,381,651.78	0.00	3,289,647.19	6,671,298.97
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,308,234.97	0.00	0.00	1,308,234.97
2. Classified Salaries	2000-2999	1,173,761.73	0.00	0.00	1,173,761.73
3. Employee Benefits	3000-3999	889,556.28	0.00	0.00	889,556.28
4. Books and Supplies	4000-4999	8,967.83	0.00	364,076.52	373,044.35
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,130.97	0.00		1,130.97
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
7. Tuition	7100-7199	0.00	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		0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00	0.00		0.00
9. Transfers of Indirect Costs	7300-7399	0.00	0.00		0.00
10. Debt Service	7400-7499	0.00	0.00		0.00
11. All Other Financing Uses	7630-7699	0.00	0.00		0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,381,651.78	0.00	364,076.52	3,745,728.30
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	2,925,570.67	2,925,570.67
D. COMMENTS:					

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: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	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
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	109,794,192.62	29,621,580.78	139,415,773.40	11,660,641.64		151,076,415.04
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
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	3,563,400.44	759,260.25	4,322,660.69	361,544.44		4,684,205.13
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	43,106,812.62	6,208,400.79	49,315,213.41	4,124,691.32		53,439,904.73
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	296,815.65	31,296.10	328,111.75	27,443.05		355,554.80
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					86,765.60	86,765.60
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					450,245.54	450,245.54
----	Other Outgo					179,866.54	179,866.54
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		42,122.98	42,122.98	528,588.37		570,711.35
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(171,434.60)		(171,434.60)
----	**Total General Fund and Charter Schools Funds Expenditures**	156,761,221.33	36,662,660.90	193,423,882.23	16,531,474.22	716,877.68	210,672,234.13

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	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	101,260,386.13	3,839,730.33	3,423,516.01	61,141.71	1,182,390.26	0.00	27,028.18			0.00	0.00	109,794,192.62
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	3,561,706.54	1,240.39	453.51	0.00	0.00	0.00	0.00			0.00	0.00	3,563,400.44
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	32,177,911.12	3,951,613.13	80.59	468,824.80	2,849,728.36	3,658,637.30	0.00			17.32	0.00	43,106,812.62
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		296,815.65	0.00	0.00	0.00	296,815.65
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		137,000,003.79	7,792,583.85	3,424,050.11	529,966.51	4,032,118.62	3,658,637.30	27,028.18	296,815.65	0.00	17.32	0.00	156,761,221.33

* 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	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	13,245,974.50	16,375,606.28	0.00	29,621,580.78
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	354,689.25	404,571.00	0.00	759,260.25
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	4,532,094.10	1,713,477.19	(37,170.50)	6,208,400.79
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	31,296.10	0.00	0.00	31,296.10
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	42,122.98	0.00	42,122.98
Total Allocated Support Costs		18,164,053.95	18,535,777.45	(37,170.50)	36,662,660.90

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,176,634.81
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	81,700.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	7,900,572.37
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	6,544,001.64
5	Total Central Administration Costs in General Fund and Charter Schools Funds	16,702,908.82
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	156,761,221.33
2	Total Allocated Costs (from Form PCR, Column 2, Total)	36,662,660.90
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	193,423,882.23
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	6,277,731.37
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	6,277,731.37
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	199,701,613.60
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	8.36%

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)	86,765.60				86,765.60
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			450,245.54		450,245.54
Other Outgo (Objects 1000 - 7999)				179,866.54	179,866.54
Total Other Costs	86,765.60	0.00	450,245.54	179,866.54	716,877.68

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		794,954.68	372,196.27	12,094,000.69	4,902,902.32	18,535,777.45	0.00	(37,170.50)
B. Enter Allocation Factor(s) by Goal:		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	634.87	634.87	634.87	634.87	688.10	0.00	
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual	17.00	17.00	17.00	17.00	17.00		
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	217.22	217.22	217.22	217.22	72.00	0.00	210.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services	1.50	1.50	1.50	1.50			
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)					1.77		
C. Total Allocation Factors		870.59	870.59	870.59	870.59	778.87	0.00	210.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(23,455.90)	0.00	(171,434.60)				
Other Sources/Uses Detail					2,536,012.40	0.00		
Fund Reconciliation							5,699,880.36	5,656,022.32
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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	992.07	0.00	171,434.60	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							79.91	0.00
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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	1,440.00	0.00						
Other Sources/Uses Detail					0.00	2,453,509.00		
Fund Reconciliation							24,695.10	878,713.04
25 CAPITAL FACILITIES FUND								
Expenditure Detail	19,583.83	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							879,104.64	25,086.70
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	82,503.40		
Fund Reconciliation							0.00	43,803.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	1,440.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	134.95
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								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	23,455.90	(23,455.90)	171,434.60	(171,434.60)	2,536,012.40	2,536,012.40	6,603,760.01	6,603,760.01

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,029.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,335,546.92	0.00	0.00	0.00	851,894.09	10,503,389.26		12,690,830.27
2000-2999	Classified Salaries	4,242,943.47	0.00	0.00	0.00	595,778.42	9,147,627.98		13,986,349.87
3000-3999	Employee Benefits	2,273,305.01	0.00	0.00	0.00	586,240.79	7,921,326.50		10,780,872.30
4000-4999	Books and Supplies	216,526.72	0.00	0.00	0.00	0.00	222,329.60		438,856.32
5000-5999	Services and Other Operating Expenditures	237,010.27	0.00	0.00	0.00	2,003.57	4,961,711.52		5,200,725.36
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	9,178.50	0.00	0.00	0.00	0.00	0.00		9,178.50
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	8,314,510.89	0.00	0.00	0.00	2,035,916.87	32,756,384.86	0.00	43,106,812.62
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	3,209.00	128,600.00		131,809.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	6,208,400.82							6,208,400.82
	Total Indirect Costs and PCR Allocations	6,208,400.82	0.00	0.00	0.00	3,209.00	128,600.00	0.00	6,340,209.82
	TOTAL COSTS	14,522,911.71	0.00	0.00	0.00	2,039,125.87	32,884,984.86	0.00	49,447,022.44
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	177,460.92	0.00	0.00	0.00	131,657.39	2,070,231.10		2,379,349.41
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	115.37		115.37
3000-3999	Employee Benefits	57,183.96	0.00	0.00	0.00	51,030.39	670,394.38		778,608.73
4000-4999	Books and Supplies	191.32	0.00	0.00	0.00	0.00	20,392.63		20,583.95
5000-5999	Services and Other Operating Expenditures	40,550.00	0.00	0.00	0.00	0.00	940.73		41,490.73
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	275,386.20	0.00	0.00	0.00	182,687.78	2,762,074.21	0.00	3,220,148.19
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	3,209.00	122,741.00		125,950.00
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	3,209.00	122,741.00	0.00	125,950.00
	TOTAL BEFORE OBJECT 8980	275,386.20	0.00	0.00	0.00	185,896.78	2,884,815.21	0.00	3,346,098.19
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								3,346,098.19
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	1,158,086.00	0.00	0.00	0.00	720,236.70	8,433,158.16		10,311,480.86
2000-2999	Classified Salaries	4,242,943.47	0.00	0.00	0.00	595,778.42	9,147,512.61		13,986,234.50
3000-3999	Employee Benefits	2,216,121.05	0.00	0.00	0.00	535,210.40	7,250,932.12		10,002,263.57
4000-4999	Books and Supplies	216,335.40	0.00	0.00	0.00	0.00	201,936.97		418,272.37
5000-5999	Services and Other Operating Expenditures	196,460.27	0.00	0.00	0.00	2,003.57	4,960,770.79		5,159,234.63
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	9,178.50	0.00	0.00	0.00	0.00	0.00		9,178.50
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	8,039,124.69	0.00	0.00	0.00	1,853,229.09	29,994,310.65	0.00	39,886,664.43
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	5,859.00		5,859.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	6,208,400.82							6,208,400.82
	Total Indirect Costs and PCR Allocations	6,208,400.82	0.00	0.00	0.00	0.00	5,859.00	0.00	6,214,259.82
	TOTAL BEFORE OBJECT 8980	14,247,525.51	0.00	0.00	0.00	1,853,229.09	30,000,169.65	0.00	46,100,924.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								46,100,924.25
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	2,180,882.14	0.00	0.00	0.00	0.00	0.00		2,180,882.14
3000-3999	Employee Benefits	970,412.60	0.00	0.00	0.00	0.00	0.00		970,412.60
4000-4999	Books and Supplies	216,335.40	0.00	0.00	0.00	0.00	6,658.62		222,994.02
5000-5999	Services and Other Operating Expenditures	23,214.27	0.00	0.00	0.00	0.00	0.00		23,214.27
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	9,178.50	0.00	0.00	0.00	0.00	0.00		9,178.50
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	3,400,022.91	0.00	0.00	0.00	0.00	6,658.62	0.00	3,406,681.53
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	3,400,022.91	0.00	0.00	0.00	0.00	6,658.62	0.00	3,406,681.53
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)								21,578,440.57

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
TOTAL COSTS									24,985,122.10

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

2021-22 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	43,208,031.74	25,256,800.13
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)	0.00	0.00
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)	0.00	0.00
4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00
5. 2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)	43,208,031.74	25,256,800.13

C. Unduplicated Pupil Count

1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	1,067.00
2. Enter any adjustments not included in Line C1 (explain below)	0.00
3. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)	1,067.00

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SELPA: **Santa Clara II (QQ)**

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

a. Has left the jurisdiction of the agency;

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

c. No longer needs the program of special education.

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

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

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Item #2		1,538,805.25
Total exempt reductions	0.00	1,538,805.25

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.

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

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

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

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

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

SELPA: Santa Clara II (QQ)

SECTION 3	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 2021-2022	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	49,447,022.44		
b. Less: Expenditures paid from federal sources	3,346,098.19		
c. Expenditures paid from state and local sources	46,100,924.25	43,208,031.74	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		43,208,031.74	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	46,100,924.25	43,208,031.74	2,892,892.51

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

	Actual FY 2022-23	Comparison Year FY 2021-2022	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	49,447,022.44		
b. Less: Expenditures paid from federal sources	3,346,098.19		
c. Expenditures paid from state and local sources	46,100,924.25	43,208,031.74	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		43,208,031.74	
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	46,100,924.25	43,208,031.74	
d. Special education unduplicated pupil count	1,029.00	1,067.00	
e. Per capita state and local expenditures (A2c/A2d)	44,801.68	40,494.88	4,306.80

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.

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B. LOCAL EXPENDITURES ONLY METHOD

		Actual FY 2022-23	Comparison Year FY 2021-2022	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	24,985,122.10	25,256,800.13	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		25,256,800.13	
	Less: Exempt reduction(s) from SECTION 1		1,538,805.25	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	24,985,122.10	23,717,994.88	1,267,127.22

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 2021-2022	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	24,985,122.10	25,256,800.13	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		25,256,800.13	
	Less: Exempt reduction(s) from SECTION 1		1,538,805.25	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	24,985,122.10	23,717,994.88	
	b. Special education unduplicated pupil count	1,029.00	1,067.00	
	c. Per capita local expenditures(B2a/ B2b)	24,280.97	22,228.67	2,052.30

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.

Tina Bernal
Contact Name

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Telephone Number

Director, Fiscal Services
Title

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SELPA: Santa Clara II (QQ)

Object Code	Description	Santa Clara County Office of Education (QQ00)	Fremont Union High (QQ01)	Sunnyvale Elementary (QQ02)	Cupertino Union Elementary (QQ04)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	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	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						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	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	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						0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Santa Clara II (QQ)

Object Code	Description	Santa Clara County Office of Education (QQ00)	Fremont Union High (QQ01)	Sunnyvale Elementary (QQ02)	Cupertino Union Elementary (QQ04)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	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	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)					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	0.00
UNDUPLICATED PUPIL COUNT							0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,029.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,408,468.00	0.00	0.00	0.00	853,577.00	10,264,407.00		12,526,452.00
2000-2999	Classified Salaries	4,758,999.00	0.00	0.00	0.00	603,429.00	10,200,107.00		15,562,535.00
3000-3999	Employee Benefits	2,411,946.00	0.00	0.00	0.00	567,875.00	7,691,432.00		10,671,253.00
4000-4999	Books and Supplies	226,931.00	0.00	0.00	0.00	529,311.00	1,581,805.00		2,338,047.00
5000-5999	Services and Other Operating Expenditures	31,095.00	0.00	0.00	0.00	1,579.00	5,389,652.00		5,422,326.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	9,000.00	0.00	0.00	0.00	0.00	0.00		9,000.00
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	8,846,439.00	0.00	0.00	0.00	2,555,771.00	35,127,403.00	0.00	46,529,613.00
7310	Transfers of Indirect Costs	57,155.00	0.00	0.00	0.00	4,439.00	219,716.00		281,310.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	57,155.00	0.00	0.00	0.00	4,439.00	219,716.00	0.00	281,310.00
	TOTAL COSTS	8,903,594.00	0.00	0.00	0.00	2,560,210.00	35,347,119.00	0.00	46,810,923.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,150,824.00	0.00	0.00	0.00	730,673.00	8,733,030.00		10,614,527.00
2000-2999	Classified Salaries	4,758,999.00	0.00	0.00	0.00	603,429.00	10,200,107.00		15,562,535.00
3000-3999	Employee Benefits	2,338,794.00	0.00	0.00	0.00	512,629.00	7,169,629.00		10,021,052.00
4000-4999	Books and Supplies	226,931.00	0.00	0.00	0.00	529,042.00	427,901.00		1,183,874.00
5000-5999	Services and Other Operating Expenditures	31,095.00	0.00	0.00	0.00	1,105.00	5,389,652.00		5,421,852.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	9,000.00	0.00	0.00	0.00	0.00	0.00		9,000.00
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	8,515,643.00	0.00	0.00	0.00	2,376,878.00	31,920,319.00	0.00	42,812,840.00
7310	Transfers of Indirect Costs	57,155.00	0.00	0.00	0.00	0.00	342.00		57,497.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	57,155.00	0.00	0.00	0.00	0.00	342.00	0.00	57,497.00
	TOTAL BEFORE OBJECT 8980	8,572,798.00	0.00	0.00	0.00	2,376,878.00	31,920,661.00	0.00	42,870,337.00
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								42,870,337.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	2,355,923.00	0.00	0.00	0.00	0.00	0.00		2,355,923.00
3000-3999	Employee Benefits	1,059,385.00	0.00	0.00	0.00	0.00	0.00		1,059,385.00
4000-4999	Books and Supplies	226,931.00	0.00	0.00	0.00	0.00	8,400.00		235,331.00
5000-5999	Services and Other Operating Expenditures	30,850.00	0.00	0.00	0.00	0.00	0.00		30,850.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	9,000.00	0.00	0.00	0.00	0.00	0.00		9,000.00
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	3,682,089.00	0.00	0.00	0.00	0.00	8,400.00	0.00	3,690,489.00
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	3,682,089.00	0.00	0.00	0.00	0.00	8,400.00	0.00	3,690,489.00
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)								27,399,101.00
	TOTAL COSTS								31,089,590.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,029.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,335,546.92	0.00	0.00	0.00	851,894.09	10,503,389.26	0.00		12,690,830.27
2000-2999	Classified Salaries	4,242,943.47	0.00	0.00	0.00	595,778.42	9,147,627.98	0.00		13,986,349.87
3000-3999	Employee Benefits	2,273,305.01	0.00	0.00	0.00	586,240.79	7,921,326.50	0.00		10,780,872.30
4000-4999	Books and Supplies	216,526.72	0.00	0.00	0.00	0.00	222,329.60	0.00		438,856.32
5000-5999	Services and Other Operating Expenditures	237,010.27	0.00	0.00	0.00	2,003.57	4,961,711.52	0.00		5,200,725.36
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	9,178.50	0.00	0.00	0.00	0.00	0.00	0.00		9,178.50
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	8,314,510.89	0.00	0.00	0.00	2,035,916.87	32,756,384.86	0.00	0.00	43,106,812.62
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	3,209.00	128,600.00	0.00		131,809.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	6,208,400.82								6,208,400.82
	Total Indirect Costs	0.00	0.00	0.00	0.00	3,209.00	128,600.00	0.00	0.00	131,809.00
	TOTAL COSTS	8,314,510.89	0.00	0.00	0.00	2,039,125.87	32,884,984.86	0.00	0.00	43,238,621.62
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	177,460.92	0.00	0.00	0.00	131,657.39	2,070,231.10	0.00		2,379,349.41
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	115.37	0.00		115.37
3000-3999	Employee Benefits	57,183.96	0.00	0.00	0.00	51,030.39	670,394.38	0.00		778,608.73
4000-4999	Books and Supplies	191.32	0.00	0.00	0.00	0.00	20,392.63	0.00		20,583.95
5000-5999	Services and Other Operating Expenditures	40,550.00	0.00	0.00	0.00	0.00	940.73	0.00		41,490.73
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	275,386.20	0.00	0.00	0.00	182,687.78	2,762,074.21	0.00	0.00	3,220,148.19
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	3,209.00	122,741.00	0.00		125,950.00
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	3,209.00	122,741.00	0.00	0.00	125,950.00
	TOTAL BEFORE OBJECT 8980	275,386.20	0.00	0.00	0.00	185,896.78	2,884,815.21	0.00	0.00	3,346,098.19
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									3,346,098.19

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,158,086.00	0.00	0.00	0.00	720,236.70	8,433,158.16	0.00		10,311,480.86
2000-2999	Classified Salaries	4,242,943.47	0.00	0.00	0.00	595,778.42	9,147,512.61	0.00		13,986,234.50
3000-3999	Employee Benefits	2,216,121.05	0.00	0.00	0.00	535,210.40	7,250,932.12	0.00		10,002,263.57
4000-4999	Books and Supplies	216,335.40	0.00	0.00	0.00	0.00	201,936.97	0.00		418,272.37
5000-5999	Services and Other Operating Expenditures	196,460.27	0.00	0.00	0.00	2,003.57	4,960,770.79	0.00		5,159,234.63
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	9,178.50	0.00	0.00	0.00	0.00	0.00	0.00		9,178.50
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	8,039,124.69	0.00	0.00	0.00	1,853,229.09	29,994,310.65	0.00	0.00	39,886,664.43
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	5,859.00	0.00		5,859.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	6,208,400.82								6,208,400.82
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	5,859.00	0.00	0.00	5,859.00
	TOTAL BEFORE OBJECT 8980	8,039,124.69	0.00	0.00	0.00	1,853,229.09	30,000,169.65	0.00	0.00	39,892,523.43
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									39,892,523.43
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	2,180,882.14	0.00	0.00	0.00	0.00	0.00	0.00		2,180,882.14
3000-3999	Employee Benefits	970,412.60	0.00	0.00	0.00	0.00	0.00	0.00		970,412.60
4000-4999	Books and Supplies	216,335.40	0.00	0.00	0.00	0.00	6,658.62	0.00		222,994.02
5000-5999	Services and Other Operating Expenditures	23,214.27	0.00	0.00	0.00	0.00	0.00	0.00		23,214.27
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	9,178.50	0.00	0.00	0.00	0.00	0.00	0.00		9,178.50
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	3,400,022.91	0.00	0.00	0.00	0.00	6,658.62	0.00	0.00	3,406,681.53
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	3,400,022.91	0.00	0.00	0.00	0.00	6,658.62	0.00	0.00	3,406,681.53

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)									21,578,440.57
	TOTAL COSTS									24,985,122.10

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

SELPA: **Santa Clara II (QQ)**

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

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

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

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

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

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

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

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

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

a. Has left the jurisdiction of the agency;

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

c. No longer needs the program of special education.

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

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

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

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

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

SELPA: **Santa Clara II (QQ)**

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

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

If (b) is greater than (a).

			State and Local	Local Only
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).

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

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

SELPA: **Santa Clara II (QQ)**

SECTION 3	**Column A**	**Column B**	**Column C**
	Budgeted Amounts (LB-B Worksheet) FY 2023-24	**Actual Expenditures Comparison Year FY 2022-23**	**Difference (A - B)**
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	46,810,923.00		
b. Less: Expenditures paid from federal sources	3,940,586.00		
c. Expenditures paid from state and local sources	42,870,337.00	46,100,924.25	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(6,208,440.82)	
Comparison year's expenditures, adjusted for MOE calculation		39,892,483.43	
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	42,870,337.00	39,892,483.43	2,977,853.57

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

	Budgeted Amounts FY 2023-24	**Comparison Year FY 2022-23**	**Difference**
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	46,810,923.00		
b. Less: Expenditures paid from federal sources	3,940,586.00		
c. Expenditures paid from state and local sources	42,870,337.00	46,100,924.25	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(6,208,440.82)	
Comparison year's expenditures, adjusted for MOE calculation		39,892,483.43	
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	42,870,337.00	39,892,483.43	
d. Special education unduplicated pupil count	1,029.00	1,029.00	
e. Per capita state and local expenditures (A2c/A2d)	41,662.14	38,768.21	2,893.93

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

SELPA: Santa Clara II (QQ)

B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2023-24	Comparison Year FY 2022-23	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	31,089,590.00	24,985,122.10	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		24,985,122.10	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	31,089,590.00	24,985,122.10	6,104,467.90

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

		Budget FY 2023-24	Comparison Year FY 2022-23	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	31,089,590.00	24,985,122.10	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		24,985,122.10	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	31,089,590.00	24,985,122.10	
	b. Special education unduplicated pupil count	1,029.00	1,029.00	
	c. Per capita local expenditures (B2a/B2b)	30,213.40	24,280.97	5,932.43

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.

Tina Bernal	408-252-3000 x61412
Contact Name	Telephone Number
Director, Fiscal Services	bernal_tina@cusdk8.org
Title	Email Address

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

SELPA: Santa Clara II (QQ)

Object Code	Description	Santa Clara County Office of Education (QQ00)	Fremont Union High (QQ01)	Sunnyvale Elementary (QQ02)	Cupertino Union Elementary (QQ04)	Adjustments*	Total
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	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	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						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	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	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						0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Santa Clara II (QQ)

Object Code	Description	Santa Clara County Office of Education (QQ00)	Fremont Union High (QQ01)	Sunnyvale Elementary (QQ02)	Cupertino Union Elementary (QQ04)	Adjustments*	Total
BUDGET - Local Sources							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	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	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)						0.00
8980	Contributions from Unrestricted Revenues to State Resources						0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							0.00

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

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

Cupertino Union Elementary **Santa Clara County**

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

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

IMPORT CHECKS

BALANCE-FDxRS - **(Fatal)** - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. **Passed**

BALANCE-FDxRS-AGENCY - **(Fatal)** - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. **Passed**

CHECKFUNCTION - **(Fatal)** - All FUNCTION codes must be valid. **Passed**

CHECKFUND - **(Fatal)** - All FUND codes must be valid. **Passed**

CHECKGOAL - **(Fatal)** - All GOAL codes must be valid. **Passed**

CHECKOBJECT - **(Fatal)** - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - **(Warning)** - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - **(Fatal)** - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - **(Fatal)** - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - **(Warning)** - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - **(Fatal)** - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - **(Warning)** - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - **(Fatal)** - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - **(Warning)** - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (**Fatal**) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (**Fatal**) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (**Fatal**) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CEFB=FD-EQUITY - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

CONSOLIDATED-ADM-BAL - (**Fatal**) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - **(Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	Passed
UNASSIGNED-NEGATIVE - **(Fatal)** - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	Passed
UNR-NET-POSITION-NEG - **(Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	Passed

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - **(Fatal)** - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.	Passed
ASSET-IMPORT - **(Fatal)** - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided.	Passed
ASSET-PY-BAL - **(Fatal)** - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided.	Passed
CURRENT-CALC-EXP - **(Informational)** - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374.	Passed
DEBT-ACTIVITY - **(Informational)** - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.	Passed
DEBT-IMPORT - **(Fatal)** - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided.	Passed
DEBT-POSITIVE - **(Fatal)** - In Form DEBT, long-term liability ending balances must be positive.	Passed
DEBT-PY-BAL - **(Fatal)** - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.	Passed
ESMOE-ADA - **(Fatal)** - If Form ESMOE is completed, ADA must be reported in Section II, Line A.	Passed
ESMOE-IMPORT - **(Fatal)** - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided.	Passed
IC-ADMIN-NOT-ZERO - **(Fatal)** - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.	Passed
IC-ADMIN-PLANT-SVCS - **(Warning)** - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.	Passed
IC-BD-SUPT-NOT-ZERO - **(Warning)** - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.	Passed
IC-BD-SUPT-VS-ADMIN - **(Warning)** - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.	Passed

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

Explanation: There are no programs where the LEA has used a higher rate than approved indirect cost rate.

IC-PCT - (**Warning**) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. **Passed**

IC-POSITIVE - (**Warning**) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

LOT-CONTRIB-IMPORT-A - (**Fatal**) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. **Passed**

LOT-CONTRIB-IMPORT-B - (**Warning**) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. **Passed**

LOT-IMPORT - (**Fatal**) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **Passed**

PCR-ALLOC-NO-DIRECT - (**Warning**) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. **Passed**

PCR-GF-EXPENDITURES - (**Fatal**) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. **Passed**

PCRAF-UNDISTRIBUTED - (**Fatal**) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

CEA-PROVIDE - (**Fatal**) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. **Passed**

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (**Warning**) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

GANN-PROVIDE - (**Fatal**) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. **Passed**

ICR-PROVIDE - (**Fatal**) - Indirect Cost Rate Worksheet (Form ICR) must be provided. **Passed**

UNAUDIT-CERT-PROVIDE - (**Fatal**) - Unaudited Actual Certification (Form CA) must be provided. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

County of Santa Clara
Finance Agency
Controller-Treasurer

County Government Center
70 West Hedding Street, East Wing 2nd floor
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(408) 299-5205 FAX 287-7629

TO: School District Finance Officers
Special District Finance Officers

SUBJECT: FY23 Year End Investment Information

In March 1997, the Government Accounting Standards Board (GASB) issued Statement No. 31 "Accounting and Financial Reporting for Certain Investments and for External Investment Pools". This statement established accounting and financial reporting standards for investments and related investment income. Investments made by the County's Controller-Treasurer Department for your entity are specifically covered by these guidelines. Your monies are placed with the monies from other entities in a common investment pool. The portions of this pool that apply to your entity can be found on the attached sheet, sorted by fund name. Separate investments for your entity, if applicable, can be found on a different attachment.

Your portions of the fair value of the County's commingled pool at June 30, 2022 and 2023 are based on your cash positions as of June 30, 2022 and 2023, respectively, in proportion to the entire cash held in the commingled pool. One of the factors that influence fair value is the amortization of premiums and discounts which occurs as investments approach their maturity dates. However, since the County has already included amortization of premiums and discounts in the quarterly computation of investment income already paid (or payable) to you, inclusion of the difference between the cost of investments and the fair value of investments as an adjustment to investment income would represent a double counting of the revenue impact of amortizations. In order to properly correct the impact of this double counting, we have also computed the amortized cost of your share of the portfolio. Differences between amortized cost and fair value affect your investment revenue. Differences between cost and amortized cost will not affect investment revenue, but should be recognized as a reclassification of interest receivable to cash and investments.

Please note that the change in your investment income amount is an estimate based on the change in fair value of the commingled pool's investments and thus may not necessarily be the earnings to be received by your entity in the future. The investment earnings provided to you by the County will continue based upon interest earnings for each quarter at the stated rate of interest, amortization of premiums and discounts, and actual gains and losses on the sale of investments.

Your auditor will need the information contained in this letter and the attachments for inclusion in your financial statements. The information will not be posted to the County's general ledger. As stated above, these amounts may or may not be what you receive from the County in the future. We recommend that you do not use these amounts for budget projections as they are based on estimations of fair values only.