

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 12, 2023

To the Superintendent of Public Instruction:

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

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	80.37%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
		0.00%
		0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$4,277,261.13
	Appropriations Subject to Limit	\$4,277,261.13
	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 Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	7.24%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,198,808.05	41,560.00	5,240,368.05	5,367,387.00	40,487.00	5,427,874.00	3.6%
2) Federal Revenue		8100-8299	0.00	495,194.71	495,194.71	0.00	238,542.00	238,542.00	-51.8%
3) Other State Revenue		8300-8599	143,964.22	1,188,528.09	1,342,492.31	132,011.00	861,732.00	793,743.00	-40.8%
4) Other Local Revenue		8600-8799	84,538.17	245,844.48	330,382.65	71,000.00	373,199.00	444,199.00	34.5%
5) TOTAL, REVENUES			5,427,310.44	1,980,927.28	7,408,237.72	6,690,998.00	1,319,960.00	8,004,358.00	-6.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,211,028.16	579,210.73	2,790,238.89	2,290,350.00	621,154.00	2,821,504.00	1.1%
2) Classified Salaries		2000-2999	731,239.08	393,034.77	1,124,273.85	724,882.00	356,598.00	1,081,480.00	-3.8%
3) Employee Benefits		3000-3999	1,014,373.90	551,654.56	1,566,028.46	1,061,278.00	625,448.00	1,706,724.00	9.0%
4) Books and Supplies		4000-4999	112,112.69	138,471.53	250,584.22	230,863.00	117,338.00	348,201.00	39.0%
5) Services and Other Operating Expenditures		5000-6999	810,503.35	320,240.27	830,743.62	840,788.00	275,188.00	916,974.00	-1.8%
6) Capital Outlay		6000-6999	0.00	22,165.81	22,165.81	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	13,630.00	13,630.00	0.00	12,010.00	12,010.00	-11.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,165.21)	0.00	(7,165.21)	0.00	0.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			4,672,091.97	2,018,407.47	6,690,499.44	4,878,157.00	2,007,738.00	6,885,893.00	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)									
			755,218.47	(37,480.19)	717,738.28	712,241.00	(693,778.00)	18,466.00	-97.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	250,000.00	0.00	250,000.00	0.00	0.00	0.00	-100.0%
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	(380,188.19)	380,188.19	0.00	(450,304.00)	450,304.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(830,188.19)	380,188.19	(250,000.00)	(450,304.00)	450,304.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			125,030.28	342,708.00	467,738.28	261,937.00	(243,472.00)	18,465.00	-96.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9751	1,914,174.31	501,923.34	2,416,097.65	1,980,041.69	844,631.34	2,824,672.93	16.9%
b) Audit Adjustments		9793	(50,163.00)	0.00	(50,163.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,855,011.31	501,923.34	2,356,934.65	1,980,041.69	844,631.34	2,824,672.93	19.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,855,011.31	501,923.34	2,356,934.65	1,980,041.69	844,631.34	2,824,672.93	18.8%
2) Ending Balance, June 30 (E + F1e)			1,980,041.69	844,631.34	2,824,672.93	2,241,978.99	601,159.34	2,843,137.93	0.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9716	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	844,631.34	844,631.34	0.00	601,159.34	601,159.34	-28.8%
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	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
Cash Flow		0000 9780	200,000.00		200,000.00			0.00	
Campus Safety Projects		0000 9780	100,000.00		100,000.00			0.00	
Security System Replacement		0000 9780	100,000.00		100,000.00			0.00	
Enrollment Uncertainty		0000 9780	600,000.00		600,000.00			0.00	
Cash Flow		0000 9780			0.00	200,000.00		200,000.00	
Campus Safety Projects		0000 9780			0.00	100,000.00		100,000.00	
Security System Replacement		0000 9780			0.00	100,000.00		100,000.00	
Enrollment Uncertainty		0000 9780			0.00	600,000.00		600,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	267,619.98	0.00	267,619.98	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	711,421.61	0.00	711,421.61	1,241,978.99	0.00	1,241,978.99	74.6%
G. ASSETS									
1) Cash									
a) In County Treasury		9110	2,550,572.30	803,872.50	3,354,444.80				
1) Fair Value Adjustment to Cash in County Treasury		9111	(91,493.00)	0.00	(91,493.00)				
b) In Banks		9120	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) in Revolving Cash Account		9130	1,000.00	0.00	1,000.00				
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	45,775.18	171,532.33	217,307.51				
4) Due from Grantor Government		9290	0.00	136,868.00	136,868.00				
5) Due from Other Funds		9310	27,952.21	0.00	27,952.21				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			2,533,606.89	1,112,290.83	3,646,097.52				
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	103,765.10	80,831.99	184,597.09				
2) Due to Grantor Governments		9590	0.00	42,698.22	42,698.22				
3) Due to Other Funds		9610	450,000.00	0.00	450,000.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	144,131.28	144,131.28				
6) TOTAL, LIABILITIES			553,765.10	267,659.49	821,424.59				
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)			1,980,041.59	844,631.34	2,824,672.93				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,025,186.00	0.00	3,025,186.00	2,160,965.00	0.00	2,160,965.00	-28.6%
Education Protection Account State Aid - Current Year		8012	423,959.00	0.00	423,959.00	1,486,789.00	0.00	1,486,789.00	250.7%
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	9,200.68	0.00	9,200.68	9,201.00	0.00	9,201.00	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	1,757,428.78	0.00	1,757,428.78	1,769,051.00	0.00	1,759,051.00	0.1%
Unsecured Roll Taxes		8042	55,549.19	0.00	55,549.19	55,284.00	0.00	55,284.00	-0.5%
Prior Years' Taxes		8043	(3,086.08)	0.00	(3,086.08)	(3,227.00)	0.00	(3,227.00)	4.6%
Supplemental Taxes		8044	125,315.48	0.00	125,315.48	124,260.00	0.00	124,260.00	-0.8%
Education Revenue Augmentation Fund (ERAF)		8045	5,255.00	0.00	5,255.00	(4,918.00)	0.00	(4,918.00)	-193.5%
Community Redevelopment Funds (SB 617/698/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			5,398,808.05	0.00	5,398,808.05	5,587,387.00	0.00	5,587,387.00	3.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(200,000.00)	0.00	(200,000.00)	(200,000.00)	0.00	(200,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	41,560.00	41,560.00	0.00	40,487.00	40,487.00	-2.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			5,198,808.05	41,560.00	5,240,368.05	5,387,387.00	40,487.00	5,427,874.00	3.6%
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	82,615.00	82,615.00	0.00	82,615.00	82,615.00	0.0%
Special Education Discretionary Grants		8182	0.00	9,859.00	9,859.00	0.00	9,859.00	9,859.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Wildlife Reserve Funds		8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8291	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Intragency 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	13,630.00	13,630.00	0.00	12,010.00	12,010.00	-11.9%
Title I, Part A, Basic	3010	8290		44,589.00	44,589.00		40,017.00	40,017.00	-10.3%
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		11,110.36	11,110.36		8,891.00	8,891.00	-20.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		7,299.00	7,299.00		6,505.00	6,505.00	-10.9%
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		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	316,092.35	316,092.35	0.00	68,645.00	68,645.00	-78.3%
TOTAL, FEDERAL REVENUE			0.00	495,194.71	496,194.71	0.00	238,542.00	238,542.00	-51.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	8360	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	8318		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	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8560	18,319.00	0.00	18,319.00	17,498.00	0.00	17,498.00	7.2%
Lottery - Unrestricted and Instructional Materials		8560	95,327.44	47,981.17	143,308.61	82,513.00	32,520.00	115,033.00	-19.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8576	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									
After School Education and Safety (ASES)	8010	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	8030	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	2,000.00	2,000.00	0.00	2,000.00	2,000.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	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	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	32,317.78	1,148,548.92	1,180,866.70	32,000.00	627,212.00	659,212.00	-44.2%
TOTAL, OTHER STATE REVENUE			143,964.22	1,168,528.09	1,342,492.31	132,011.00	661,732.00	793,743.00	-40.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8636	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	82,511.90	0.00	82,511.90	30,000.00	0.00	30,000.00	-63.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(32,330.00)	0.00	(32,330.00)	0.00	0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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%
Litigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	34,356.27	39,777.48	74,133.75	41,000.00	0.00	41,000.00	-44.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8701-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8701		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8702		205,687.00	205,687.00		373,199.00	373,199.00	81.3%
From JPAs	6500	8703		0.00	0.00		0.00	0.00	0.0%
RDC/P Transfers									
From Districts or Charter Schools	6360	8701		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8702		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8703		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8701	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8703	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			84,636.17	246,644.48	330,182.65	71,000.00	373,199.00	444,199.00	34.5%
TOTAL REVENUES			5,427,310.44	1,980,927.28	7,408,237.72	5,590,398.00	1,313,960.00	6,904,358.00	-6.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,695,732.16	330,148.68	2,325,880.84	1,978,920.00	312,748.00	2,291,668.00	-1.5%
Certificated Pupil Support Salaries		1200	0.00	172,993.68	172,993.68	0.00	231,277.00	231,277.00	33.7%
Certificated Supervisors' and Administrators' Salaries		1300	215,296.00	76,068.37	291,364.37	221,430.00	77,129.00	298,559.00	2.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,211,028.16	579,210.73	2,790,238.89	2,200,350.00	621,154.00	2,821,504.00	1.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	35,016.30	265,217.56	300,233.86	48,678.00	244,868.00	293,346.00	-2.3%
Classified Support Salaries		2200	180,050.38	112,319.34	292,369.72	167,604.00	102,330.00	269,934.00	-7.7%
Classified Supervisors' and Administrators' Salaries		2300	124,765.92	0.00	124,765.92	114,547.00	0.00	114,547.00	-8.2%
Clerical, Technical and Office Salaries		2400	234,191.74	0.00	234,191.74	226,887.00	0.00	226,887.00	-3.1%
Other Classified Salaries		2900	157,214.74	15,497.87	172,712.61	167,266.00	9,600.00	176,866.00	2.4%
TOTAL, CLASSIFIED SALARIES			731,239.08	393,034.77	1,124,273.85	724,882.00	356,598.00	1,081,480.00	-3.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	386,184.48	361,948.67	750,133.13	403,917.00	426,868.00	830,585.00	10.7%
PERS		3201-3202	170,072.40	90,608.06	260,078.48	205,580.00	92,723.00	298,283.00	14.7%
OASDI/Medicare/Alternative		3301-3302	91,078.85	39,276.02	130,352.87	95,665.00	38,312.00	131,977.00	1.2%
Health and Welfare Benefits		3401-3402	288,582.48	38,633.11	337,215.59	325,122.00	52,943.00	378,065.00	12.1%
Unemployment Insurance		3501-3502	14,737.32	4,827.92	19,565.24	1,484.00	489.00	1,973.00	-89.9%
Workers' Compensation		3601-3602	51,720.39	16,962.78	68,683.17	49,528.00	16,313.00	65,841.00	-4.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3761-3762	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,014,373.90	551,654.55	1,566,028.46	1,061,276.00	625,448.00	1,706,724.00	9.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	350.74	0.00	350.74	50,993.00	0.00	50,993.00	17,289.8%
Books and Other Reference Materials		4200	8,503.71	36,882.00	45,385.71	11,000.00	12,500.00	23,500.00	-48.2%
Materials and Supplies		4300	99,818.44	81,809.44	181,627.88	135,670.00	48,550.00	184,220.00	1.4%
Noncapitalized Equipment		4400	3,438.80	19,780.09	23,219.89	23,200.00	56,288.00	79,488.00	242.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			112,112.69	138,471.53	250,584.22	230,863.00	117,338.00	348,201.00	39.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	7,473.38	8,772.57	16,245.95	1,376.00	0.00	1,376.00	-91.5%
Travel and Conferences		5200	10,428.62	6,046.56	16,475.18	9,700.00	0.00	9,700.00	-41.1%
Dues and Memberships		5300	22,686.91	680.00	23,366.91	25,284.00	0.00	25,284.00	8.2%
Insurance		5400 - 5450	78,734.71	0.00	78,734.71	80,000.00	0.00	80,000.00	0.3%
Operations and Housekeeping Services		5500	296,188.33	0.00	296,188.33	301,400.00	0.00	301,400.00	1.8%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	41,479.15	50,373.08	91,852.23	59,300.00	44,250.00	103,550.00	12.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,787.00)	0.00	(20,787.00)	(19,900.00)	0.00	(19,900.00)	-4.7%
Professional/Consulting Services and Operating Expenditures		5800	149,788.16	251,804.05	401,592.21	153,556.00	229,258.00	382,814.00	-4.7%
Communications		5900	23,511.09	2,564.01	26,075.10	29,970.00	1,680.00	31,650.00	21.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			610,503.35	320,240.27	930,743.62	640,786.00	275,188.00	916,974.00	-1.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	11,400.00	11,400.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	10,765.51	10,765.51	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	22,165.51	22,165.51	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	13,630.00	13,630.00	0.00	12,010.00	12,010.00	-11.9%
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%
ROCIP Transfers of Apportionments									
To Districts or Charter Schools	6380	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6380	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6380	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		7261-7263	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	13,630.00	13,630.00	0.00	12,010.00	12,010.00	-11.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(7,165.21)	0.00	(7,165.21)	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,165.21)	0.00	(7,165.21)	0.00	0.00	0.00	-100.0%
TOTAL EXPENDITURES			4,672,091.97	2,018,407.47	6,690,499.44	4,978,167.00	2,007,736.00	6,885,893.00	2.9%
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%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	250,000.00	0.00	250,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL INTERFUND TRANSFERS OUT			250,000.00	0.00	250,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
SOURCES									
State Apportionments									
Emergency Apportionments		8331	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	(380,188.19)	380,188.19	0.00	(450,304.00)	450,304.00	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			(380,188.19)	380,188.19	0.00	(450,304.00)	450,304.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(630,188.19)	380,188.19	(250,000.00)	(450,304.00)	450,304.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,198,808.05	41,560.00	5,240,368.05	5,387,387.00	40,487.00	5,427,874.00	3.5%
2) Federal Revenue		8100-8299	0.00	485,194.71	485,194.71	0.00	238,542.00	238,542.00	-51.8%
3) Other State Revenue		8300-8599	143,964.22	1,198,578.09	1,342,482.31	132,011.00	661,732.00	793,743.00	-40.9%
4) Other Local Revenue		8600-8799	84,538.17	245,644.48	330,182.65	71,000.00	373,190.00	444,199.00	34.5%
5) TOTAL, REVENUES			5,427,310.44	1,980,927.28	7,408,237.72	5,690,398.00	1,313,960.00	6,904,358.00	-6.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	2,870,352.89	1,349,959.35	4,220,312.24	3,036,993.00	1,355,144.00	4,392,137.00	4.1%
2) Instruction - Related Services		2000-2999	544,730.46	119,845.16	664,575.62	580,660.00	104,891.00	685,551.00	3.2%
3) Pupil Services		3000-3999	189,383.04	273,019.50	462,402.54	183,061.00	312,581.00	495,642.00	7.2%
4) Ancillary Services		4000-4999	5,413.62	1,998.21	7,411.83	8,125.00	0.00	8,125.00	9.6%
5) Community Services		5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	489,529.41	5,808.30	494,337.71	484,245.00	0.00	484,245.00	-2.0%
8) Plant Services		8000-8999	673,682.55	254,146.95	927,829.50	685,073.00	223,110.00	908,183.00	-2.4%
9) Other Outgo		9000-9999	0.00	13,630.00	13,630.00	0.00	12,010.00	12,010.00	-11.9%
10) TOTAL, EXPENDITURES		Except 7600-7699	4,872,091.97	2,018,407.47	6,890,499.44	4,878,167.00	2,007,736.00	6,885,893.00	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B10)									
			755,218.47	(37,480.19)	717,738.28	712,241.00	(693,776.00)	18,465.00	-97.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	250,000.00	0.00	250,000.00	0.00	0.00	0.00	-100.0%
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	(380,188.19)	380,188.19	0.00	(450,304.00)	450,304.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(630,188.19)	380,188.19	(250,000.00)	(450,304.00)	450,304.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			125,030.28	342,708.00	467,738.28	261,937.00	(243,472.00)	18,465.00	-96.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,914,174.31	501,923.34	2,416,097.65	1,980,041.59	844,631.34	2,824,672.93	16.9%
b) Audit Adjustments		9783	(59,163.00)	0.00	(59,163.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,855,011.31	501,923.34	2,356,934.65	1,980,041.59	844,631.34	2,824,672.93	19.8%
d) Other Restatements		9796	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,855,011.31	501,923.34	2,356,934.65	1,980,041.59	844,631.34	2,824,672.93	19.8%
2) Ending Balance, June 30 (E + F1e)			1,980,041.59	844,631.34	2,824,672.93	2,241,978.59	601,159.34	2,843,137.93	0.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	844,631.34	844,631.34	0.00	601,159.34	601,159.34	-28.8%
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	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
Cash Flow		0000 9780	200,000.00		200,000.00			0.00	
Campus Safety Projects		0000 9780	100,000.00		100,000.00			0.00	
Security System Replacement		0000 9780	100,000.00		100,000.00			0.00	
Enrollment Uncertainty		0000 9780	600,000.00		600,000.00			0.00	
Cash Flow		0000 9780			0.00	200,000.00		200,000.00	
Campus Safety Projects		0000 9780			0.00	100,000.00		100,000.00	
Security System Replacement		0000 9780			0.00	100,000.00		100,000.00	
Enrollment Uncertainty		0000 9780			0.00	600,000.00		600,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	267,619.98	0.00	267,619.98	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	711,421.61	0.00	711,421.61	1,241,978.59	0.00	1,241,978.59	74.6%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2800	Expended Learning Opportunities Program	80,225.52	80,225.52
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	.03	.03
6266	Educator Effectiveness, FY 2021-22	119,213.99	119,213.99
6782	Arts, Music, and Instructional Materials Discretionary Block Grant	268,965.44	135,264.44
7388	SB 117 COVID-19 LEA Response Funds	9,888.00	9,888.00
7435	Learning Recovery Emergency Block Grant	262,278.78	152,505.78
9010	Other Restricted Local	104,063.58	104,063.58
Total Restricted Balance		844,631.34	601,159.34

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	5,465.13	3,001.00	-37.6%
5) TOTAL, REVENUES			5,465.13	3,001.00	-37.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,661.35	2,500.00	-31.7%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,661.35	2,500.00	-31.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,803.78	501.00	-72.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		6900-6929	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		6980-6999	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)			1,803.78	501.00	-72.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,771.22	3,575.00	101.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,771.22	3,575.00	101.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,771.22	3,575.00	101.8%
2) Ending Balance, June 30 (E + F1e)			3,575.00	4,076.00	14.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,575.00	4,076.00	14.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9760	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	3,575.00		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,575.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9600	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
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)			3,575.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	.93	1.00	7.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8889	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8899	5,464.20	3,000.00	-45.1%
TOTAL, REVENUES			5,465.13	3,001.00	-37.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	3,661.35	2,500.00	-31.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,661.35	2,500.00	-31.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professionals/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,881.35	2,500.00	-31.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8918	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

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	5,465.13	3,001.00	-37.6%
5) TOTAL, REVENUES			5,465.13	3,001.00	-37.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1099		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		3,661.35	2,500.00	-31.7%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,661.35	2,500.00	-31.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,803.78	501.00	-72.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			1,803.78	501.00	-72.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9701	1,771.22	3,575.00	101.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,771.22	3,575.00	101.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,771.22	3,575.00	101.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,575.00	4,078.00	14.0%
c) Committed					

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

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

San Pasqual Union Elementary
San Diego County

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

37 68383 0000000
Form 08
DBAYBP2H1B(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	3,575.00	4,076.00
Total, Restricted Balance		3,575.00	4,076.00

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	118,587.70	97,000.00	-18.9%
3) Other State Revenue		8300-8599	387,631.10	210,000.00	-42.9%
4) Other Local Revenue		8600-8799	8,858.72	10,200.00	15.2%
5) TOTAL, REVENUES			495,935.52	317,200.00	-36.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	78,968.87	60,698.00	-22.9%
3) Employee Benefits		3000-3999	35,848.88	30,188.00	-15.4%
4) Books and Supplies		4000-4999	199,434.52	189,000.00	-15.3%
5) Services and Other Operating Expenditures		5000-5999	5,865.22	4,700.00	-19.9%
6) Capital Outlay		6000-6999	22,580.30	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,165.21	0.00	-100.0%
9) TOTAL, EXPENDITURES			349,462.90	264,782.00	-24.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A9 - B9)			146,482.62	52,438.00	-84.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7830-7899	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 + D-4)			146,482.62	52,438.00	-84.2%
F. FUND BALANCE, RESERVE					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	208,066.36	350,637.98	68.5%
b) Audit Adjustments		9793	(3,911.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			204,145.36	350,637.98	71.8%
d) Other Restatements		9796	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			204,145.36	350,637.98	71.8%
2) Ending Balance, June 30 (E + F1e)			350,637.98	403,075.98	18.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stones		9712	8,488.65	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	342,178.33	403,075.98	17.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9788	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9798	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	302,221.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,243.00)		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) With Fiscal Agent/Trustee		9139	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	59,851.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	8,499.65		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL ASSETS			360,989.80		
K. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflow of Resources		9480	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
L. LIABILITIES					
1) Accounts Payable		9500	3,188.81		
2) Due to Grantor Governments		9590	6.00		
3) Due to Other Funds		9610	7,185.21		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			10,351.82		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflow of Resources		9680	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + M2) - (I6 + J2)			350,837.86		
FEDERAL REVENUE					
Child Nutrition Programs		8220	102,290.34	97,000.00	-5.2%
Donated Food Commodities		8221	17,277.96	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			119,567.70	97,000.00	-18.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	367,631.10	210,000.00	-42.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			367,631.10	210,000.00	-42.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	9,167.87	8,500.00	-7.2%
Leases and Rentals		8660	0.00	0.00	0.0%
Interest		8660	4,031.05	1,700.00	-57.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,332.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8698	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,856.72	10,200.00	16.2%
TOTAL, REVENUES					
			499,955.62	317,200.00	-36.0%
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	78,968.97	60,898.00	-22.9%
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			78,968.97	60,898.00	-22.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	16,898.00	15,900.00	-5.9%
QASDI/Medicare/Alternative		3301-3302	9,653.12	4,658.00	-20.4%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	11,119.76	8,560.00	-23.0%
Unemployment Insurance		3501-3502	384.80	30.00	-92.4%
Workers' Compensation		3601-3602	1,382.00	1,017.00	-26.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3801-3802	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			35,648.68	30,188.00	-15.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,063.89	11,000.00	-0.6%
Noncapitalized Equipment		4400	11,227.22	2,000.00	-82.2%
Food		4700	177,123.41	158,000.00	-11.0%
TOTAL BOOKS AND SUPPLIES			199,434.82	169,000.00	-15.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	786.00	800.00	0.2%
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	3,723.93	2,800.00	-32.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,343.59	1,400.00	4.2%
Communications		5900	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			6,965.22	4,700.00	-19.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	22,380.30	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			22,380.30	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7380	7,165.21	0.00	-100.0%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,165.21	0.00	-100.0%
TOTAL EXPENDITURES			249,482.80	264,782.00	-24.2%
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		8905	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%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Financing Uses		7899	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		6980	0.00	0.00	0.0%
Contributions from Restricted Revenues		9990	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	118,587.70	97,000.00	-18.9%
3) Other State Revenue		8300-8599	387,631.10	210,000.00	-42.9%
4) Other Local Revenue		8600-8799	8,858.72	10,200.00	15.2%
5) TOTAL, REVENUES			495,066.52	317,200.00	-34.0%
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		342,297.89	264,762.00	-22.7%
4) Auxiliary 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		7,163.21	0.00	-100.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7800-7999	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			349,462.90	264,762.00	-24.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B16)			146,492.82	52,438.00	-64.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.0%
3) Contributions		8080-8380	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)			146,492.82	52,438.00	-64.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	208,056.36	350,637.98	68.5%
b) Audit Adjustments		9793	(3,911.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			204,145.36	350,637.98	71.6%
d) Other Restatements		9796	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			204,145.36	350,637.98	71.6%
2) Ending Balance, June 30 (E + F1e)			350,637.98	403,075.98	15.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stones		9712	8,459.65	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9718	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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%

San Pasqual Union Elementary
San Diego County

Unaudited Actuals
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

37 88383 0000000
Form 12
D&AYSP2H1B (2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, M&M, Pregnant & Lactating Students)	210,488.33	271,382.98
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	131,692.00	131,692.00
Total, Restricted Balance		342,178.33	403,075.08

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	200,000.00	200,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8399	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,489.58	8,000.00	-91.0%
5) TOTAL, REVENUES			220,489.58	208,000.00	-5.7%
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	78,622.57	80,200.00	0.7%
6) Capital Outlay		6000-6999	87,023.50	15,000.00	-82.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			165,646.07	95,200.00	-42.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			53,833.51	112,800.00	106.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		6930-6979	0.00	0.00	0.0%
b) Uses		7430-7499	0.00	0.00	0.0%
3) Contributions		8280-8299	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)			53,833.51	112,800.00	106.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9701	1,028,609.28	1,061,658.79	3.2%
b) Audit Adjustments		9793	(20,784.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,008,025.28	1,061,658.79	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,008,025.28	1,061,658.79	5.3%
2) Ending Balance, June 30 (E + F1e)			1,061,858.79	1,174,658.79	10.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9718	0.00	0.00	0.0%
b) Restricted					
c) Committed		9740	0.00	0.00	0.0%
Stabilization Arrangements					
Other Commitments		9760	0.00	0.00	0.0%
Deferred Maintenance	0000	9760	1,061,858.79	1,174,658.79	10.6%
Deferred Maintenance	0000	9780		1,174,658.79	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9111	(23,948.00)		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
a) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,784.79		
4) Due from Grantor Government		9280	0.00		
5) Due from Other Funds		9310	200,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,061,858.79		
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		
6) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,061,858.79		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	200,000.00	200,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL LCFF SOURCES			200,000.00	200,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	23,853.94	8,000.00	-66.2%
Net Increase (Decrease) in the Fair Value of Investments		8682	(3,184.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8698	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,469.94	8,000.00	-61.6%
TOTAL REVENUES			220,469.94	208,000.00	-5.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	79,622.57	80,200.00	0.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			79,622.57	80,200.00	0.7%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	87,033.60	15,000.00	-82.8%
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			87,033.60	15,000.00	-82.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			166,656.07	86,200.00	-42.9%
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		7819	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		8968	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBATAs		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		7899	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	2023-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	200,000.00	200,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,488.58	8,000.00	-61.0%
5) TOTAL, REVENUES			228,488.58	208,000.00	-5.7%
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		168,858.07	95,200.00	-42.9%
9) Other Outgo	9000-9999	Except 7800-7899	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			168,858.07	95,200.00	-42.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B10)			63,633.61	112,800.00	109.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7829	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7830-7899	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)			63,633.61	112,800.00	109.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,029,808.28	1,061,858.79	3.2%
b) Audit Adjustments		9793	(20,784.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,009,024.28	1,061,858.79	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,009,024.28	1,061,858.79	5.3%
2) Ending Balance, June 30 (E + F1e)			1,081,858.79	1,174,858.79	10.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,081,858.79	1,174,858.79	10.6%
Deferred Maintenance	0000	9760	1,081,858.79		
Deferred Maintenance	0000	9760		1,174,858.79	
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%

San Pasqual Union Elementary
San Diego County

Unaudited Actuals
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

37 00353 0000000
Form 10
DAAYSP2H1B(2022-23)

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		8010-8095	0.00	0.00	0.0%
2) Federal Revenue		8100-8290	0.00	0.00	0.0%
3) Other State Revenue		8300-8390	0.00	0.00	0.0%
4) Other Local Revenue		8600-8790	5,580.72	2,500.00	-55.3%
5) TOTAL, REVENUES			5,580.72	2,500.00	-55.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,580.72	2,500.00	-55.3%
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)			5,580.72	2,500.00	-55.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	238,133.87	238,829.59	-0.1%
b) Audit Adjustments					
		9793	(6,696.00)	0.00	-100.0%
c) As of July 1 - Audited (F 1a + F 1b)					
			233,238.87	238,829.59	2.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F 1c + F 1d)					
			233,238.87	238,829.59	2.4%
2) Ending Balance, June 30 (E + F 1e)					
			238,829.59	241,329.59	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Storrs					
		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					
Stipulation Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	238,829.59	241,329.59	1.0%
	0000	9780	70,000.00		
	0000	9780	100,000.00		
	0000	9780	68,829.59		
	0000	9780		70,000.00	
	0000	9780		100,000.00	
	0000	9780		71,329.59	
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	243,369.11		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,639.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9138	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,088.48		
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			238,829.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9600	0.00		
2) Due to Grantor Governments		9690	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 (must agree with line F2) (G10 + M2) - (I6 + J2)			238,829.58		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		9631	0.00	0.00	0.0%
Interest		9680	6,333.72	2,500.00	-60.5%
Net Increase (Decrease) in the Fair Value of Investments		9682	(743.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			5,590.72	2,500.00	-55.3%
TOTAL, REVENUES			5,590.72	2,500.00	-56.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CBSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8918	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CBSF		7812	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7813	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	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		8955	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Differences
A. REVENUES					
1) LCFF Sources		6010-8089	0.00	0.00	0.0%
2) Federal Revenue		8100-8289	0.00	0.00	0.0%
3) Other State Revenue		8300-8600	0.00	0.00	0.0%
4) Other Local Revenue		8800-8789	5,590.72	2,500.00	-55.3%
5) TOTAL REVENUES			5,590.72	2,500.00	-55.3%
B. EXPENDITURES (Object 1000-7999)					
1) Instruction	1000-1000		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 7800-7899	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,590.72	2,500.00	-48.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		6900-6928	0.00	0.00	0.0%
b) Transfers Out		7600-7628	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7698	0.00	0.00	0.0%
3) Contributions		8960-8988	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)			5,590.72	2,500.00	-55.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	238,133.67	238,829.59	-0.1%
b) Audit Adjustments		9793	(5,695.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			232,438.67	238,829.59	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232,438.67	238,829.59	2.4%
2) Ending Balance, June 30 (E + F1e)			238,029.59	241,329.59	1.0%
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	238,029.59	241,329.59	1.0%
SPECIAL ED IDT	0000	9780	70,000.00		
UNANTICIPATED EXP MAINTENANCE & FACILITIES	0000	9780	100,000.00		
TECHNOLOGY INFRASTRUCTURE	0000	9780	68,029.59		
SPECIAL EDUCATION IDT	0000	9780		70,000.00	
UNANTICIPATED EXP - MAINTENANCE & FACILITIES	0000	9780		100,000.00	
TECHNOLOGY INFRASTRUCTURE	0000	9780		71,329.59	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

San Pasqual Union Elementary
San Diego County

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

17 63363 0000000
Form 17
DSAYSP201B(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2022-24 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		8010-8000	0.00	0.00	0.0%
2) Federal Revenue		8100-8200	0.00	0.00	0.0%
3) Other State Revenue		8300-8500	0.00	0.00	0.0%
4) Other Local Revenue		8600-8700	53,568.00	5,000.00	-90.7%
5) TOTAL, REVENUES			53,568.00	5,000.00	-90.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1000	0.00	0.00	0.0%
2) Classified Salaries		2000-2000	0.00	0.00	0.0%
3) Employee Benefits		3000-3000	0.00	0.00	0.0%
4) Books and Supplies		4000-4000	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5000	0.00	0.00	0.0%
6) Capital Outlay		6000-6000	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7200 7400-7400	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7300	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			53,568.00	5,000.00	-90.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8000-8020	0.00	0.00	0.0%
b) Transfers Out		7600-7620	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8970	0.00	0.00	0.0%
b) Uses		7630-7680	0.00	0.00	0.0%
3) Contributions		5280-5280	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)			53,568.00	5,000.00	-90.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9701	458,370.35	500,637.44	9.2%
b) Audit Adjustments		9703	(11,201.00)	0.00	-100.0%
c) As of July 1 - Audited (F 1a + F 1b)			447,069.35	500,637.44	12.0%
d) Other Restatements		9705	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F 1c + F 1d)			447,069.35	500,637.44	12.0%
2) Ending Balance, June 30 (E + F 1e)			500,637.44	505,637.44	1.0%
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		9718	0.00	0.00	0.0%
b) Restricted		9740	500,637.44	505,637.44	1.0%
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	510,179.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	(13,915.00)		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Amalgam 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	4,373.18		
4) Due from Grantor Government		9280	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			500,637.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflow 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		9660	0.00		
6) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflow 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 + M2) - (I8 + J2)			500,637.44		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8576	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		8626	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8680	12,981.45	5,000.00	-61.2%
Net Increase (Decrease) in the Fair Value of Investments		8682	(2,614.00)	0.00	-100.0%
Fees and Contracts					
Migation/Developer Fees		8681	43,280.04	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		8798	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			51,668.09	5,000.00	-90.7%
TOTAL REVENUES			63,668.09	5,000.00	-90.7%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7296	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		6918	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		7618	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		8985	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		8978	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		8990	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		9010-9099	0.00	0.00	0.0%
2) Federal Revenue		9100-9299	0.00	0.00	0.0%
3) Other State Revenue		9300-9599	0.00	0.00	0.0%
4) Other Local Revenue		9600-9799	53,568.00	5,000.00	-90.7%
5) TOTAL, REVENUES			53,568.00	5,000.00	-90.7%
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 7800-7899	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			53,568.00	5,000.00	-90.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,568.00	5,000.00	-90.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	458,376.36	500,637.44	8.2%
b) Audit Adjustments		9783	(11,301.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			447,075.36	500,637.44	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			447,075.36	500,637.44	12.0%
2) Ending Balance, June 30 (E + F1e)			500,637.44	505,637.44	1.0%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9789	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%

San Pasqual Union Elementary
San Diego County

Unaudited Actuals
Capital Facilities Fund
Exhibit: Restricted Balance Detail

17 00353 0000000
Form 35
DBAYSP2H1B(2022-23)

Resource	Description	2022-23	2023-24
		Unaudited Actuals	Budget
9010	Other Restricted Local	800,837.44	800,837.44
Total, Restricted Balance		800,837.44	800,837.44

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		0010-0000	0.00	0.00	0.0%
2) Federal Revenue		8100-8200	0.00	0.00	0.0%
3) Other State Revenue		8300-8500	0.00	0.00	0.0%
4) Other Local Revenue		8600-8700	12,415.27	6,500.00	-47.6%
5) TOTAL, REVENUES			12,415.27	6,500.00	-47.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1000	0.00	0.00	0.0%
2) Classified Salaries		2000-2000	0.00	0.00	0.0%
3) Employee Benefits		3000-3000	0.00	0.00	0.0%
4) Books and Supplies		4000-4000	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5000	0.00	0.00	0.0%
6) Capital Outlay		6000-6000	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7200, 7400-7400	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7300	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,415.27	6,500.00	-47.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8920	250,000.00	0.00	-100.0%
b) Transfers Out		7600-7620	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8970	0.00	0.00	0.0%
b) Uses		7630-7690	0.00	0.00	0.0%
3) Contributions		8980-8990	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			250,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			282,415.27	6,500.00	-97.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9701	887,782.04	908,458.31	37.8%
b) Audit Adjustments		9703	(13,761.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			844,041.04	908,458.31	40.7%
d) Other Restatements		9705	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			844,041.04	908,458.31	40.7%
2) Ending Balance, June 30 (E + F1e)			908,458.31	912,958.31	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	908,458.31	912,958.31	0.7%
BUS	0000	9780	180,000.00		
EQUIPMENT - PLAYGROUND, CAFETERIA, MAINTENANCE	0000	9780	300,000.00		
VAN	0000	9780	50,000.00		
TECHNOLOGY INFRASTRUCTURE	0000	9780	128,458.31		
FUTURE RENOVATION OF SCHOOL SITE	0000	9780	250,000.00		
BUS	0000	9780		180,000.00	
EQUIPMENT PLAYGROUND, CAFETERIA, MAINTENANCE	0000	9780		300,000.00	
VAN	0000	9780		50,000.00	
FUTURE RENOVATION OF SCHOOL SITE	0000	9780		250,000.00	
TECHNOLOGY INFRASTRUCTURE	0000	9780		132,958.31	
e) Unassigned/Unappropriated					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	869,933.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	(16,245.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,767.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9318	250,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Leases Receivable		9380	0.00		
10) TOTAL ASSETS			906,456.31		
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 Revenues		9650	0.00		
6) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9800	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F7) (G10 + H2) - (I6 + J2)			906,456.31		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8687	0.00	0.00	0.0%
California Clean Energy Jobs Act	8230	8580	0.00	0.00	0.0%
All Other State Revenue	All Other	8580	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8880	18,908.27	8,500.00	-61.6%
Net Increase (Decrease) in the Fair Value of Investments		8882	(4,494.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			12,415.27	8,500.00	-47.6%
TOTAL REVENUES			12,415.27	8,500.00	-47.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYER BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
CASDI/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		3801-3802	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		9100	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		6500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenue					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES					
			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8918	250,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			250,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8053	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8065	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8071	0.00	0.00	0.0%
Proceeds from Leases		8072	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8073	0.00	0.00	0.0%
Proceeds from SBITAs		8074	0.00	0.00	0.0%
All Other Financing Sources		8079	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)			250,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		6010-6099	0.00	0.00	0.0%
2) Federal Revenue		6100-6299	0.00	0.00	0.0%
3) Other State Revenue		6300-6599	0.00	0.00	0.0%
4) Other Local Revenue		6600-6799	12,415.27	8,500.00	-47.6%
5) TOTAL REVENUES			12,415.27	8,500.00	-47.6%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7800-7899	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12,415.27	8,500.00	-47.6%
D. OTHER FINANCING SOURCES/USES					
1) Intergovernmental Transfers					
a) Transfers In		6000-6029	250,000.00	0.00	-100.0%
b) Transfers Out		7000-7829	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		6630-6679	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.0%
3) Contributions		8580-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			250,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			262,415.27	8,500.00	-97.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	857,782.04	908,458.31	37.6%
b) Audit Adjustments		9783	(13,761.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			844,021.04	908,458.31	48.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			844,021.04	908,458.31	48.7%
2) Ending Balance, June 30 (E + F1e)			906,458.31	912,958.31	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	908,458.31	912,958.31	0.7%
BUS	0000	9780	180,000.00		
EQUIPMENT - PLAYGROUND, CAFETERIA, MAINTENANCE	0000	9780	300,000.00		
VAN	0000	9780	50,000.00		
TECHNOLOGY INFRASTRUCTURE	0000	9780	128,458.31		
FUTURE RENOVATION OF SCHOOL SITE	0000	9780	250,000.00		
BUS	0000	9780		180,000.00	
EQUIPMENT PLAYGROUND, CAFETERIA, MAINTENANCE	0000	9780		300,000.00	
VAN	0000	9780		50,000.00	
FUTURE RENOVATION OF SCHOOL SITE	0000	9780		250,000.00	
TECHNOLOGY INFRASTRUCTURE	0000	9780		132,958.31	

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
a) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

San Peesqui Union Elementary
San Diego County

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Exhibit: Restricted Balance Detail

37 68353 0000000
Form 40
01A1SP2511B(2022-23)

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	758.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	158,830.00	1,993.00	-98.7%
5) TOTAL, REVENUES			159,638.00	1,993.00	-98.8%
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	155,350.00	158,800.00	0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			155,350.00	158,800.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A9 - B9)			4,338.00	(154,507.00)	-3,600.0%
D. OTHER FINANCING SOURCE/USES					
1) Interfund Transfers					
a) Transfers In		8000-8029	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		7830-7899	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCE/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,338.00	(154,507.00)	-3,600.0%
F. FUND BALANCE, RESERVE					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	191,132.00	195,471.00	2.3%
b) Audit Adjustments		9792	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			191,132.00	195,471.00	2.3%
e) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1e)			191,132.00	195,471.00	2.3%
2) Ending Balance, June 30 (E + F1e)			195,471.00	40,984.00	-78.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stones		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	195,471.00	40,984.00	-78.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9799	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury					
1) Fair Value Adjustment to Cash In County Treasury		9111	0.00	0.00	0.0%
b) In Banks		9120	0.00	0.00	0.0%
c) In Revolving Cash Account		9130	0.00	0.00	0.0%
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.0%
e) Collections Awaiting Deposit		9140	0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2023-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9180	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
6) 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			195,472.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflow 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	6.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			195,472.00		
FEDERAL REVENUE					
All Other Federal Revenue		6290	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		6571	799.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		6572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			799.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		6611	161,658.00	0.00	-100.0%
Unsecured Roll		6612	1,982.00	1,993.00	0.8%
Prior Years' Taxes		6613	2,523.00	0.00	-100.0%
Supplemental Taxes		6614	1,488.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		6629	(15.00)	0.00	-100.0%
Interest		6660	2,355.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		6662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		6699	(1,061.00)	0.00	-100.0%
All Other Transfers In from All Others		6799	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			158,930.00	1,993.00	-98.7%
TOTAL, REVENUES			159,689.00	1,993.00	-98.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	37,281.00	35,069.00	-5.9%
Bond Interest and Other Service Charges		7434	118,089.00	121,431.00	2.8%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			155,350.00	166,500.00	0.7%
TOTAL, EXPENDITURES			155,350.00	166,500.00	0.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		6910	0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

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		7618	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		8668	0.00	0.00	0.0%
All Other Financing Sources		8678	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		7698	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8060	0.00	0.00	0.0%
Contributions from Restricted Revenue		8080	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

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	758.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	158,930.00	1,982.00	-91.7%
5) TOTAL, REVENUES			158,688.00	1,982.00	-91.8%
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	156,350.00	156,500.00	0.7%
10) TOTAL, EXPENDITURES			156,350.00	156,500.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,338.00	(154,507.00)	-3,600.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,338.00	(154,507.00)	-3,600.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	181,132.00	195,471.00	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			181,132.00	195,471.00	2.3%
d) Other Restatements		9796	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			181,132.00	195,471.00	2.3%
2) Ending Balance, June 30 (E + F1e)			185,471.00	40,964.00	-78.0%
Components of Ending Fund Balance					
a) Nonexpendable					
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	185,471.00	40,964.00	-78.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9769	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

San Pasqual Union Elementary
San Diego County

Unaudited Actuals
Bond Interest and Redemption Fund
Exhibit: Restricted Balance Detail

17 08353 0000008
Form 51
03AYSP2H1B(2022-23)

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	172,247.83	99,400.00	-42.3%
5) TOTAL, REVENUES			172,247.83	99,400.00	-42.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	87,474.85	83,148.00	-35.2%
3) Employee Benefits		3000-3999	28,718.94	22,232.00	-13.8%
4) Books and Supplies		4000-4999	3,597.85	2,500.00	-30.9%
5) Services and Other Operating Expenses		5000-5999	21,388.81	20,350.00	-5.2%
6) Depreciation and Amortization		6000-6999	742.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	0.00	0.00	0.0%
		7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7500-7599	0.00	0.00	0.0%
9) TOTAL, EXPENSES			148,898.45	106,128.00	-27.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,348.38	(8,728.00)	-137.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7659	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)			23,348.38	(8,728.00)	-137.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	390,828.06	403,688.44	3.3%
b) Audit Adjustments		9793	(10,488.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			380,340.06	403,688.44	6.1%
a) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			380,340.06	403,688.44	6.1%
2) Ending Net Position, June 30 (E + F1e)			403,688.44	394,960.44	-2.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	7,430.00	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9799	396,258.44	394,960.44	-0.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	425,876.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	(11,618.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,681.42		
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		9360	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	14,860.00		
e) Accumulated Depreciation - Buildings		9435	(7,430.00)		
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			425,351.64		
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	878.20		
2) Due to Grantor Governments		9500	0.00		
3) Due to Other Funds		9810	20,787.00		
4) Current Loans		9840			
5) Unearned Revenue		9850	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9880	0.00		
b) Net Pension Liability		9885	0.00		
c) Total/Net OPEB Liability		9884	0.00		
e) Compensated Absences		9885	0.00		
e) COPs Payable		9886	0.00		
f) Lease Payable		9887	0.00		
g) Lease Revenue Bonds Payable		9888	0.00		
h) Other General Long-Term Liabilities		9889	0.00		
7) TOTAL, LIABILITIES			21,663.20		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9900	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F7) (G11 + H7) - (I7 + J2)			402,688.44		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7890	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8990	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8630	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,837.45	4,400.00	-59.4%
Net Increase (Decrease) in the Fair Value of Investments		8682	(1,128.00)	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	182,638.38	95,000.00	-41.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			172,247.83	99,400.00	-42.3%
TOTAL, REVENUES			172,247.83	99,400.00	-42.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1800	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

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	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2600	87,474.85	83,148.00	-35.2%
TOTAL CLASSIFIED SALARIES			87,474.85	83,148.00	-35.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,399.38	0.00	-100.0%
PERS		3201-3202	14,478.77	18,314.00	12.7%
OASDI/Medicare/Alternative		3301-3302	8,845.48	4,831.00	-27.3%
Health and Welfare Benefits		3401-3402	8.00	0.00	0.0%
Unemployment Insurance		3501-3502	486.84	32.00	-93.4%
Workers' Compensation		3601-3602	1,705.89	1,085.00	-36.1%
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			25,716.94	22,232.00	-13.6%
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	1,213.51	1,000.00	-17.8%
Noncapitalized Equipment		4400	816.86	500.00	-38.3%
Food		4700	1,573.38	1,000.00	-38.4%
TOTAL BOOKS AND SUPPLIES			3,589.85	2,500.00	-30.6%
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	0.00	0.00	0.0%
Operations and Housekeeping Services		5600	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5730	20,787.00	19,800.00	-4.7%
Professional/Consulting Services and					
Operating Expenditures		5800	578.81	480.00	-22.4%
Communications		5900	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENSES			21,365.81	20,280.00	-5.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	743.00	0.00	-100.0%
Amortization Expense-Lease Assets		6810	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6820	0.00	0.00	0.0%
TOTAL DEPRECIATION AND AMORTIZATION			743.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7200	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENSES			148,868.45	108,126.00	-27.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8818	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		7818	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		8985	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		0000	0.00	0.00	0.0%
Contributions from Restricted Revenues		0000	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(b - 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		0010-0000	0.00	0.00	0.0%
2) Federal Revenue		0100-0200	0.00	0.00	0.0%
3) Other State Revenue		0300-0500	0.00	0.00	0.0%
4) Other Local Revenue		0600-0700	172,247.83	96,400.00	-42.3%
5) TOTAL REVENUES			172,247.83	96,400.00	-42.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1099		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2099		0.00	0.00	0.0%
3) Pupil Services	3000-3099		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		148,899.45	106,128.00	-27.4%
7) General Administration	7000-7099		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7000-7099	0.00	0.00	0.0%
10) TOTAL EXPENSES			148,899.45	106,128.00	-27.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			23,348.38	(8,728.00)	-137.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		0600-0929	0.00	0.00	0.0%
b) Transfers Out		7600-7628	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		0330-0979	0.00	0.00	0.0%
b) Uses		7630-7688	0.00	0.00	0.0%
3) Contributions		0680-0699	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)			23,348.38	(8,728.00)	-137.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	380,828.08	403,688.44	3.3%
b) Audit Adjustments		9793	(10,486.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			380,342.08	403,688.44	6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			380,342.08	403,688.44	6.1%
2) Ending Net Position, June 30 (E + F1e)			403,688.44	394,960.44	-2.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	7,430.00	6.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9799	396,258.44	394,960.44	-0.3%

San Pasqual Union Elementary
San Diego County

Unaudited Actuals
Other Enterprise Fund
Exhibit Restricted Net Position Detail

37 00353 0000008
Form 63
D&A YSP20110(2022-23)

Resources	Description	2022-23	2023-24
		Unaudited Actuals	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)	482.80	484.78	518.31	493.44	493.44	493.44
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)	482.80	484.78	518.31	493.44	493.44	493.44
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 A5e 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)	482.80	484.78	518.31	493.44	493.44	493.44
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 49915(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-NP&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, 08, or 82 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 82 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, C3d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 08 or 82: Charter School ADA corresponding to SACS financial data reported in Fund 08 or Fund 82.						
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, 08, or 82 (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	513,512.00		513,512.00			513,512.00
Work in Progress			0.00	32,724.00		32,724.00
Total capital assets not being depreciated	513,512.00	0.00	513,512.00	32,724.00	0.00	546,236.00
Capital assets being depreciated:						
Land Improvements	418,120.00		418,120.00			418,120.00
Buildings	6,627,683.00		6,627,683.00	67,121.00		6,694,804.00
Equipment	982,649.00		982,649.00	33,148.00		985,795.00
Total capital assets being depreciated	8,008,452.00	0.00	8,008,452.00	100,267.00	0.00	8,108,719.00
Accumulated Depreciation for:						
Land Improvements	(415,024.00)		(415,024.00)	(731.00)		(415,755.00)
Buildings	(2,957,190.00)		(2,957,190.00)	(178,104.00)		(3,135,294.00)
Equipment	(838,145.00)		(838,145.00)	(20,563.80)		(858,708.00)
Total accumulated depreciation	(4,210,359.00)	0.00	(4,210,358.00)	(199,398.00)	0.00	(4,409,757.00)
Total capital assets being depreciated, net excluding lease and subscription assets	3,798,093.00	0.00	3,798,093.00	(99,131.00)	0.00	3,698,962.00
Lease Assets						
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						
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	4,309,805.00	0.00	4,309,805.00	(66,407.00)	0.00	4,243,398.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	14,880.00		14,880.00			14,880.00
Equipment			0.00			0.00
Total capital assets being depreciated	14,880.00	0.00	14,880.00	0.00	0.00	14,880.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(5,944.00)	(743.00)	(6,687.00)			(6,687.00)
Equipment			0.00			0.00
Total accumulated depreciation	(5,944.00)	(743.00)	(6,687.00)	0.00	0.00	(6,687.00)
Total capital assets being depreciated, net excluding lease and subscription assets	8,936.00	(743.00)	8,193.00	0.00	0.00	8,193.00
Lease Assets						
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						
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	8,936.00	(743.00)	8,193.00	0.00	0.00	8,193.00

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

San Pasqual Union Elementary
San Diego County

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	TITLE I	ESSER III	ESSER III LEARNING LOSS	ELO ESSER II	ELO QEBR II	ELO ESSER III	ELL LEARNING LOSS
FEDERAL CATALOG NUMBER	3010	3210	3214	3216	3217	3218	3219
RESOURCE CODE	8290	8290	8290	8290	8290	8290	8290
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	74,629.45	2,047.29	13,058.00	2,997.00	8,512.00	14,873.00
2. a. Current Year Award	44,589.00	55,848.00	49,690.00	39,173.00	9,990.00	25,536.00	44,620.00
b. Transferability (ESSA)	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	59,589.00	55,848.00	49,690.00	39,173.00	9,990.00	25,536.00	44,620.00
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)	59,589.00	130,278.45	51,737.29	52,231.00	11,987.00	34,048.00	59,693.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	74,629.45	2,047.29	13,058.00	2,997.00	8,512.00	14,873.00
6. Cash Received in Current Year	39,454.00	40,742.44	14,658.07	35,782.00	8,550.00	25,481.00	41,863.00
7. Contributed Matching Funds	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	54,454.00	115,371.89	16,706.36	48,810.00	11,647.00	33,993.00	56,536.00
EXPENDITURES							
9. Donor-Authorized Expenditures	59,589.00	115,372.19	16,708.38	52,231.00	11,987.00	34,048.00	59,693.00
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)	59,589.00	115,372.19	16,708.38	52,231.00	11,987.00	34,048.00	59,693.00
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 or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(5,135.00)	(.30)	0.00	(3,421.00)	(440.00)	(55.00)	(2,157.00)

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

San Pasqual Union Elementary
San Diego County

Description	001	002	003	004	005	006	007
a. Unearned Revenue	0.00	7,885.79	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	5,135.00	0.00	0.00	3,421.00	440.00	55.00	2,157.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	14,906.26	35,030.93	0.00	0.00	0.00	0.00
15. If Carry over is allowed, enter line 14 amount here	63,103.00	14,906.56	35,030.93	0.00	0.00	0.00	0.00
18. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	44,598.00	107,506.10	16,706.36	52,231.00	11,987.00	34,048.00	58,663.00

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

San Pasqual Union Elementary
San Diego County

Description	008		609		610		611		612		613		614	
	SPED IDEA BASIC LOCAL	SPED IDEA PRESCHOOL	SPED IDEA MENTAL HEALTH	ESEA TITLE II	ESEA TITLE IV	ESEA TITLE III SP	ESEA TITLE III VALLEJITOS							
FEDERAL PROGRAM NAME														
FEDERAL CATALOG NUMBER														
RESOURCE CODE	3310	3315	3327	4035	4127	4203	4203							
REVENUE OBJECT	8181	8182	8182	8290	8290	8290	8290							
LOCAL DESCRIPTION (if any)														
AWARD														
1. Prior Year Carryover	0.00	0.00	0.00	4,973.34	8,945.71	381.00	659.00							
2. a. Current Year Award	82,615.00	3,554.00	6,315.00	8,877.00	10,000.00	6,918.00	12,771.00							
b. Transferability (ESSA)	0.00	0.00	0.00	(5,000.00)	(10,000.00)	0.00	0.00							
c. Other Adjustments														
4. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	82,615.00	3,554.00	6,315.00	3,877.00	0.00	6,918.00	12,771.00							
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)	82,615.00	3,554.00	6,315.00	8,850.34	8,945.71	7,299.00	13,630.00							
REVENUES														
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	4,973.24	7,499.71	381.00	859.00							
6. Cash Received in Current Year	0.00	0.00	6,315.00	8,877.00	5,000.00	6,918.00	12,771.00							
7. Contributed Matching Funds	0.00	0.00	0.00	(5,000.00)	(10,000.00)	0.00	0.00							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	6,315.00	8,850.24	2,499.71	7,299.00	13,630.00							
EXPENDITURES														
9. Donor-Authorized Expenditures	82,615.00	3,554.00	6,315.00	6,110.36	0.00	7,299.00	13,630.00							
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)	82,615.00	3,554.00	6,315.00	6,110.36	0.00	7,299.00	13,630.00							
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 or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue	(82,615.00)	(3,554.00)	0.00	2,739.88	2,499.71	0.00	0.00							
	0.00	0.00	0.00	2,739.88	2,499.71	0.00	0.00							

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

San Pasqual Union Elementary
San Diego County

Description	008	009	010	011	012	013	014
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	82,615.00	3,544.00	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	2,739.88	6,945.71	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	2,739.88	2,469.71	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	82,615.00	3,544.00	6,315.00	11,110.36	10,000.00	7,289.00	13,630.00

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

San Pasqual Union Elementary
San Diego County

Description	015			016		017		TOTAL
	ARR-HCY II	SRSA	CDPM GRANT MTSS					
FEDERAL PROGRAM NAME								
FEDERAL CATALOG NUMBER	5634	5810	5610					
RESOURCE CODE	8280	8280	8280					
REVENUE OBJECT								
LOCAL DESCRIPTION (if any)								
AWARD								
1. Prior Year Carryover	1,291.00	27,857.43	0.00					160,224.22
2. a. Current Year Award	3,872.00	47,733.00	16,604.00					466,906.00
b. Transferability (ESSA)	0.00	0.00	0.00					0.00
c. Other Adjustments								0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	3,872.00	47,733.00	16,604.00					466,906.00
3. Required Matching Funds/Other	0.00	0.00	0.00					0.00
4. Total Available Award (sum lines 1, 2d, & 3)	5,163.00	75,590.43	16,604.00					627,130.22
REVENUES								
5. Unearned Revenue Deferred from Prior Year	1,291.00	16,048.46	0.00					146,968.15
6. Cash Received in Current Year	3,872.00	0.00	16,604.00					286,838.51
7. Contributed Matching Funds	0.00	0.00	0.00					0.00
8. Total Available (sum lines 5, 6, & 7)	5,163.00	16,048.46	16,604.00					413,827.66
EXPENDITURES								
9. Donor-Authorized Expenditures	5,163.00	16,048.46	5,843.34					485,204.71
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00					0.00
11. Total Expenditures (lines 9 & 10)	5,163.00	16,048.46	5,843.34					485,204.71
12. Amounts Included in Line 6 above for Prior Year Adjustments	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) a. Unearned Revenue	0.00	0.00	10,760.66					(81,377.05)
	0.00	0.00	10,760.66					23,866.04

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

San Pasqual Union Elementary
San Diego County

Description	015	016	017	
b. Accounts Payable	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	97,367.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	59,541.97	10,760.66	131,925.51
15. If Carryover is allowed, enter line 14 amount here	0.00	59,541.97	10,760.66	188,592.71
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,163.00	16,049.46	5,843.34	487,328.62

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

San Pasqual Union Elementary
San Diego County

Description	001			002		003	
	UPK GRANT	TUPE GRANT	IN PERSON IPI GRANT	TOTAL			
STATE PROGRAM NAME	6053	6890	7422				
RESOURCE CODE							
REVENUE OBJECT	8590	8590	8590				
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	28,428.00	0.00	97,238.38	125,667.38			
2. a. Current Year Award	47,139.00	3,000.00		50,139.00			
b. Other Adjustments	0.00			0.00			
c. Adj Cur Yr Award (sum lines 2a & 2b)	47,139.00	3,000.00	0.00	50,139.00			
3. Required Matching Funds/Other	0.00			0.00			
4. Total Available Award (sum lines 1, 2c, & 3)	75,568.00	3,000.00	97,238.38	175,806.38			
REVENUES							
5. Unearned Revenue Deferred from Prior Year	28,428.00	0.00	97,238.38	125,667.38			
6. Cash Received in Current Year	47,139.00	3,000.00		50,139.00			
7. Contributed Matching Funds	0.00			0.00			
8. Total Available (sum lines 5, 6, & 7)	75,568.00	3,000.00	97,238.38	175,806.38			
EXPENDITURES							
9. Donor-Authorized Expenditures	33,829.00	2,000.00	25,112.14	60,941.14			
10. Non Donor-Authorized Expenditures	0.00			0.00			
11. Total Expenditures (lines 9 & 10)	33,829.00	2,000.00	25,112.14	60,941.14			
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00			0.00			
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	41,739.00	1,000.00	72,126.24	114,865.24			
a. Unearned Revenue	41,739.00	1,000.00	72,126.24	114,865.24			
b. Accounts Payable				0.00			
c. Accounts Receivable				0.00			
14. Unused Grant Award Calculation							

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

San Pasqual Union Elementary
San Diego County

Description	001			002			003		
(line 4 minus line 9)				41,736.00			72,126.24		114,865.24
15. If Carryover is allowed, enter line 14 amount here				0.00					0.00
16. Reconciliation of Revenues (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)				33,829.00		2,000.00	25,112.14		60,941.14

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

San Pasqual Union Elementary
San Diego County

Description	001	TOTAL
LOCAL PROGRAM NAME		
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

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

San Pasqual Union Elementary
San Diego County

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

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

San Pasqual Union Elementary
San Diego County

Description		001	TOTAL
FEDERAL PROGRAM NAME			
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			
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

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

San Pasqual Union Elementary
San Diego County

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

San Pasqual Union Elementary
San Diego County

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ELOP-P	EDUCATOR EFF	LOTTERY INSTR. MATS	SPECIAL EDUCATION	SPECIAL ED - LOW INCIDENCE	SPEED ADR	SPEED LEARNING RECOVERY
RESOURCE CODE	2600	6266	6300	6500	6500	6536	6537
REVENUE OBJECT	8590	8590	8560	8097	8782	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	77,059.00	104,537.00	0.00	151,748.07	0.00	918.50	18,297.03
2. a. Current Year Award	209,969.00	26,134.00	46,234.45	444,597.00	6,306.00		
b. Other Adjustments	0.00		1,746.72	(203,476.00)	0.00		
c. Adj Curr Yr Award (sum lines 2a & 2b)	209,969.00	26,134.00	47,981.17	241,121.00	6,306.00	0.00	0.00
3. Required Matching Funds/Other				160,034.61			
4. Total Available Award (sum lines 1, 2c, & 3)	287,028.00	130,671.00	47,981.17	552,903.68	6,306.00	918.50	18,297.03
REVENUES							
5. Cash Received in Current Year	0.00	0.00	31,584.45	229,272.00	6,306.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	209,969.00	26,134.00	16,416.72	11,849.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	209,969.00	26,134.00	16,416.72	11,849.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	209,969.00	26,134.00	47,981.17	241,121.00	6,306.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	206,802.48	11,457.01	47,981.17	552,903.68	6,306.00	918.50	18,297.03
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	206,802.48	11,457.01	47,981.17	552,903.68	6,306.00	918.50	18,297.03

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

San Pasqual Union Elementary
San Diego County

Description	001	002	003	004	005	006	007
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	60,225.52	119,213.99	0.00	0.00	0.00	0.00	0.00

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

San Pequal Union Elementary
San Diego County

Description	008	609	010	011	012	013	014
STATE PROGRAM NAME							LOTTERY - UNRES.
RESOURCE CODE	6546	6547	7388	6782	7426	7435	1100
REVENUE OBJECT	8590	8590	8590	590	8590	8590	8560
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	0.00	27,483.00	9,886.00	0.00	400.02	0.00	0.00
2. a. Current Year Award	38,657.00	6,166.00		282,438.00		262,277.00	93,737.05
b. Other Adjustments	1.00						1,990.39
c. Adj Curr Yr Award (sum lines 2a & 2b)	38,657.00	6,166.00	0.00	282,438.00	0.00	262,277.00	95,327.44
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	38,657.00	33,649.00	9,886.00	282,438.00	400.02	262,277.00	95,327.44
REVENUES							
5. Cash Received in Current Year	0.00	0.00	0.00	0.00	0.00	0.00	9,521.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	38,657.00	6,166.00	0.00	282,438.00	0.00	262,277.00	85,806.44
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	38,657.00	6,166.00	0.00	282,438.00	0.00	262,277.00	85,806.44
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	38,657.00	6,166.00	0.00	282,438.00	0.00	262,277.00	95,327.44
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures	38,657.00	33,649.00	0.00	23,472.56	400.02	0.00	95,327.44
12. Total Expenditures (line 10 plus line 11)	38,657.00	33,649.00	0.00	23,472.56	400.02	0.00	95,327.44

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

San Pasqual Union Elementary
San Diego County

Description	008	909	010	011	012	013	014
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)		0.00	0.00	9,688.00	269,965.44	0.00	262,277.00
							0.00

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

San Pasqual Union Elementary
San Diego County

Description		015	
STATE PROGRAM NAME	COVID FUND	TOTAL	
RESOURCE CODE	7398		
REVENUE OBJECT	8590		
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	9,666.00	400,214.62	
2. a. Current Year Award		1,426,514.50	
b. Other Adjustments		(200,137.99)	
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,226,376.61	
3. Required Matching Funds/Other		160,034.61	
4. Total Available Award (sum lines 1, 2c, & 3)	9,666.00	1,786,825.84	
REVENUES			
5. Cash Received in Current Year	0.00	276,693.45	
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	949,713.16	
b. Noncurrent Accounts Receivable		0.00	
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	949,713.16	
8. Contributed Matching Funds		0.00	
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,226,376.61	
EXPENDITURES			
10. Donor-Authorized Expenditures	0.00	1,036,171.69	
11. Non Donor-Authorized Expenditures		0.00	
12. Total Expenditures (line 10 plus line 11)	0.00	1,036,171.69	
RESTRICTED ENDING BALANCE			

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

San Pequel Union Elementary
 San Diego County

Description	015		
13. Current Year (line 4 minus line 10)		9,086.00	750,453.95

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

San Pasqual Union Elementary
San Diego County

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	ONGOING MAINTENANCE FIMA	OTHER DONATIONS	ACSA ONE TIME DONATION	VAPA	RED BARN ARTS	SAGE GARDEN	DELAC
RESOURCE CODE	8150	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	899	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	0.00	2,733.22	16,649.11	8,259.46	13,058.72	22,447.25	943.58
2. a. Current Year Award	220,153.58	1,750.00	0.00	1,450.00	3,570.00	7,005.00	1,488.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	220,153.58	1,750.00	0.00	1,450.00	3,570.00	7,005.00	1,488.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	440,307.16	4,483.22	18,649.11	9,709.46	16,628.72	29,452.25	2,332.56
REVENUES							
5. Cash Received in Current Year		1,750.00	0.00	1,450.00	3,570.00	7,005.00	1,488.02
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	220,153.58	0.00	0.00	0.00	0.00	0.00	.38
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	220,153.58	0.00	0.00	0.00	0.00	0.00	.38
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	220,153.58	1,750.00	0.00	1,450.00	3,570.00	7,005.00	1,488.00
EXPENDITURES							
10. Donor-Authorized Expenditures	220,153.58	1,340.45	186.25	1,646.94	4,542.85	16,827.31	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

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

San Pasqual Union Elementary
San Diego County

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	220,153.58	1,340.45	186.25	1,646.94	4,542.65	16,827.31	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	220,153.58	3,142.77	18,462.86	8,062.52	12,086.07	12,824.94	2,332.58

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

San Pasqual Union Elementary
San Diego County

Description	005	000	010	TOTAL
LOCAL PROGRAM NAME		FOUNDATION	PTO	
RESOURCE CODE	9010	9010	0	
REVENUE OBJECT	8699	8699	8699	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	1.37	40,200.55	7,401.45	111,594.60
2. a. Current Year Award	4,133.03	18,072.52	2,308.31	259,931.44
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,133.03	18,072.52	2,308.31	259,931.44
3. Required Matching Funds/Other				220,153.58
4. Total Available Award (sum lines 1, 2c, & 3)	4,134.40	58,273.07	9,709.76	591,679.71
REVENUES				
5. Cash Received in Current Year				39,467.39
6. Amounts Included in Line 5 for Prior Year Adjustments	4,133.03	18,072.52	1,998.21	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	310.10	220,464.06
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	310.10	220,464.06
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	4,133.03	18,072.52	2,308.31	259,931.44
EXPENDITURES				
10. Donor-Authorized Expenditures	4,134.40	16,632.38	1,998.21	267,462.17
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	4,134.40	16,632.38	1,998.21	267,462.17

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

San Peaguas Union Elementary
San Diego County

Description	006	009	010
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	41,640.89	7,711.55
			324,217.54

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.	
1000 - Certificated Salaries	2,790,238.89	301	0.00	303	2,790,238.89	305	52,458.03	52,458.03	307	2,737,780.86	309	
2000 - Classified Salaries	1,124,273.85	311	0.00	313	1,124,273.85	315	59,707.22	59,707.22	317	1,064,566.63	319	
3000 - Employee Benefits	1,566,028.48	321	0.00	323	1,566,028.48	325	44,342.95	44,342.95	327	1,521,685.51	329	
4000 - Books, Supplies Equip Replace. (6500)	250,584.22	331	0.00	333	250,584.22	335	92,566.61	180,068.78	337	70,515.44	339	
5000 - Services . . . & 7300 - Indirect Costs	923,578.41	341	191,208.99	343	732,369.42	345	19,226.95	19,226.95	347	713,143.47	349	
TOTAL					6,483,494.84	365				TOTAL	6,107,691.91	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 6500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3900), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1150), 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 value 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	2,322,680.84
2. Salaries of Instructional Aides Per EC 41011,	2100	297,033.88
3. STRS,	3101 & 3102	835,958.41
4. PERS,	3201 & 3202	92,702.55
5. OASDI - Regular, Medicare and Alternative,	3301 & 3302	69,685.79
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans),	3401 & 3402	208,244.30
7. Unemployment Insurance,	3501 & 3502	13,543.07
8. Workers' Compensation Insurance,	3801 & 3802	47,441.55
9. OPEB, Active Employees (EC 41372),	3751 & 3752	0.00
10. Other Benefits (EC 22310),	3901 & 3902	0.00

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	3,687,470.37	396
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)	0.00	396
14. TOTAL SALARIES AND BENEFITS	3,687,470.37	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 389) 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	60.37%	
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)	60.37%	
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 389)	6,107,691.91	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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.

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

San Pasqual Union Elementary
San Diego County

Description	Unaudited Balance July 1	Audit Adjustments/Restatements	Audited Balance July 1	Increase	Decrease	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	291,744.00	1.00	291,745.00	13,586.00	155,000.00	150,331.00	
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	7,146,342.00	(3,675,212.00)	3,471,130.00			3,471,130.00	
Total/Net OPEB Liability			0.00		1,037.55	0.00	
Compensated Absences Payable	35,754.73		35,754.73			34,717.18	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	7,417,940.73	(3,675,211.00)	3,796,629.73	13,586.00	156,037.55	3,658,178.18	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability	0.00		0.00		0.00	0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 05, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	6,940,499.44
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	495,194.71
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6900, 6910	22,165.81
3. Debt Service	All	9100	5400-5450, 5600, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	250,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	189,786.99
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

Unaudited Actuals
2022-23 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>	<p>0.00</p>
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>		<p>461,982.60</p>
<p>D. Plus additional MOE expenditures:</p> <p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (if negative, then zero)</p>	<p>AB</p>	<p>1000-7143, 7300-7439 minus 8000-8898 0.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>	<p>0.00</p>
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>		<p>5,963,342.13</p>
<p>Section II - Expenditures Per ADA</p>		<p>2022-23 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>		<p>464.78</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>		<p>12,873.49</p>

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.)		
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	5,841,617.54	12,492.50
B. Required effort (Line A.2 (lines 90%))	5,257,455.79	11,243.25
C. Current year expenditures (Line I.E and Line II.B)	5,983,342.13	12,873.49
D. MOE deficiency amount, if any (Line B minus Line C) (if negative, then zero)	0.00	0.00

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

Unaudited Actuals
Fiscal Year 2022-23
School District Appropriations Limit Calculations

San Pasqual Union Elementary
San Diego County

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
	2021-22 Actual			2022-23 Actual		
A. PRIOR YEAR DATA						
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)	4,013,520.84		4,013,520.84			4,277,261.13
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	487.07		487.07			482.80
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 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)	462.80		462.80	493.44		493.44
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			462.80			493.44
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE						
AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 08, and 62)						
1. Homeowners' Exemption (Object 8021)	9,200.68		9,200.68	9,201.00		9,201.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8028)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	1,757,428.78		1,757,428.78	1,758,061.00		1,759,061.00
5. Unsecured Roll Taxes (Object 8042)	55,549.19		55,549.19	55,284.00		55,284.00
6. Prior Years' Taxes (Object 8043)	(3,098.08)		(3,098.08)	(3,227.00)		(3,227.00)
7. Supplemental Taxes (Object 8044)	125,315.48		125,315.48	124,260.00		124,260.00

Unaudited Actuals
Fiscal Year 2022-23
School District Appropriations Limit Calculations

San Pasqual Union Elementary
San Diego County

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data Totals	Extracted Data	Adjustments*	Entered Data Totals
8. Est. Rev. Augmentation Fund (ERAF) (Object 8045)	5,255.00		5,255.00	(4,916.00)		(4,916.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,949,663.05	0.00	1,949,663.05	1,939,633.00	0.00	1,939,633.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8014)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	1,949,663.05	0.00	1,949,663.05	1,939,633.00	0.00	1,939,633.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs 3301 & 3302; do not include negotiated amounts)			55,190.83			57,170.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8000-8069)	220,153.58		220,153.58	223,110.00		223,110.00
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)	220,153.58		275,347.41	223,110.00	0.00	280,260.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	3,449,145.00		3,449,145.00	3,647,754.00		3,647,754.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8018)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	3,449,145.00	0.00	3,449,145.00	3,647,754.00	0.00	3,647,754.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	7,408,237.72		7,408,237.72	6,504,358.00		6,904,358.00

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) 280,752.90
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 5900. _____
 - 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 1000-8999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 5,219,768.30

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) 5.00%

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 1000-8999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 328,956.21
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 33,800.61

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
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)	40,750.88
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)	401,607.70
9. Carry-Forward Adjustment (Part IV, Line F)	61,131.41
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	462,739.10
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,193,300.88
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	664,575.82
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	462,402.54
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	7,411.83
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	120,069.80
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	19,830.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7800, resources 2000-9999, objects 1000-5999; Functions 7200-7800, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	746.30
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)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	774,266.63
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)	3,681.35
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)	142,793.98
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)	6,389,058.73
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)	6.29%
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/sc/1c) (Line A10 divided by Line B19)	7.24%
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)	<u>401,607.70</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>42,228.33</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.89%) times Part III, Line B19); zero if negative	<u>61,131.41</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.99%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.35%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>61,131.41</u>
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:	<u>not applicable</u>
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:	<u>not applicable</u>
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:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>61,131.41</u>

Approved
Indirect
cost rate: 5.99%
Highest
rate used
in any
program: 5.35%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
13	5310	133,929.24	7,165.21	5.35%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8500	95,327.44		47,981.17	143,308.61
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		95,327.44	0.00	47,981.17	143,308.61
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	47,315.53		0.00	47,315.53
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	13,974.03		0.00	13,974.03
4. Books and Supplies	4000-4999	33,505.04		47,981.17	81,486.21
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	532.84			532.84
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7261, 7262	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7263, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		95,327.44	0.00	47,981.17	143,308.61
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
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.

Code	Program/Activity	Direct Costs				Subtotal (col. 1 + 2 + 3) Column 5	Federal Funds (col. 4 + 5) Column 6	Total Costs by Program (col. 3 + 4 + 5) Column 8
		Direct Charge (Subcode DCC) Column 1	Allocated (Subcode AL) Column 2	Other Costs (Subcode OC) Column 3	Contra-Adjust Costs (col. 3 + 4 + 5) Column 4			
Instructional Staff								
001	Pre-Integration	0.00	0.00	0.00	0.00	0.00	0.00	
1118	Regular Education, K-12	3,489,354.22	1,849,881.08	5,129,949.26	5,129,949.26	397,204.51	5,527,153.77	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	
3200	Charter Schools	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	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	
3500	Community Day Schools	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	
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	
4118	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	
4418	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	
4518	Adult Compulsory Education	0.00	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	120,380.25	0.00	120,380.25	120,380.25	0.00	120,380.25	
4718	Regional	0.00	0.00	0.00	0.00	0.00	0.00	
4830	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	
5000-9999	Special Education	708,656.71	0.00	708,656.71	708,656.71	54,822.73	763,479.44	
5000	Regional Occupational Training (ROCTP)	0.00	0.00	0.00	0.00	0.00	0.00	
Other Grants								
7110	Monetary - Educational	448,795.99	0.00	448,795.99	448,795.99	14,887.04	463,683.03	
7150	Monetary - Other	0.00	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	
8500	Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	
Other Costs								
	Food Services							
	Utilities							
	Facilities Acquisition & Construction							
	Other Charge							
Other Funds								
	Adult Education, Child Development, Cafeteria, Foodservice (Column 3 + DAC Item C01 Item CAC, Item E)							
	Infused Cost Transfers to Other Funds (Item of Funds #), OR, CL, Function 720, Object 7150							
	Instructional Staff							
	Total General Fund and Charter Schools Funds Expenditures	4,619,948.47	1,849,881.08	6,469,829.55	6,469,829.55	494,337.72	6,964,167.27	

Unaffiliated Account
 2023-24
 General Fund and Charter Schools Funds
 Program Cost Report
 Schedule of Direct Charges (SAC)

San Diego Union Elementary
 San Diego County

Code	Type of Program	Instruction (Fundings 100- 100)	Instructional Supervisor and Administrators (Fundings 210- 220)	Library, Media, Technology and Other Instructional Resources (Fundings 200- 200)	School Administration (Fundings 270)	Food Support Services (Fundings 310- 340 and 300)	Food Transportation (Fundings 300)	Auxiliary Services (Fundings 400- 400)	Community Services (Fundings 600- 600)	Group Administrative Services (Fundings 700- 710, except 7110)	Food Maintenance and Operations (Fundings 710- 800)	Facilities Rents and Utilities (Fundings 870)	Total
Instructional Goals													
6901	Pre-Enrollment	0.00	0.00	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	3,469,522.85	8,119.28	0.00	0.00	197,126.18	0.00	7,411.83	0.00	0.00	0.00	0.00	3,584,126.22
3140	Alternative Schools	0.00	0.00	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	0.00	0.00
3250	Community Day Schools	0.00	0.00	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	0.00	0.00
3600	Community Day Schools	0.00	0.00	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	0.00	0.00
3800	Specialized Secondary Programs	0.00	0.00	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	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	0.00	0.00
4620	Adult Continuing Education	0.00	0.00	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	0.00	0.00
4700	Blended	130,390.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	130,390.25
4800	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Subtotal	4,270,872.10	84,166.56	0.00	0.00	197,126.18	0.00	7,411.83	0.00	0.00	0.00	0.00	4,559,576.67
6000	BOC-PE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals													
7110	Emergency - Educational	189,736.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	189,736.39
7150	Emergency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8600	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	0.00
Total Direct Charges Goals		4,270,872.10	84,166.56	0.00	0.00	197,126.18	0.00	7,411.83	0.00	0.00	0.00	0.00	4,559,576.67

* Fundings 7100-7100 for goals 6100 and 6200

Fund	Type of Program	Allocated Support Costs (Based on Numbers Input on Form PCRM)			Total
		Full-Time Equivalents	Classroom Units	People Transported	
0001	Pre-Integration	0.00	0.00	0.00	0.00
1110	Regular Education, K-42	614,136.41	815,817.50	118,577.15	1,548,531.06
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continual Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Open-Entry Schools	0.00	0.00	0.00	0.00
3500	Community Day Schools	0.00	0.00	0.00	0.00
3600	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3700	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Middle	0.00	0.00	0.00	0.00
4210	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4300	Adult Vocational Education	0.00	0.00	0.00	0.00
4400	Adult Career Technical Education	0.00	0.00	0.00	0.00
4500	High School	0.00	0.00	0.00	0.00
4600	Special Education (included in 6001)	0.00	0.00	0.00	0.00
5000-5999	ROCFP	0.00	0.00	0.00	0.00
6000	Emergency - Educational	0.00	0.00	0.00	0.00
7110	Emergency - Other	0.00	0.00	0.00	0.00
7150	Community Services	0.00	0.00	0.00	0.00
8100	Child Care and Development Services	0.00	0.00	0.00	0.00
8200	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
8300	Child Development (Fund 12)	0.00	0.00	0.00	0.00
8400	Child Care (Fund 13 and 51)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		614,136.41	815,817.50	118,577.15	1,548,531.06

Unaudited Actuals
2023.0
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administrative Costs (CA-C)

San Jacinto Union Elementary
San Diego County

A.	Central Administrative Costs in General Fund and Charter Schools Funds	120,009.80
1	Board and Superintendent (Funds 01, 08, and 02, Functions 7100-7100, Code 0000-0000 and 0000, Objects 1000-7000)	19,000.00
2	External Financial Audits (Funds 01, 08, and 02, Functions 7100-7100, Code 0000-0000 and 0000, Objects 1000-7000)	27,702.81
3	Other General Administrative (Funds 01, 08, and 02, Functions 7200-7200 except 7210, Code 0000, Objects 1000-7000)	24,000.01
4	Controlled Data Preparation (Funds 01, 08, and 02, Function 7300, Code 0000, Objects 1000-7000)	871,802.97
5	Total Central Administrative Costs in General Fund and Charter Schools Funds	4,676,888.67
B.	Direct Charges and Allocated Costs in General Fund and Charter Schools Funds	1,482,651.08
1	Total Direct Charges (From Form PCR, Column 1, Total)	5,903,719.79
2	Total Allocated Costs (From Form PCR, Column 2, Total)	0.00
3	Total Direct Charges and Allocated Costs in General Fund and Charter Schools Funds	0.00
C.	Direct Charges in Other Funds	0.00
1	Adult Education (Fund 11, Objects 1000-0000, except 0100)	319,917.36
2	Child Development (Fund 12, Objects 1000-0000, except 0100)	0.00
3	College (Funds 13 & 01, Objects 1000-0000, except 0100)	319,917.36
4	Permittion (Funds 18 & 07, Objects 1000-0000, except 0100)	6,468,837.12
5	Total Direct Charges in Other Funds	7.75%
D.	Total Direct Charges and Allocated Costs (B3 + C3)	
E.	Ratio of Central Administrative Costs to Direct Charges and Allocated Costs (A/B)	

Unaudited Actuals
 2023-24
 General Fund and Child Support Funds
 Program Cost Report
 Schedule of Other Costs (PC)

San Diego County
 San Diego County
 San Diego County

Type of Activity	Food Services (Function 270)	Subscriptions (Function 280)	Facilities Acquisition & Construction (Function 290)	Other Outgo (Function 300-399)	Total
Food Services (Objects 1000-1099, 6400-6599)	0.00	0.00			0.00
Equipment (Objects 1000-1099, 6400-6599)			17,812.00		17,812.00
Facilities Acquisition & Construction (Objects 1000-1099)			263,820.00		263,820.00
Other Outgo (Objects 1000 - 3999)	0.00	0.00	12,612.00	263,820.00	276,442.00
Total Other Costs	0.00	0.00	12,612.00	263,820.00	276,442.00

Schedule of Allocation Factors (AF) for Support Costs

Instructional Goals Description	Teacher Full-Time Equivalents					Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 3420-3499)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8499)	Facilities Rents and Leases (Function 6700)			
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)		
A. Amount of Undistributed Expenditures, Funds 91, 93, and 92, Goals 9000 and 9009 (will be allocated based on factors input)	0.00	97,471.12	468,627.99	51,857.70	815,017.50	0.00	116,677.15		
B. Error Allocation Factors by Goal:									
(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	22.53	22.53	22.53	22.53	37.18	0.00	48.00		
3100 Alternative Schools									
3200 Continuation Schools									
3300 Independent Study Centers									
3400 Opportunity Schools									
3500 Community Day Schools									
3700 Specialized Secondary Programs									
3800 Career Technical Education									
4110 Regular Education, Adult									
4810 Adult Independent Study Centers									
4620 Adult Correctional Education									
4630 Adult Career Technical Education									
4780 Bilingual									
4850 Migrant Education									
5000-5999 Special Education (allocated to 5001)									
6000 ROC/CP									
Other Goals Description									
7110 Homeagency - Educational									
7150 Homeagency - Other									
8100 Community Services									
8500 Child Care and Development Services									
Other Funds Description									
Adult Education (Fund 11)									
Child Development (Fund 12)									
Child Welfare (Funds 13 & 81)									
C. Total Allocation Factors	22.53	22.53	22.53	22.53	37.18	0.00	48.00		

Description	2022-23 Actual	2023-24 Budget	% Diff.
SELPA Name: North Inland (PB)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			0.00%
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Mental Health Apportionment			0.00%
J. Federal IDEA Local Assistance Grants - Preschool			0.00%
K. Federal IDEA - Section 619 Preschool			0.00%
L. Other Federal Discretionary Grants			0.00%
M. Other Adjustments			0.00%
N. Total SELPA Revenues (Sum lines H through M)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
San Diego County Office of Education (PB00)			0.0%
Bonnie Springs Unified (PB01)			0.0%
Escondido Union Elementary (PB02)			0.0%
Escondido Union High (PB03)			0.0%
Julian Union Elementary (PB04)			0.0%
Ramona City Unified (PB08)			0.0%
Valley Center-Pauma Unified (PB12)			0.0%
San Pasqual Union Elementary (PB14)			0.0%
Warner Unified (PB15)			0.0%
Julian Union High (PB16)			0.0%
Spencer Valley Elementary (PB17)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N.)	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

San Pasqual Union Elementary
San Diego County

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

37 68353 0000000
Form SEAS
D8AY8P2H1B(2022-23)

Current LEA:	37-68353-0000000 San Pasqual Union Elementary	
Selected SELPA:	PB	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		
ID	SELPA-TITLE	DATE APPROVED
PB	North Inland	(from Form SEA)

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8928	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(20,787.00)	0.00	(7,165.21)				
Other Sources/Uses Detail					0.00	250,000.00		
Fund Reconciliation							27,952.21	450,000.00
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	0.00	0.00	7,165.21	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	7,165.21
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							200,000.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 6900-9929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 6750	Transfers Out 6760	Transfers In 7350	Transfers Out 7360				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					250,000.00	0.00		
Fund Reconciliation							250,000.00	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								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9619
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	20,767.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	20,767.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
78 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 6750	Transfers Out 6750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	20,787.00	(20,787.00)	7,185.21	(7,185.21)	250,000.00	250,000.00	477,952.21	477,952.21